COMMONWEALTH OF MASSACHUSETTS

**APPELLATE TAX BOARD**

# VEOLIA ENERGY BOSTON, INC.  v.   BOARD OF ASSESSORS OF

 **THE CITY OF BOSTON**

Docket No. F325148   Promulgated:

   June 5, 2018

 This is an appeal under the formal procedure, pursuant to G.L. c. 58A, § 7 and G.L. c. 59, §§ 64 and 65, from the refusal of the Board of Assessors of the City of Boston (“appellee” or “assessors”) to abate taxes on certain personal property in the City of Boston owned by and assessed to Veolia Energy Boston, Inc. (“appellant”) under G.L. c. 59, §§ 18 and 38 for fiscal year 2014 (“fiscal year at issue”).

 Chairman Hammond heard this appeal. Commissioners Scharaffa, Rose, Chmielinski, and Good joined him in the decision for the appellant. These findings of fact and report are made pursuant to a request by the appellee under G.L. c. 58A, § 13 and 831 CMR 1.32.

*Kathleen S. Gregor,* Esq., *Elizabeth J. Smith,* Esq.*, and Erin R. Macgowan,* Esq. for the appellant.

 *Anthony M. Ambriano*, Esq. for the appellee.

## FINDINGS OF FACT AND REPORT

The appellant presented its case primarily through the testimony of four witnesses: Mr. Donald Silvia, director of system operations for Veolia North America, an affiliate of the appellant, testified about the appellant’s operations; Mr. David Walls, managing director of the energy practice at Navigant Consulting, gave expert testimony regarding the appellant’s operating systems; Mr. Steven Weafer, vice president and head of finance for Veolia North America, discussed the appellant’s financial reporting; and Mr. Charles Clabaugh, director of personal property for the City of Boston Assessing Department, testified about the contested assessment. The assessors did not offer any witnesses. Based on the testimony and exhibits entered into evidence at the hearing of this appeal, as well as a Statement of Agreed Facts with attached exhibits, the Appellate Tax Board (“Board”) made the following findings of fact.

**Introduction and Jurisdiction**

The appellant is a privately-held corporation organized under the laws of Delaware. Its parent, Veolia Environment S.A., is a publicly-traded company. At all times relevant to the fiscal year at issue, the Commissioner of Revenue (“commissioner”) classified the appellant as a manufacturing corporation within the meaning of G.L. c. 63, §§ 39 and 42B and 830 CMR 58.2.1.

The assessors valued certain of the appellant’s personal property, consisting principally of pipes located within the city of Boston as of January 1, 2013, (“subject property”) at $62,910,630 and assessed a tax thereon, at the rate of $31.18 per $1,000 of assessed value, in the amount of $1,961,553.44. The appellant timely paid the tax due in three installments and filed an Application for Abatement of Personal Property Tax with respect to the subject property on Monday, February 3, 2014. The assessors denied the appellant’s Application for Abatement on April 25, 2014, and gave the appellant written notice of the denial dated May 2, 2014. The appellant seasonably filed a Petition Under Formal Procedure with the Board on July 24, 2014. On the basis of the foregoing, the Board found and ruled that it had jurisdiction to hear and decide this appeal.[[1]](#footnote-1)

**Appellant’s Business in Massachusetts**

The appellant owns and operates a “district energy network” in Boston and assists in the operation of a similar network in Cambridge, which includes a co-generation facility[[2]](#footnote-2) (the “Boston Network” and the “Cambridge Network,” respectively, and collectively, the “Networks”).[[3]](#footnote-3) The Boston Network is a steam system that converts chemical energy from natural gas and fuel oil into high-pressure steam and then distributes the high-pressure steam. The Cambridge Network also converts chemical energy into steam and electrical energy.

The Boston Network serves approximately 250 commercial, health care, government, institutional, and hospitality customers, who use the steam (and in at least one instance, hot water) for various purposes, including power generation, sterilization, heating, and cooling. The appellant also provides maintenance and operation services to some of its customers. Customers are typically billed based on their steam consumption.

The Boston Network and the Cambridge Network are interdependent, and the high-pressure steam generated by each Network is distributed between the Networks as well as within a given Network. The Networks are physically connected by two sets of pipes and a variety of equipment. One set of pipes follows the Charles River Dam Road near the Museum of Science and the other set crosses the Charles River, attached to the Longfellow Bridge.

The high-pressure steam is initially generated at three generation facilities (“Generation Facilities”): the Kneeland Facility, located on Kneeland Street in Boston; the Scotia Facility, located on Scotia Street in Boston; and Kendall Station, located in Cambridge. The Scotia Facility also generates hot water and Kendall Station generates electricity that is fed through a substation and sold on the Independent System Operator New England wholesale market.

The Generation Facilities perform a number of functions, including water treatment, fuel treatment and storage, and high-pressure steam generation. With respect to water treatment, boiler feed water, which is used to generate steam, is treated to remove contaminants. The decontamination process prevents scaling, corrosion, foaming, and other adverse impacts on boiler operation. Each Generation Facility stores fuel oil and is supplied with natural gas, which are burned by the steam generation equipment. The Generation Facilities use boilers to generate the high-pressure steam.

Equipment varies somewhat among the Generation Facilities. For example, in the Scotia and Kneeland Facilities, the boilers employ a burner for combustion. Air used in combustion is pumped into the system by a forced-draft fan and the exhaust gas is pulled out by induced-draft fans. The exhaust gases exit via an exhaust stack, while the treated water is heated and becomes steam in the boiler. At Kendall Station, steam is generated both in boilers and by using a heat recovery steam generator that creates steam using heat from exhaust gases in a combustion turbine.

The pressure of the steam is highest at the point of generation, ranging from 150 to 220 pounds per square inch. After the steam is generated, it enters a pressure-regulated network of distribution mains and appurtenant equipment. Because steam can move throughout the Networks, one or more of the Generation Facilities can be used, as needed, to maintain a steady and stable supply of steam for the entire system. The Networks operate together to balance customer load and steam generation across the Generation Facilities to ensure equivalent rates of production and consumption. The customer load is dynamic and varies based upon the time of day, the day of the week, and ambient temperature. These variables are used to create load predictions, which impact the amount of steam generated and delivered on a given day.

Generally, once the steam reaches a customer’s site, its pressure is reduced by a pressure reduction valve. Pressure reduction is necessary to assure safety, to comply with regulatory requirements, and to conform to customer equipment compatibility and use requirements. Customers’ pressure requirements vary. For example, a hospital may need relatively high pressure for sterilization purposes, whereas a mixed-use building on Newbury Street uses a much lower pressure for heating purposes.

The Networks consist of various components, some of which are located above ground and some underground. Pipes are used to deliver the high-pressure steam within and from the Generation Facilities to customer sites. As Mr. Silvia noted, the pipes, which store energy, are crucial to maintain the quality of the steam until its delivery to customers.

Steam valves, which may be manual or automatic, help to restrict the flow of steam and condensate (steam that has returned to an aqueous state) throughout the Networks. Flow restriction allows portions of the Networks to be shut off for maintenance or to disconnect a customer. Flow restriction also changes steam flow patterns and permits rerouting of steam to optimize its flow from the Generation Facilities to customers.

Pipe temperatures fluctuate throughout the Networks, so expansion joints are employed to allow the pipes to expand and contract in a controlled manner without incurring cyclic fatigue failures such as cracks, buckles or leaks. Expansion joints are held in place by fixed anchors, and pipe movement is controlled by guides, which permit movement only in predetermined directions.

Manholes and vaults provide access to various components of the Networks for inspection and manual operation. Steam traps remove condensate that accumulates in the Networks. Failure to remove accumulated condensate would reduce the quality of the steam and could result in portions of the Networks filling with water, thereby inhibiting the flow of steam and at times causing “water hammer,” which occurs when water forced through the Networks at high pressure causes damage to the Networks and may create safety hazards. Sump pumps remove water that accumulates in manholes and vaults due to condensate or groundwater seepage. Accumulated water, if not removed, may also inhibit maintenance activities and compromise electrical devices.

Once steam has been used at a customer’s site, it is generally condensed into condensate. Part of the condensate is returned to the Generation Facilities through condensate-return lines to be recycled and is used to generate more steam. Condensate not returned is generally drained or pumped into the municipal sewer system.

The Networks employ a centralized supervisory control and data acquisition (“SCADA”) system to constantly monitor their activity. The SCADA system is accessible via the internet and at several places in the Networks. Each of the Generation Facilities also has an internal control system that feeds data to the master SCADA system. A system shift supervisor directs operations of the entire SCADA system, monitoring the Networks, the status of the Generation Facilities, the status of multiple monitoring points in the Networks, and the status at key customer sites.

**Mr. Walls’ Testimony**

Mr. Walls, who has extensive experience in the operation of a variety of energy systems, offered his expert opinion as to whether the Networks, including the subject property, function as a single integrated machine. To form his opinion, Mr. Walls visited various parts of the Networks including the Generation Facilities and the street system. He also reviewed comprehensive documentation on all the components of the Networks and conducted interviews with staff.

Mr. Walls described the Networks, as well as the interaction among their various components, in great detail. In his testimony and his expert report, Mr. Walls stated his opinion of what constitutes a machine and the integrated nature of the Networks:

The [Networks] function[] as a single, integrated machine. Machinery is any combination of mechanical means designed to work together so as to effect an end. The components of the [Networks], such as the boilers, pipes, valves and steam traps, are machinery that operate together to generate, maintain, distribute, store, and convert steam for use by customers. Therefore, each component supports operation of the [Networks] as a single, integrated machine. Without each component, [the appellant] could not generate the product that is ultimately sold to the customer.

Mr. Walls emphasized that the high pressure steam generated by the appellant “is not a finished product until it’s delivered to the customer through their control valves and provided to them for use in their energy services.” He discussed the function of the pipes within the Networks, which he described as not mere conduits, but an active network controlled with control valves, metered and monitored with monitoring measuring equipment. Mr. Walls also noted the importance of the storage and system flow pressure functions served by the pipes, stating that “steam is not like an instantaneous product, like electricity. When you flip a switch, you just don’t have instant steam. You have to build up pressure in the system, and so you have to have that stored amount of energy in the system to really operate it.” The Board found Mr. Walls’ testimony credible and agreed with his conclusion that the Networks, including the subject property, constituted and operated as a single integrated machine.

**Summary**

 Based on the evidence presented and the reasonable inferences drawn therefrom, the Board found and ruled that the subject property and the other components of the Networks together formed a single integrated machine. Because the appellant was classified as a manufacturing corporation, the subject property was exempt from taxation as manufacturing machinery pursuant to G.L. c. 59, § 5, cl. Sixteenth(3). Accordingly, the Board issued a decision for the appellant in this appeal.

**OPINION**

 General Laws c. 59, § 5, cl. Sixteenth(3) (“Clause 16(3)”) provides certain exemptions[[4]](#footnote-4) from property tax, including for property owned by manufacturing corporations, as follows:

In the case of (i) a manufacturing corporation or a research and development corporation, as defined in [section 42B of chapter 63](http://www.lexis.com/research/buttonTFLink?_m=5f60ac293f245bd0e8083fd98c6e2286&_xfercite=%3ccite%20cc%3d%22USA%22%3e%3c%21%5bCDATA%5bALM%20GL%20ch.%2059%2c%20%a7%205%5d%5d%3e%3c%2fcite%3e&_butType=4&_butStat=0&_butNum=8&_butInline=1&_butinfo=MACODE%2063%2042B&_fmtstr=FULL&docnum=1&_startdoc=1&wchp=dGLbVzk-zSkAW&_md5=d3f7ddf5617fcbb15152775348fa9cc6) . . . all property owned by the corporation . . . other than real estate, poles and underground conduits, wires and pipes . . . .

Having acknowledged that the appellant was classified by the Commissioner of Revenue as a manufacturing corporation within the meaning of G.L. c. 63, § 42B, the assessors argued that the subject property was taxable as poles and underground conduits, wires and pipes, which are excluded from Clause 16(3) and remain taxable under G.L. c. 59, § 18, cl. Fifth. The appellant disagreed, asserting that the subject property should be exempt from taxation as a component of exempt manufacturing machinery. The Board agreed with the appellant.

In***Commonwealth v. Lowell Gas Light Co.***, 94 Mass. 75 (1866), the Supreme Judicial Court considered whether various components of a system operated by a manufacturer and distributor of gas, including mains and pipes used for gas distribution, were properly omitted from calculation of a deduction for the company’s machinery. Holding that they were not, the Court stated:

The mains or pipes laid down in the streets and elsewhere to distribute the gas among those who are to consume it were clearly a part of the apparatus necessary to be used by the corporation in order to accomplish the object for which it was established. They constituted a part of the machinery by means of which the corporate business was carried on, in the same manner as pipes attached to a pump or fire-engine for the distribution of water, or wheels in a mill which communicate motion to looms and spindles, or the pipes attached to a steam-engine to convey and distribute heat and steam for manufacturing purposes, make a portion of the machinery of the mill in which they are used. Indeed, in a broad, comprehensive and legitimate sense, the entire apparatus by which gas is manufactured and distributed for consumption throughout a city or town constitutes **one great integral machine**, consisting of retorts, station-meters, gas-holders, street-mains, service-pipes and consumers' meters, all connected and operating together, by means of which the initial, intermediate and final processes are carried on, from its generation in the retort to its delivery for the use of the consumers.

***Lowell Gas Light***, 94 Mass. at 78-79 (emphasis added).

This analysis enjoys continuing vitality in Massachusetts law. For example, in***Lowell Gas Company v. Commissioner of Corporations and Taxation,***377 Mass. 255 (1979), the Court, citing ***Lowell Gas* *Light****,* held that gas mains, meters, and meter installations that formed part of a distribution apparatus qualified as machinery exempt from sales tax. In its analysis, the Court placed particular focus on “the following basic question: ‘Does the disputed item operate harmoniously with the admittedly exempt machinery to make an integrated and synchronized system?’ Pipes and meters function, along with production, storage, and pressure regulating equipment, as integral component parts required in the gas furnishing system.” ***Id***. at 260-61.

 The Board has also addressed a similar issue. In ***Perma, Inc. v. Assessors of Billerica***, Mass. ATB Findings of Fact and Reports 2001-805, the Board considered whether underground storage tanks owned by a corporation classified as a manufacturing corporation qualified as personal property exempt as machinery pursuant to Clause 16(3) or real estate subject to tax. The Board cited ***Lowell Gas* *Light*** for the proposition “that a receptacle that does not itself contain moving parts can nonetheless be considered machinery if it is part of a complete system ‘all connected and operating together, by means of which the initial, intermediate and final processes are carried on,’ which ‘constitutes one great integral machine.’” ***Perma, Inc.,***Mass. ATB Findings of Fact and Reports at 2001-824-25)(quoting ***Lowell Gas Light***, 94 Mass. at 78-79). Applying this rationale, the Board found that:

the tanks at issue should have been classified as exempt machinery of a domestic manufacturing corporation[[5]](#footnote-5). . . . [T]he tanks at issue are receptacles for the storage of raw materials but, due to their connections to other mechanical devices, they play a necessary and essential role in Perma’s manufacturing functions. Accordingly, the Board found that the tanks are part of ‘one great integral machine’ and thus property exempt from real estate taxes.

 ***Id*.**

In sum, precedent spanning more than a century and dispositive in a variety of analogous contexts unequivocally supports the proposition that property that would otherwise be regarded as taxable personalty or realty, when incorporated as an integral part of exempt machinery, will be exempt as part of that machinery. Such is the case in the present appeal, where the subject property, as observed by Mr. Walls, “supports operation of the [Networks] as a single, integrated machine. Without each component, [the appellant] could not generate the product that is ultimately sold to the customer.” Moreover, if property owned by a manufacturing corporation may be classified as both falling within one of the listed exceptions to Clause 16(3) (*e.g.*, real estate) and machinery, it will be exempt as machinery if, as in the present appeal, its dominant aspect is that of machinery. *See* ***Assessors of Swampscott v. Lynn Sand & Stone Co.***, 360 Mass. 595, 599 (1971); *see also* ***Boston Edison Co. v. Assessors of Boston***, 402 Mass. 1, 12 (1988).

The assessors argued that poles and underground conduits, wires and pipes are explicitly made taxable by Clause 16(3), which makes no mention of machinery. The assessors then posited that to prevail in this appeal, the appellant must demonstrate that property explicitly made taxable by Clause 16(3) (*e.g.*, pipes) is implicitly rendered exempt by the same clause, a result that would “upend well-established rules of statutory construction.”

As a threshold matter, the assessors ignored that the section of the Acts and Resolves that implemented the manufacturing exemptions of Clause 16(3) is titled “An Act Exempting the Machinery of Manufacturing Corporations from Local Taxation and Changing the Methods of Determining Certain Corporation Taxes and of Distributing Certain Taxes.” St. 1936, c. 362, § 1. When the title of an enactment clearly states a legislative purpose, “a contrary interpretation of the legislative intent runs afoul of the plain meaning of the statute's title.” ***Town of Yarmouth v. Snowden-Lebel***, 17 LCR 654, 655-56 (Mass. Land Ct. 2009).

The language of G.L. c. 59, § 5, cl. Sixteenth, when viewed as a whole, also undermines the assessors’ argument. In particular, G.L. c. 59, § 5, cl. Sixteenth(1) (“Clause 16(1)”), which applies to financial institutions and certain other corporations, begins, like Clause 16(3), by exempting all property owned by these entities. Also like Clause 16(3), Clause 16(1) provides several explicit exceptions to this exemption, including for “poles, underground conduits, wires, pipes and **machinery used in manufacture**.” (emphasis added). Had the Legislature intended to exclude such machinery from exemption in Clause 16(3) as well as in Clause 16(1), it presumably would have done so. *See, e.g.* ***Salem and Beverly Water Supply Board v. Commissioner of Revenue,*** Mass. ATB Findings of Fact and Reports 1987-1. Further, an explicit reference to machinery as exempt in Clause 16(3) is unnecessary given that its starting point is the broad exemption of “all property.”

Lastly, established case law explicitly sanctions exemption of machinery by Clause 16(3). In ***Fernandes Super Markets, Inc. v. State Tax Commn***., 371 Mass. 318 (1976), which concerned an appellant’s request for manufacturing corporation classification, the Court stated that “[i]f [the appellant] is a manufacturing corporation, all its machinery is exempted by G.L. c. 59, § 5, Sixteenth, from local personal property taxes which would otherwise be assessed on the machinery of a business corporation by cities and towns.” ***Id.*** at 319. Similarly, in ***Assessors of Holyoke v. State Tax Commn***., 355 Mass. at 225, the Court observed that “[b]y G.L. c. 59, § 5, Sixteenth(3), as amended through St. 1957, c. 541, a ‘domestic manufacturing corporation’ is exempt from local taxation upon its property other than ‘real estate, poles and underground conduits, wires and pipes.’ Its machinery is thus not subject to local taxation.” *See also,* ***Assessors of Swampscott***, 360 Mass. at 597-98 (“[A]ll machinery of a domestic manufacturing corporation . . . must be treated as exempt from local taxation by virtue of G.L. c. 59, § 5, Sixteenth (3), as amended by St. 1936, c. 362, § 1, and later by St. 1957, c. 541.”(additional citations omitted).

The assessors also argued that even if the Board were to find that the subject property was part of integrated machinery, the language of G.L. c. 59, § 18 itself provides an impediment to exemption under Clause 16(3). The Board disagreed. General Laws c. 59, § 18 states, in pertinent part:

All taxable personal estate within or without the commonwealth shall be assessed to the owner in the town where he is an inhabitant on January first, except as provided in chapter sixty-three and in the following clauses of this section: . . . .

Second. Machinery employed in any branch of manufacture or in supplying or distributing water . . . shall be assessed where such machinery or tangible personal property is situated to the owner or any person having possession of the same on January first.

As the Board observed in ***Whitten v. Assessors of the Town of Norwood,*** Mass. ATB Findings of Fact and Reports 1984-99, 102, “G.L. c. 59, § 18 states **where** personal property shall be assessed.” (emphasis added). No part of G.L. c. 59, § 18 affects the exemptions provided by G.L. c. 59, § 5, cl. Sixteenth. Indeed, in ***New England Mutual Life Insurance Company v. City of Boston***, 321 Mass. 683, 689 (1947) the Court held that “[i]n so far as [G.L. c. 59, § 18, cl. Second] deals with the assessment of personal property of a corporation, it must be interpreted in conjunction with [G.L. c. 59, § 5, cl. Sixteenth] as a part of a single system for the taxation of such property. . . . The field for the operation of [G.L. c. 59, § 18, cl. Second] relative to the assessment of corporate personal property is restricted to such property as is not exempted by [G.L. c. 59, § 5, cl. Sixteenth].”

The assessors placed particular emphasis on the fact that the appellant does not own every part of the Networks, opining that the appellant should not receive manufacturing exemption with respect to a Network that is, at least in part, owned and used by entities other than the appellant. The assessors, however, have provided no persuasive authority in support of their position. Further, as the Court stated in ***Boston Gas Company v. Assessors of Boston****,* 334 Mass. 549, 565 (1956), “[t]here is no requirement that ‘one great integral machine’ be exclusively owned by a single company any more than that it be contained within the boundaries of a single municipality.”

Finally, in their briefs, the assessors mounted a substantive, if not direct challenge to the appellant’s manufacturing classification, arguing that the appellant’s activities did not qualify as manufacturing. This argument, however, is foreclosed and was not before the Board. Pursuant to G.L. c. 58, § 2, the commissioner annually provides boards of assessors with a list of corporations that the commissioner has classified as manufacturing corporations. To receive this classification, a corporation must be engaged in manufacturing. *See* G.L. c. 63, § 42B.  A corporation seeking manufacturing classification must file an application with the commissioner. 830 C.M.R. 58.2.1(7)(a). After a corporation files an application, the commissioner reviews the application and makes a determination as to whether the corporation is engaged in manufacturing. *See* 830 CMR 58.2.1(7)(c). The commissioner classifies all corporations determined to be engaged in manufacturing as manufacturing corporations. ***Id***.

General Laws c. 58, § 2 provides a mechanism to challenge a manufacturing classification made by the commissioner:

 Any person[[6]](#footnote-6) aggrieved by any classification made by the commissioner under any provision of chapters fifty-nine and sixty-three or by any action taken by the commissioner under this section may, on or before April thirtieth of said year or the thirtieth day after such list is sent out by the commissioner, whichever is later, file an application with the appellate tax board on a form approved by it, stating therein the classification claimed.

The assessors did not avail themselves of this mechanism for the times relevant to the fiscal year at issue, though they have done so with respect to the appellant’s manufacturing classification effective January 1, 2016.[[7]](#footnote-7) Consequently, the assessors only have standing to challenge the commissioner’s classification and the manufacturing activities underlying that classification for later fiscal years not related to this appeal.

**Conclusion**

 Based on the evidence presented, the Board found and ruled that the subject property, which was owned by the appellant, a corporation that was classified as a manufacturing corporation within the meaning of G.L. c. 63, §§ 39 and 42B, formed an essential part of a single integrated machine and was therefore exempt from property taxation pursuant to Clause 16(3). Accordingly, the Board issued a decision for the appellant in this appeal.

 **THE APPELLATE TAX BOARD**

### By:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 **Thomas W. Hammond, Jr. Chairman**

**A true copy,**

#### Attest: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

#  Clerk of the Board

1. Pursuant to an order dated January 26, 2016, the Board bifurcated the hearing relating to the appeal. Specifically, if the Board had found that the subject property was not exempt from property tax, the Board would then have conducted proceedings regarding the property’s valuation. [↑](#footnote-ref-1)
2. As described by Mr. Silvia, a co-generation facility, also known as “combined heat and power,” generates multiple energy sources using one fuel supply. [↑](#footnote-ref-2)
3. Certain of the Networks’ components, including the co-generation facility, are owned by affiliates of the appellant and other entities. [↑](#footnote-ref-3)
4. Property “exempt” from taxation under Clause 16(3) is not exempt from tax in an absolute sense, but is subject indirectly to taxation by inclusion in the measure of excise imposed under G.L. c. 63. *See****Assessors of Holyoke v. State Tax Commn***., 355 Mass. 223, 234 (1969). [↑](#footnote-ref-4)
5. 5 General Laws c. 63, § 38C, pertaining to domestic manufacturing corporations, was repealed in 2008. *See* St. 2008, c. 173, § 66. General Laws c. 63, § 42B, which previously addressed foreign manufacturing corporations, was amended in 2008 to encompass manufacturing corporations generally. *See* St. 2008, c. 173, § 85. [↑](#footnote-ref-5)
6. G.L. c. 58, § 2 provides that “[f]or the purpose of this section, ‘person’ shall include a board of assessors.” [↑](#footnote-ref-6)
7. That appeal, **Ass*essors of the City of Boston v. Commissioner of Revenue***, Docket No. C331142, is currently pending before the Board. [↑](#footnote-ref-7)