

# **Massachusetts Municipal Association**

## **Massachusetts Association of Assessing Officers**

Closing the Telecommunications Property Tax Loophole  
Advocacy Kit

Model Resolution for Local Adoption and Presentation to Your  
Legislators

### **Closing the Telecommunications Property Tax Loophole**

Whereas, the City of >>insert name<< and all cities and towns in Massachusetts rely heavily on the property tax to fund police and fire services, schools, road maintenance and other vital local government services, and;

Whereas, deep local aid cuts since fiscal 2002 have forced greater reliance on the property tax to fund local services and have increased the burden on homeowners and other local taxpayers, and;

Whereas, exemption of real and personal property from the local tax base reduces local revenues and increases the burden on other local taxpayers, and;

Whereas, telecommunications companies are taking advantage of obsolete provisions in property tax law to avoid paying local property taxes and thereby reducing local revenues and increasing the burden on homeowners and other businesses;

Now, Therefore, Be It Resolved, that the City of >>insert name<< supports legislation [House docket 1740] that would close the telecommunications property tax loophole and eliminate the unfair exemption in out-dated property tax statutes.

City of >>insert name<<

>>add signatures<<