

TYPES OF CENTRALLY ASSESSED COMPANIES
Beginning 2006

DEPARTMENT OF REVENUE
DIVISION OF STATE VALUATION
Public Service Section
All Companies Shown Are Centrally Assessed

CERTIFIED
PUBLIC SERVICE COMPANIES
Franchise

RAILROADS
COMMERCIAL AIRLINES
AIR FREIGHT
ELECTRIC UTILITIES
ELECTRIC POWER GENERATING
GAS UTILITIES
GAS & OIL TRANSMISSION
GAS MARKETING COMPANIES
RURAL ELECTRIC COOPERATIVES
SEWER UTILITIES Privately Owned
WATER UTILITIES Privately Owned
WIND/ SOLAR POWER

CERTIFIED To
COUNTY CLERK

BILLED BY COUNTY CLERK
On
Revenue Form 61A255

CERTIFIED
CENTRALLY ASSESSED COMPANIES

DISTILLED SPIRITS IN BONDED WAREHOUSES
TELECOMMUNICATION SERVICE PROVIDERS
Local & Long Distance
Cellular
PCS
Rural Telephone Coops
2-Way Paging
Reseller
MULTICHANNEL VIDEO PROGRAMMING SERVICE
LANDFILLS Privately Owned
Satellite Broadcast
Wireless Cable

CERTIFIED To
COUNTY CLERK

BILLED BY COUNTY CLERK
On
Revenue Form 61A509

NON-CERTIFIED
CENTRALLY ASSESSED COMPANIES

RAILROAD CAR LINES
TENNESSEE VALLEY AUTHORITY (TVA)
ELECTRIC PLANT BOARDS (EPB)
ALL COMMERCIAL WATERCRAFT (begin 2008)

NO CERTIFICATION

BILLED BY DEPARTMENT OF REVENUE
State & Local Taxes Centrally Collected

COUNTY CLERK IS REQUIRED TO FORWARD CERTIFICATION DATA TO ALL TAXING DISTRICTS THAT PREPARE THEIR OWN TAX BILLS.

Public Service Companies and Centrally Assessed Companies

Public Service Companies	# of taxpayers
Airlines	83
Electric Utilities	12
Electric Power Companies	8
Gas & Electric Companies	5
Gas Utilities	27
Gas Transmission	22
Gas Marketers	10
Oil Transmission	9
Railroads	15
Privately Owned Sewer	44
Privately Owned Water	7
Solar & Wind companies	5
Sub Total	247

Public Service Companies and Centrally Assessed Companies

Centrally Assessed Companies	# of taxpayers
Railroad Car Lines	295
Telecommunication companies	146
Commercial Watercraft	100
Privately Owned Landfills	9
Distilled Spirits in Bonded Warehouses	39
Electric Plant Boards	12
Rural Electric Coops	26
TVA (In Lieu of Tax)	1
Bank Deposits Tax	176
Savings & Loan Tax	25
Domestic Life Insurance Capital	6
Domestic Life Insurance Reserves	6
Sub Total	841
GRAND TOTAL	1088

COMMONWEALTH OF KENTUCKY
 DEPARTMENT OF REVENUE
 OFFICE OF PROPERTY VALUATION
 PUBLIC SERVICE SECTION
 501 High Street, 4th Floor, Station 32
 Frankfort, Kentucky 40620
 Phone (502) 564-8175 Fax (502) 564-8192

CERTIFICATION OF PROPERTY ASSESSMENT
 TAX YEAR 2008

COAL & GAS UTILITIES CO
 PO BOX 210
 LOUISVILLE, KY 40232

GNC: 000000
 TYPE CO: EU
 TAX TYPE: 035
 TAX ID:
 PRINT DATE: 03/26/2009

The Department of Revenue certifies this assessment to the County Clerk in accordance with KRS 136.180. This assessment is subject to all tax levies as explained below.

Original Certification Date: 12/17/2008

TAXING JURISDICTION	REAL ESTATE	TANGIBLE PERSONAL	TOTAL ASSESSMENT
ADAIR COUNTY			
GENERAL	79,212.00	1,731,575.00	1,810,787.00
SCHOOL			
ADAIR COUNTY GENERAL	79,212.00	1,731,575.00	1,810,787.00
CITY			
COLUMBIA	77,152.00	1,057,021.00	1,134,173.00

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CERTIFICATION OF PROPERTY ASSESSMENT
 TAX YEAR 2008

ANYWHERE COMMUNICATIONS INC

100 N MAIN ST
 MYRTLE BEACH, SC 29601-2719

GNC: 000000
 TYPE CO: TEL
 TAX TYPE: 104
 TAX ID:
 PRINT DATE: 03/26/2009

The Department of Revenue certifies this assessment to the County Clerk in accordance with KRS 136.180. This assessment is subject to all tax levies as explained below.

In accordance with KRS 134.015, companies paying local property taxes for telecommunication service providers are entitled to a 2% discount if the bill is paid within 30 days. If paid after 30 days but within 60 days, the face amount of the bill is due. If paid after 60 days but within 90 days, a 5% penalty should be charged. After 90 days, the bill should accrue a 10% penalty and applicable interest.

Original Certification Date: 10/27/2008

TAXING JURISDICTION	REAL ESTATE	TANGIBLE PERSONAL	TOTAL ASSESSMENT
FAYETTE COUNTY			
GENERAL	0.00	2,784,124.00	2,784,124.00
SCHOOL			
FAYETTE COUNTY GENERAL	0.00	2,784,124.00	2,784,124.00



Property Classification

Codes

- Exempt
- Religious
- Educational
- Government — Federal, State, County & City
- Charity
- Commercial
- Telecom Commercial
- PUBLIC SERVICE

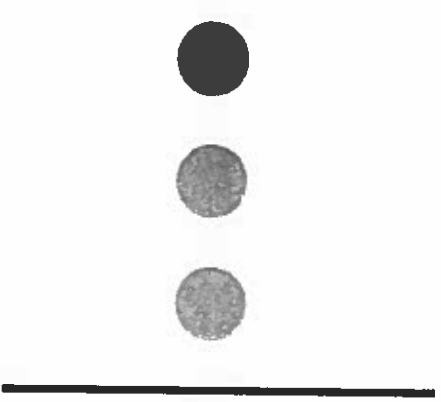
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- What is the appropriate code to be used by the PVA to identify other Centrally Assessed Companies?

o “Commercial”

- Commercial Water Transportation Companies
- Distilling Companies
- Tower Management Companies

o “Telecom Commercial”

- Telecommunication companies



**Inappropriate Codes for public
service and other centrally
assessed company real property**

Exempt

Franchise

Government / State

Commercial /Franchise

Other



TELECOMMUNICATIONS



There are three major groups that operate in our state. Each has a slightly different reporting responsibilities.

1. Telecommunication Companies: Cable TV Companies, Cellular Telephone Companies, Rural Telephone Companies, Paging Companies, Direct Broadcast Satellite Companies, Land Line Telephone Companies, Coin Operated Telephone Companies
2. Tower Management Companies: (The two largest companies are Crown Castle & American Tower)
3. Television and AM/FM Radio Companies

Beginning January 1, 2006, the PVA became responsible for the assessment of all real property owned and/or leased by telecommunication service providers. At that same time, the Office of Property Valuation, State Valuation Branch, Public Service Section became responsible for the assessment of all personal property owned by telecommunication companies.

The PVA is responsible for identifying and assessing all real property owned by telecommunication, television & AM/FM radio and antenna tower management companies located within their county. This includes buildings, land, right-of-ways, underground conduit, real property used for towers and any other real estate within their county.

When setting up your assessment files, remember the following general rules:

- Record and classify real property owned by a tower management company or a TV or radio company as regular 'commercial real estate' in the name of the company.
- Record and classify real property leased by a tower management Company or a TV or radio company as regular 'commercial real estate' in the name of the actual owner.
- Record and classify real property owned by a telecommunication company as 'telecom commercial real estate' in the name of the telecom company.
- Record and classify real property leased to a telecommunication company as regular 'commercial real estate' in the name of the actual real property owner.
- Record and classify real property leased from a tax exempt entity to a telecommunication company as regular 'commercial real estate' in the name of the telecom company.
- If a public service company (railroad, pipeline, electric company, gas company, etc.) leases real property to a telecom or tower management company, the real property is taxable and is centrally assessed by the Public Service Section.
- Certain real property found at antenna tower sites such as shelters, huts, small buildings, fencing and the antenna tower itself are to be classified as tangible personal property and personal leasehold. In past years this property was classified as real. Be aware of this important change.
- If a governmental entity (school, federal or state govt. agency) leases real property to a telecom or tower management company, the real property is considered taxable in the name of the telecom or tower management company.

TELECOMMUNICATIONS

FREQUENTLY ASKED QUESTIONS:

Q: Are towers owned by telecommunication companies (cellular & telephone) classified as real property or personal for property tax purposes?

A: Cell towers, shelters and huts owned by telecommunication companies are subject to ad valorem taxation as regular personal property (Schedule A, Class VI) and are to be reported centrally with the DOR on Revenue form 61A500.

Note: Telecommunication companies (cellular & telephone) are also required to provide each affected PVA office with a report of all owned and leased real estate.

Q: Are telecommunication companies (cellular & telephone) required to file a personal property tax return?

A: Yes. Telecommunication companies are required to annually file Revenue form 61A500 centrally with the DOR. They are to report all personal property in all locations throughout the state.

Note: Telecommunication companies (cellular & telephone) are also required to provide each affected PVA office with a report of all owned and leased real estate.

Q: Are towers owned by TV and Radio Stations subject to ad valorem taxation? How are they classified – real or personal property?

A: Yes, TV and Radio towers are subject to ad valorem taxation. Beginning January 1, 2009, TV and radio towers are subject to 15 cent state tax only and classified as telephonic personal property (Schedule B, Class VI). The TV and Radio towers are to be reported locally to the PVA on Revenue form 62A500. All real property is reported to the PVA and is subject to full state and local taxation.

Q: Are tower management companies required to file an annual personal property tax form?

A: Yes, tower management companies are required to file Revenue form 62A500 with the local PVA office annually. These companies must file a separate return for each tower location. The towers, shelters and huts are classified as regular personal property (Schedule A, Class VI) and subject to full state and local tax.

Note: Tower management companies are also required to provide each affected PVA office with a report of all owned and leased real estate.

REAL PROPERTY

- Land
- Roads

PERSONAL PROPERTY

- Tower
- Shelters, Huts, Sheds
- Switching Equipment
- Communication Equipment
- Antennas, Structures, Supports
- Batteries & Generators
- Antenna Dishes & Earth Satellite
- Power Equipment
- Computers & Software
- Cable Headend Equipment
- Other equipment types are listed in the 61A500 tax return instructions



CELL TOWERS

The FCC provides a web site to identify registered tower sites in each Kentucky county >

<http://wireless2.fcc.gov/UlsApp/AsrSearch/asrRegistrationSearch.jsp>

Antenna Structure Registration

Registration Search

Search for a Registration

By Registration Number

all matches exact matches only

Narrow Your Search

State of Structure:

Select a State

Owner ZIP Code:

The ASR Registration Search enables you to search for a wide range of licenses in the Antenna Structure Registration system. The "Search for a Registration" enables you to search on basic elements of a registration, including registration number, FAA study number, FRI, and licensee name. The "Search by Location" enables you to look up a registration based on the location and height of a structure. You can also use the advanced search to perform more sophisticated searches based on numerous criteria.

Search by Tower Location

Coordinate Search

Latitude

Longitude

Radius

Based on RAD83 (convert from RAD22)

Location of Structure

City

State

County(ies)

Select a State

Select a State to view counties

ZIP Code

all matches exact matches only

Narrow Your Search

Overall Height Above Ground

Any height

Exact

Range

Meters

to Meters

LANDFILL REGULATION

An administrative regulation for the assessment of landfills was promulgated and filed on July 14, 2016. Landfills are no longer considered Public Service Companies (PSCs) but will continue to be centrally assessed by the Office of Property Valuation, Kentucky Department of Revenue.

103 KAR 8:160

Solar and Wind Power

- 1) All commercial solar farms would be classified as public service companies (PSC), titled as an Electric Power Company, subject to central taxation by the DOR as directed in KRS 136.120.
- 2) The main criteria used to differentiate a public service company from all other types of solar operating systems would be:
 - a) the PSC owner has a business "profit" motivation;
 - b) the primary intent of the PSC owner is to sell the majority of electric power directly to other electric companies (KU, LGE, TVA, Kentucky Power, RECC's, etc.) via the grid;
 - c) the primary intent of the PSC owner is to sell the majority of electric power directly to consumers (industrial plants, commercial businesses, homeowners, etc.) via the grid;
 - d) the PSC owner's intent is not to use the electricity for their personal home use, farming use, and/or private business use;
 - e) the PSC owner's intent is not to gain energy 'credits' on their personal and/or business electric bill;
- 3) For public service companies, the solar electric equipment would be classified as follows:
 - a) Solar panels – Manufacturing Machinery 15 cents per \$100 state rate only
 - b) Inverters & Converters - Manufacturing Machinery 15 cents per \$100 state rate only
 - c) Transformers - Manufacturing Machinery 15 cents per \$100 state rate only
 - d) Trackers – Tangible Personal 45 cents per \$100 & Full local rates
 - e) Batteries -- Tangible Personal 45 cents per \$100 & Full local rates
 - f) Mounting Racks, Stands, Frames & Hardware – Tangible Personal 45 cents per \$100 & Full local rates
 - g) Wiring, cable, poles, power lines -- Tangible Personal 45 cents per \$100 & Full local rates
 - h) Meters, breakers, control switches - Tangible Personal 45 cents per \$100 & Full local rates
 - i) Land used for the solar panels -- Real property 12.2 cents per \$100 & full local rates
 - j) Right-of-ways, conduits, buildings, shelters, huts, fencing - Real property 12.2 cents per \$100 & full local rates