



THE COMMONWEALTH OF MASSACHUSETTS

Appellate Tax Board

100 Cambridge Street
Boston, Massachusetts 02114

**BELL ATLANTIC MOBILE OF
MASSACHUSETTS CORPORATION, LTD**

**Docket Nos.
C290897 – C291143**

v.

**COMMISSIONER OF REVENUE AND
VARIOUS CITIES AND TOWNS**

and

VARIOUS CITIES AND TOWNS

**Various Docket Nos.
(See pages 3 - 6)**

v.

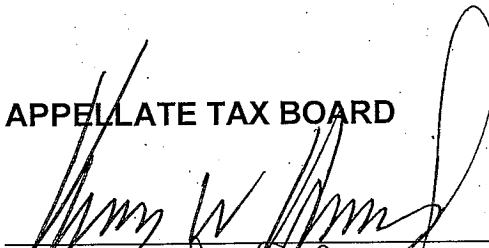

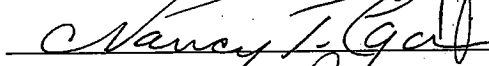
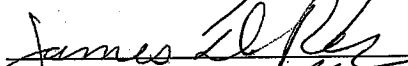
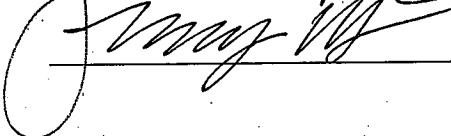
**COMMISSIONER OF REVENUE AND
BELL ATLANTIC MOBILE OF
MASSACHUSETTS CORPORATION, LTD.**

DECISION

In *Bell Atlantic Mobile of Massachusetts Corporation, LTD v. Commissioner of Revenue and others (and a companion case)*, 451 Mass. 280, 281 (2008), the Supreme Judicial Court held that providers of wireless cellular telecommunications services are not "telephone companies" for purposes of G.L. c. 59, § 39, the central valuation statute. The appeals covered by this Decision were filed under § 39 by Bell Atlantic Mobile of Massachusetts Corporation, Ltd., d/b/a Verizon Wireless ("Bell Atlantic Mobile"), a provider of wireless cellular telecommunications services, and by various cities and towns challenging the Commissioner of Revenue's central valuation under § 39 of certain personal property owned by Bell Atlantic Mobile.

Because all of the appeals covered by this Decision were filed under § 39, the Court's decision in **Bell Atlantic Mobile** is dispositive. Accordingly, following a status conference held on June 12, 2008, and pursuant to 831 CMR 1.22 of the Board's Rules of Practice and Procedure, the Board hereby dismisses the appeals listed on pages 3 through 6 of this Decision and issues decisions for the appellees in said appeals.

APPELLATE TAX BOARD


Chairman

Commissioner

Commissioner

Commissioner

Commissioner

Attest: 
Clerk of the Board
Asst.

Date: JUN 19 2008
(Seal)

NOTICE: Pursuant to G.L. c. 58A, § 13 and 831 CMR 1.32, either party may request findings of fact and report within ten days of this Decision and may also appeal this Decision in accordance with the Massachusetts Rules of Appellate Procedure and 831 CMR 1.35.

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<p>Richard Scanlon Billerica Town Board of Assessors 365 Boston Road Billerica, MA 01821</p>	<p>Richard Bowen Katherine Goree Doyle Kopelman and Paige, P.C. 31 St. James Street Boston, MA 02116 617-556-0007 (Townsend)</p>

PETITIONS: RE:
BELL ATLANTIC MOBILE OF MASSACHUSETTS CORPORATION LTD.

Bell Atlantic Mobile of Massachusetts Corporation Ltd v.
Commissioner of Revenue and Various Cities and Towns
C290897-291143 (FY2008)

Board of Assessors of the Town of **Belmont** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C285591 (FY2007)
C290470 (FY2008)

Board of Assessors of the City of **Beverly** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts, Ltd
C285682 (FY2007)

Board of Assessors of the Town of **Billerica** v. Commissioner of Revenue and
Bell Atlantic Mobile
C285474 (FY2007)

Board of Assessors of the City of **Boston** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.,
C273735 (FY2005)
C279577 (FY2006)
C285597 (FY2007)
C290513 (FY2008)

Board of Assessors of the Town of **Bourne** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts, LTD
C285881 (FY2007)

Board of Assessors of the Town of **Brewster** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C285536 (FY2007)

Board of Assessors of the Town of **Bridgewater** v. Commissioner of Revenue
and
Bell Atlantic Mobile of Massachusetts Corporation, LTD
C285508 (FY2007)

Board of Assessors of the City of **Brockton** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C285512 (FY2007)

Board of Assessors of the Town of **Brookline** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C285564 (FY2007)
C290193 (FY2008)

Board of Assessors of the Town of **Cambridge** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C285625 (FY2007)

Board of Assessors of the Town of **Carver** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C287463 (FY2007)

Board of Assessors of the Town of **Chicopee** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C285552 (FY2007)

Board of Assessors of the Town of **Cohasset** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts
C285947 (FY2007)

Board of Assessors of the Town of **Duxbury** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation LTD
F286224 (FY2007)

Board of Assessors of the Town of **Eastham** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts
C285692 (FY2007)

Board of Assessors of the Town of **Erving** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts, LTD
C286452 (FY2007)

Board of Assessors of the Town of **Fall River** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C286077(FY2007)

Board of Assessors of the Town of **Framingham** v. Commissioner of Revenue
and Bell Atlantic Mobile
C266142 (FY2003)
C285635 (FY2007)

Board of Assessors of the Town of **Harwich** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.,
C285629 (FY2007)

Town of **Hatfield** Board of Assessors v. Commissioner of Revenue and
No companies named. Appeal from total value of \$909,400.
C285796 (FY2007)

Board of Assessors of the Town of **Holbrook** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.,
C287365 (FY2007)

Board of Assessors of the Town of **Holliston** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C285550 (FY2007)

Board of Assessors of the Town of **Ludlow** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C285545 (FY2007)

Board of Assessors of the City of **Lynn** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts, LTD
C285690 (FY2007)

Board of Assessors of the Town of **Lynnfield** v. Commissioner of Revenue and
Bell Atlantic Mobile of Mass LTD
C285580 (FY2007)

Board of Assessors of the Town of **Mashpee** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts, LTD
C285483 (FY2007)

Board of Assessors of the Town of **Milford** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts
C285984 (FY2007)

Board of Assessors of the Town of **Milton** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts, LTD
C285943 (FY2007)

Board of Assessors of the Town of **Natick** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts, LTD
C285617 (FY2007)
C290540 (FY2008)

Board of Assessors of the City of **Newton** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C265974 (FY2003)
C273847 (FY2005)
C279708 (FY2006)
C285489 (FY2007)
C290531 (FY2008)

Board of Assessors of the Town of **Norton** v. Commissioner of Revenue and
Bell Atlantic Mobile of Mass LTD
C285672 (FY 007)

Board of Assessors of the Town of **Plymouth** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C285466 (FY2007)

Board of Assessors of the Town of **Provincetown** v. Commissioner of Revenue
and Bell Atlantic Mobile of Mass LTD
C285696 (FY2007)

Board of Assessors of the City of **Quincy** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.,
C285556 (FY2007)

Board of Assessors of the Town of **Randolph** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C285471 (FY2007)

Board of Assessors of the Town of **Saugus** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts, LTD
C286383(FY2007)

Board of Assessors of the Town of **Seekonk** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C286173 (FY2007)

Board of Assessors of the City of **Springfield** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C280578 (FY2006)
C285228 (FY2007)
C290479 (FY2008)

Board of Assessors of the Town of **Sturbridge** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C286081 (FY2007)

Board of Assessors of the Town of **Sudbury** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts, LTD
C285957 (FY2007)

Board of Assessors of the Town of **Sutton** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C285585 (FY2007)

Board of Assessors of the Town of **Tewksbury** v. Commissioner of Revenue and
Bell Atlantic Mobile of Mass LTD
C285534 (FY2007)

Board of Assessors of the Town of **Truro** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C285646 (FY2007)

Board of Assessors of the Town of **Waltham** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C285472 (FY2007)

Town of **Watertown** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C264351 (FY2003)
C273853 (FY2005)

Board of Assessors of the Town of **Weymouth** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corp. LTD
C286279 (FY2007)

Board of Assessors of the Town of **Westborough** v. Commissioner of Revenue
and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C285513 (FY2007)

Board of Assessors of the Town of **Westwood** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C285577 (FY2007)

City of **Worcester** v. Commissioner of Revenue and
Bell Atlantic Mobile of Massachusetts Corporation Ltd.
C285501 (FY2007)

Board of Assessors of the Town of **Wrentham** v. Commissioner of Revenue
Bell Atlantic Mobile of Massachusetts, LTD
C285953(FY2007)
