

KEVIN E. TAUGHER, Chair
THOMAS R. REIDY, Clerk
LYNN MASSON, Member

MELISSA L. COUTURE RIMBOLD, Associate Assessor
MAUREEN CRONIN, Assistant to the Associate Assessor

Memo

Date: January 1, 2023
From: Board of Assessors
RE: FORM OF LIST- Wireless Carriers

Enclosed you will find your Fiscal 2024 Form of List (Form 2MT). This form **must** be filed with our office **on or before March 1**. Pursuant to Massachusetts General Law all business owners that own or hold taxable personal property on January 1 except owners of pipelines and telephone and telegraph companies **must** file the form of list.

If a form is not returned to our office we will estimate the value of the holdings of each business and tax bills for the ensuing fiscal year will be issued. Also, if a form of list is not filed the assessors cannot grant an abatement for overvaluation of the personal property for that year. There is also a penalty that may be added to the tax if a form is not timely filed.

If you never started your business or are no longer in business please note this along with the date the business closed on the form, sign and date the form and return it to our office.

Make sure that notations are made if any equipment etc. have been sold or are no longer owned by the business. Please fill out this form to the best of your ability. Include any and all items (no matter how big or small), as it will only help ensure that you are being accurately assessed. The more information provided the better our data will be. The Assessors, pursuant to general law, make the determination as to whether or not an item is taxable.

Assessors now have the right to examine records to verify the completeness and accuracy of accounting of your taxable personal property. This is known as section 31A under Massachusetts General Law chapter 59. The text of this section is as follows:

Section 31A. For the purpose of verifying that a person required to file a true list of taxable personal property under section 29 has made a complete and accurate accounting of that property, the assessors may at any time within 3 years after the date the list was due, or within 3 years after the date the list was filed, whichever is later, examine the books, papers, records and other data of the person required to file the list. The assessors may compel production of books, papers, records and other data of the person through issuance of a summons served in the same manner as summonses for witnesses in criminal cases issued on behalf of the commonwealth, and all provisions of law relative to summonses in such cases shall, so far as applicable, apply to summonses issued under this section. A justice of the supreme judicial court or of the superior court may, upon the application of the assessors, compel the production of books, papers, records and other data in the same manner and to the same extent as before those courts.

If the business can show sufficient reason in writing, by the filing deadline, for not filing on time, an extension may be granted by the Board of Assessors.

If you have questions or concerns, please feel free to contact our office.