COMMONWEALTH OF MASSACHUSETTS

APPELLATE TAX BOARD

143703

DOCKET NO.

ALGONQUIN GAS TRANSMISSION COMPANY,

Appellant

v.

COMMISSIONER OF REVENUE

Appellee

and

BOARD OF ASSESSORS OF
THE CITY OF CAMBRIDGE

Appellee

PETITION UNDER FORMAL PROCEDURE

1. This is an appeal from the determination and certification of the Commissioner of Revenue ("Commissioner") for the Commonwealth of Massachusetts to the Algonquin Gas Transmission Company, owner, and to the Board of Assessors of City of Cambridge, under the provisions of Section 38A of Chapter 59 of the General Laws of the valuation as of January 1, 1985 of the pipe line system of such owner in said city or town.

2. The appellant received from the Commissioner, appellee, a certificate under the provisions of Section 38A of Chapter 59 of the General Laws stating that the Commissioner did certify that the valuation of the pipe line system used for the transmission of natural gas or petroleum or by products of either

belonging to the appellant, Algonquin Gas Transmission Company, within City of Cambridge, was as of January 1, 1985, $37,629, and this was the value the appellee, City of Cambridge, was required to use in making their assessment against the appellant, Algonquin Gas Transmission Company, on account of said pipe line system as personal property.

3. The certification by the Commissioner as to the valuation of the appellant's pipe line was not in compliance with the requirements of Section 38A of Chapter 59 of the Massachusetts General Laws; and that the certification by the Commissioner as to the valuation of the appellant's pipe line was not in compliance with the requirements of Part II, Chapter 1, Section 1, Article 4 of the Constitution of the Commonwealth of Massachusetts.

4. The valuation determined by the Commissioner of the appellant's pipeline greatly exceeded the actual value of the pipeline of the appellant which the Commissioner knew or should have known prior to certifying the value of the appellant's pipeline.

5. The appellant prays that a hearing be had on this appeal and that this Board hear and decide the subject matter and fix the valuation of said pipe line system in accordance with the requirements of Section 38A of Chapter 59 of Massachusetts General Laws and Part II, Chapter 1, Section 1, Article 4 of the Constitution of the Commonwealth of Massachusetts.

6. The address of the appellant is as follows:

Algonquin Gas Transmission Company
c/o Wendell J. Leary, Esq.
Rich, May, Bilodeau & Flaherty
294 Washington Street
Boston, Massachusetts 02108

7. Service of papers in connection with this appeal may be made on Algonquin Gas Transmission Company, c/o Wendell J. Leary, Esq., Rich, May, Bilodeau & Flaherty, 294 Washington Street, Boston, Massachusetts 02108 (Tel. No. 482-1360).

By Wendell J. Leary
RICH, MAY, BILODEAU & FLAHERTY

 5580

Petition Under Formal Procedure received from the Appellate Tax Board on the request of the Algonquin Gas Transmisstion Company v. the Commissioner of Revenue and the Board of Assessors regarding the valuation of the pipe line system of the Algonquin Gas Transmission Company.

Copy sent to the City Manager 6/26/85
Copy sent to the City Solicitor 7/1/85 mh
mh

In City Council,

June 24, 1985

6/24/85

Referred to the City Manager and the City Solicitor for Action