

INSTRUCTIONS FOR 61A255

Public Service Company Property Tax Statement

ATTENTION: COUNTY CLERKS AND CITY OFFICIALS

- (1) Fill in the name and mailing address of the county Sheriff.
- (2) Include the name to which the taxpayer must make payment to and the office phone number with area code.
- (3) The bill number will be assigned by the County Clerk. Also include the GNC number and the type of Public Service Company. This information is contained on the certification page mailed by the Department of Revenue.
- (4) Fill in the name and address of the taxpayer as shown on the certification. If the address turns out to be incorrect, please contact the Public Service Branch to obtain current address information.
- (5) List each component of the county tax jurisdiction (general, library, extension services, hospital, etc.); each school jurisdiction; and each special jurisdiction shown on the certification.
- (6) Enter the real estate and tangible values from the certification page for the county, school and special jurisdictions.
- (7) Enter the real estate and tangible rate for each component of the county jurisdiction, the school jurisdictions, and the special jurisdictions. The rate is usually stated in cents format e.g. (24.42¢), however, for calculation purposes this must be converted to decimal format, e.g. (.2442). The decimal format shall appear on the bill.
- (8) The multiplier for real estate applies only to companies designated as type company RRI. Enter the multiplier from the certification page. Use either decimal format or percentage format. For example, if the multiplier is 56 percent, enter .56 or 56%. Do not enter .56%. For companies not designated as RRI, enter NA.
- (9) Compute the real estate and tangible tax due by dividing the total assessment by 100, multiply by the rate (in decimal format) and then by the multiplier, if applicable. Example (without multiplier) $\$123,250 \div 100 \times .2442 = \300.98 . Example (with multiplier) $\$123,250 \div 100 \times .2442 \times .56 = \168.55 .
- (10) For companies designated as airlines or railroads (type company A, AF, AK, RR, RRI) enter the multiplier from the certification page. Use either decimal format or percentage format. For example, if the multiplier is 56 percent, enter .56 or 56%. Do not enter .56%. For companies not designated as airlines or railroads, enter NA.
- (11) Add the tax due figure for real estate and tangible for each line completed.
- (12) Add each line completed to get the total tax due.