State Corporation Commission

Public Service Taxation Division
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Todd Andrews, Principal Utility Appraiser – Telecom
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http://www.scc.virginia.gov
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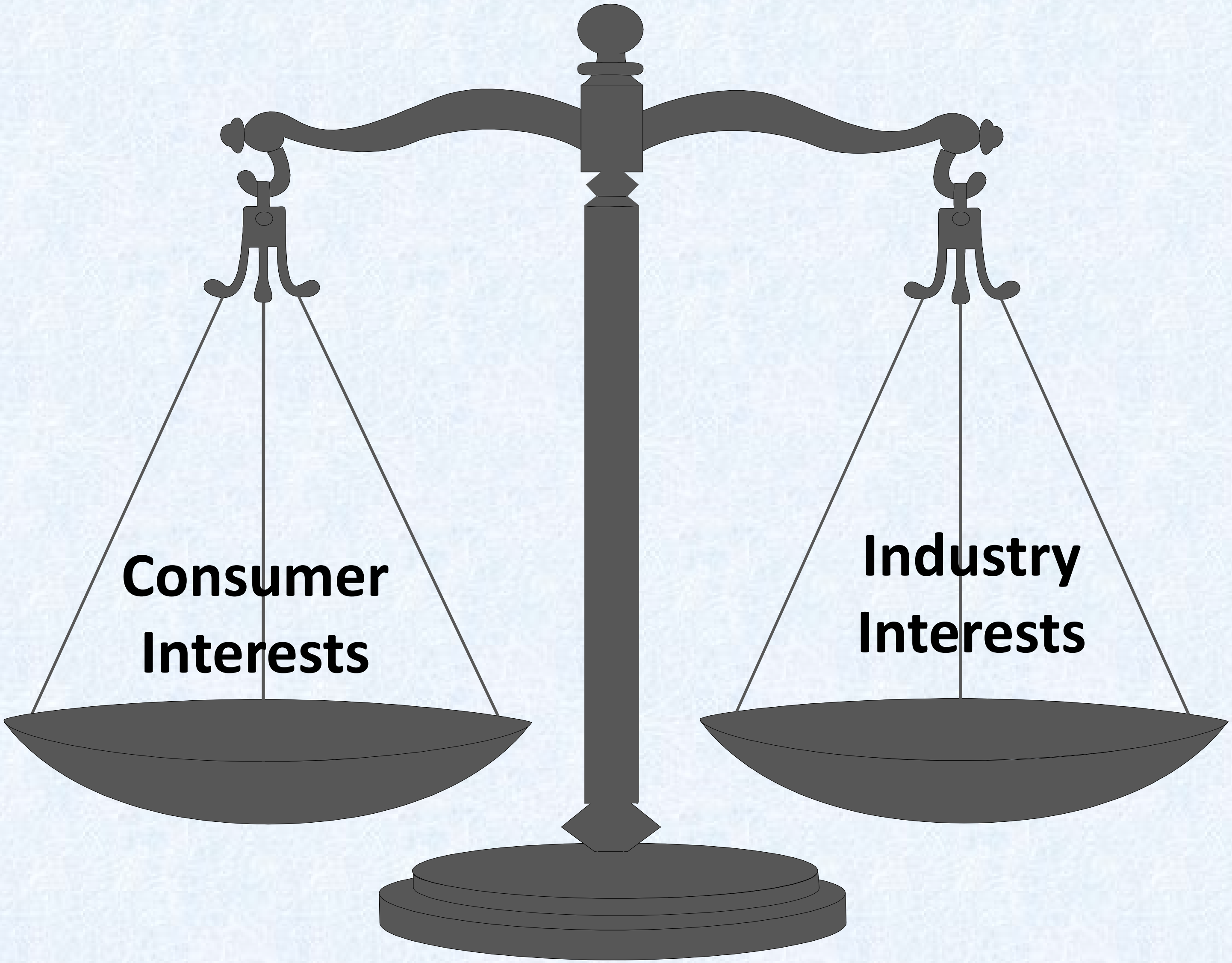
State Corporation Commission



OVERALL PUBLIC INTEREST

SCC MISSION STATEMENT & GOALS

- Mission Statement
  - The State Corporation Commission will strive to apply law and regulation to balance the interests of citizens, businesses, and customers in regulating Virginia's business and economic concerns and work continually to improve the regulatory and administrative processes.
- SCC's Chief Goals
  - Carry out the duties prescribed by the Constitution and the laws enacted by the General Assembly of Virginia fully and to the best of its ability;
  - Ensure that all parties and persons who appear before the Commission receive due process of law;
  - Provide reliable information and assistance to Virginians in a consistent and high-quality fashion;
  - Provide assistance to Virginians who have valid disputes with regulated companies; and
  - Adopt rules and regulations that keep pace with legislative, business, economic, social and technological changes.

State Corporation Commission

- 3 Commissioners elected by the General Assembly to six-year terms; staggered.
- SCC staff comprised of ≈ 640 employees.
- Annual operating budget of ≈ $80 million.
- Special fund agency, revenue derived from fees/assessments on regulated industries.
- Nearly $550 million sent annually to state General Fund.

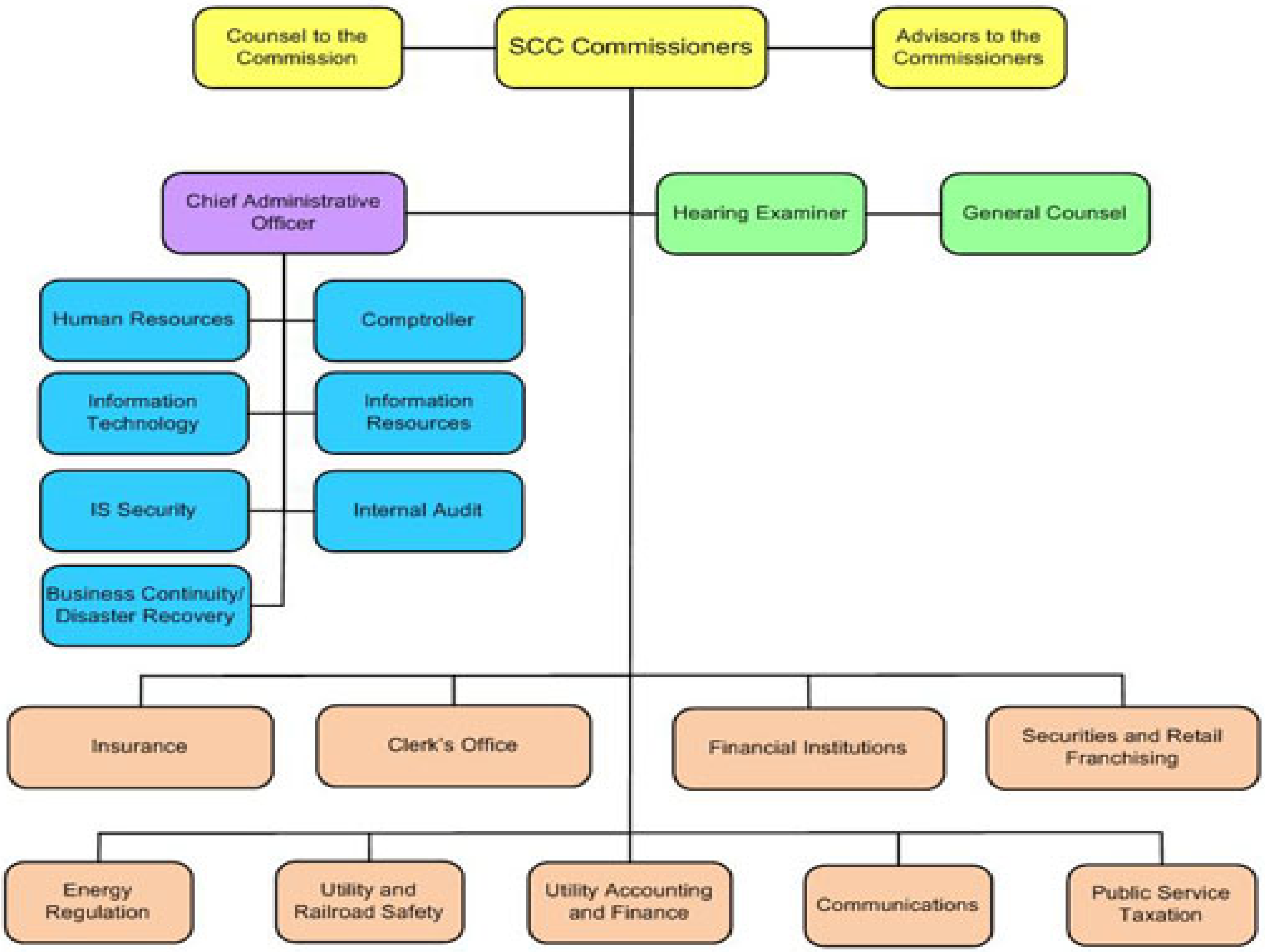
State Corporation Commission

3 PRIMARY AREAS OF RESPONSIBILITY

Commissioners
Judge Dimitri
Judge Jagdmann
Judge Christie

- **Business Entities**
  Clerk of the Commission
- **Financial Services**
  Insurance,
  Financial Institutions,
  Securities & Retail Franchising
- **Public Utilities**
  Communications,
  Energy Regulation,
  Utility & Railroad Safety,
  Public Service Taxation,
  Utility Accounting & Finance

SCC ORGANIZATIONAL CHART



November 2011

State Corporation Commission

- Created in 1902 to regulate railroads, telephone & telegraph companies, and to grant corporate charters.
- Insurance regulation added in 1906.
- Banking regulation added in 1910.
- Public utility rate regulation added in 1914.
- Securities regulation added in 1918.

State Corporation Commission

- Constitutionally created independent agency of state government: Va. Const. Article IX
- Agency responsibilities identified by Virginia Code - Title 12.1
- Administrative, judicial & legislative powers
- SCC decisions appealed to the Virginia Supreme Court

State Corporation Commission
110 years of service to the Commonwealth

March 1903	vs.	Today
3	Commissioners	3
5	Employees	640
482	Business Entities	430,000
$24,000	Annual Budget	$80 million
$488,271	State Revenue	$550 million

http://www.scc.virginia.gov

Virginia.gov

Commonwealth of Virginia
State Corporation Commission

Home | Site Map | About SCC | Contact SCC | Privacy Policy

Business Entities/UCC | Financial Institutions | Insurance | Securities/Retail Franchising | Utility Regulation | Utility/Railroad Safety | Legal Support | Admin

SCC Home

Search SCC Go

SCC eFile
FAST. SIMPLE. SECURE.

SCC eFile for online filing of business entity documents and payment of fees is a secure, convenient, and cost-effective alternative to submitting paper.

Use SCC eFile to form a Virginia stock corporation or LLC, perform registered agent changes and resignations, file corporate annual reports, pay corporate and LLC annual registration fees; obtain certificates of good standing for corporations and certificates of fact of existence or registration for LLCs; submit articles of amendment and restatement for Virginia corporations and LLCs and articles of cancellation for LLCs; file UCC financing statements and amendments; check business entity name distinguishability and perform basic business entity searches.

Quick Links

- ACA Rate & Form Filing Information **NEW!**
- Learn more about the Commission
- Submit public comments on a case
- Obtain case information
- Find a news release
- Learn about energy regulation
- Get career information/apply for a job
- Find the right form
- View current solicitations
- View SCC expenses

News & Alerts

Welcome to the SCC Home Page

Stay informed about the Commission and its happenings by visiting our site often.

Read the latest news releases here. Peruse the web pages for each regulatory division by selecting the header tabs above. The "Quick Links" box gives you access to many of the most frequently used features of the web site.

We hope to help you soon!

News Releases

- SCC's Bureau of Insurance Reminds Virginians to Review Their Property Coverage Before a Hurricane or Other Disaster (08/28/2013)
- SCC Approves Virginia's First Prepaid Electric Service Offering; a Voluntary Program for Rappahannock

Commonwealth of Virginia

State Corporation Commission

Financial Services

- Financial Institutions
- Insurance
- Securities & Retail Franchising

Business Entities/UCC

- Office of the Clerk

Public Utility Regulation

- Communications
- Energy Regulation
- Public Service Taxation
- Utility Accounting & Finance
- Utility & Railroad Safety

Legal Support

- General Counsel
- Hearing Examiners
- Counsel to the Commission
- Office of the Clerk

Administration

- Commission Comptroller
- Human Resources
- Information Resources
- Information Security
- Information Technology
- Internal Audit

Case Information

Citizen_Quick_Links GO Industry_Quick_Links GO

Docket Search The SCC offers access to case information through its Docket Search feature, which provides access to information by case number, case name, case type, or participant name. Docket Search displays the SCC's Calendar of Cases, documents associated with cases, case participants and other information dating from April 2002.

Public Comments/Notices Commission orders often include public notification requirements. Such notices are made available here as a convenience to consumers. To submit comments or requests for hearing electronically, complete the form provided and submit your information.

Rules of Practice and Procedure The State Corporation Commission Rules of Practice and Procedure are applicable to the regulatory and adjudicatory proceedings of the State Corporation Commission.

Electronic Filing The Commission allows certain case documents to be filed electronically. Pre-authorization is required before participating.

Webcasting As a courtesy to and an educational tool for residents of the Commonwealth who might not otherwise be able to conveniently participate in Commission proceedings, the Commission broadcasts certain proceedings from its Richmond courtrooms using the Internet.

- The Commission
- Case Information
- News Releases
- Energy Regulation in Virginia
- Career Center
- Forms Index
- Procurement

State Corporation Commission
DOCKET SEARCH

HOME | SEARCH CASES | CASES ESTABLISHED | CALENDAR OF CASES

SCC Main Site

Recent Actions

Daily Filings

DCC Report

Help

Welcome to the SCC Case Docket Search

Case information is now available through Docket Search. Docket Search allows you to review the status of any case, public filings (by date or by company), the Commission's case calendar, and selected public documents associated with cases before the Commission. The Help Manual can assist you in using this site.

Please note that all documents on the web are "unofficial" and provided only for public convenience. "Official" copies of documents can be obtained from the Clerk's Office, Document Control Center.

The process of imaging documents for public view can take 12-48 hours depending on the volume of filings on a given day. For a daily log that lists all publicly available documents filed in the SCC's Document Control Center (DCC) for the previous 9 business days, please click on this link - **DCC Report**. Often, the SCC **news releases** on high profile cases. In those cases, the news release may include a link to the relevant document.

NOTE: Docket Search works best with Internet Explorer; results using other browsers may not be consistent. In addition to browser considerations, you must have a version of the Java Virtual Machine or Java Runtime Environment to open documents from the Docket Search System. See Help/FAQs for more information.

D I S C L A I M E R: The Information Presented Herein Is Current As Of October 10, 2013 08:00:15 AM

State Corporation Commission

DOCKET SEARCH

Enter Case Number: [ ] Enter Case Name: [ ] Search

The Case Numbers Are In Format AAA-YYYY-##### Where AAA = Initiating Division, YYYY = Year And ##### = A Number.

-OR-

Where Case Type Is One Of These.....

- Abbv. Annual Info. Filing
- Affiliate
- Alleged Code Violation
- Annual Informational Filing
- Assessment Correction

..AND / OR Participant Is One Of These.....

Enter Participant Name: [ ]

..AND / OR Case Established Date Is .....

Restrict To Cases Established Between These Dates? ☑

From			To		
Month	Day	Year	Month	Day	Year
1	1	2000	10	10	2013

Search Reset

Commonwealth of Virginia
State Corporation Commission

Division of Public Service Taxation

The Division of Public Service Taxation is responsible for assessing the property of public service corporations for local taxation, collecting various taxes and fees on the companies it assesses, and obtaining annual reports from certain types of public service companies.

Division Home
Division Contact
Laws | Opinions
Annual Reports
Taxes & Fees
FAQs
Wireless Companies
Forms

Property Assessments

The Division of Public Service Taxation (PST) is responsible for the assessment of all property of Public Service Corporations for local taxation. This includes electric, gas, telecommunications, and water companies. Our goal is to effectively and equitably assess all property and to accurately distribute the assessed values to each city, county, and town in which the property is located. The Public Service Taxation Division is also responsible for the assessment of the Rolling Stock of certain certificated motor vehicle carriers.

Annual Assessment Certification Order

Annual Reports

Annual reports are due, in most cases, by April 15 and include all real and personal property of public service companies. Motor Carriers must report rolling stock owned or operated in Virginia by March 1.

Taxes and Fees

The division also collects various taxes and fees on the companies it assesses. A complete description of the taxes and fees is available on this site.

Commonwealth of Virginia
State Corporation Commission

Division of Public Service Taxation

Contact

Office Hours: 8:15 a.m. to 5:00 p.m., Monday through Friday (See scheduled closings)

Mail: Division of Public Service Taxation
P.O. Box 1197
Richmond, Virginia 23218

Phone: (804) 371-9480

TDD: (804) 371-9206

Toll-free: (within Virginia) 1-800-552-7945

Fax: (804) 371-9797

E-mail: pstmail@scc.virginia.gov

Key Staff:

- Bobby Tucker, Director, 804-371-9172, bobby.tucker@scc.virginia.gov
- Todd Andrews, Prin. Utility Appraiser (Telecommunications), 804-371-9073, todd.andrews@scc.virginia.gov
- Kevin Davis, Utility Appraiser (Gas/Water, Rolling Stock), 804-371-9182, kevin.davis@scc.virginia.gov
- Dee Deskins, Prin. Utility Appraiser (Water/Gas), 804-371-9855, dee.deskins@scc.virginia.gov
- Jason Holloway, Prin. Utility Appraiser (Electric), 804-371-9835, jason.holloway@scc.virginia.gov
- Ron McKissick, Prin. Utility Appraiser (Appraisals), 804-371-9400, ron.mckissick@scc.virginia.gov
- Robbie Wright, Sr. Utility Appraiser (Telecommunications), 804-371-9670, robbie.wright@scc.virginia.gov

Physical Address: Division of Public Service Taxation **Get Directions**
Tyler Building, 4th floor
1300 E. Main St.
Richmond, Virginia 23219

Division Home
Division Contact
Laws | Opinions
Annual Reports
Taxes & Fees
FAQs
Wireless Companies
Forms

Please note: The SCC website will be unavailable Thursday, October 17, from 6-10 p.m. for system maintenance. We apologize for the inconvenience and appreciate your patience.

Division of Public Service Taxation

Annual Reports

The following types of public service companies must report annually, **on or before April 15**, to the State Corporation Commission all real and tangible personal property in Virginia as of January 1 preceding.

Pursuant to §58.1-2610 of the Code of Virginia , failure to file a timely annual report may result in penalties.

- Electric Light and Power Corporations and Electric Suppliers Annual Tax Report
- Gas and Pipeline Distribution Companies Annual Tax Report
- Water Companies Annual Tax Report

Pursuant to §58.1-2628 of the Code of Virginia , telecommunications companies must report annually, **on or before April 15**, all property, owned, operated or used in Virginia, except leased vehicles and real estate.

- Telephone and Telegraph Companies Annual Tax Report

In addition, supporting financial information should be included with the annual report so that the values reported can be verified.

Companies that are required to file an annual property report should notify this division of any real property transactions as they occur throughout the year (acquisitions, sales, leases, easements, etc.).

- Real Estate Transaction Form

Property is reported showing the city, county, town, or magisterial district wherein such property is located. Each locality is assigned a locality district code, which should be used in conjunction with the locality name. The PST Locality District Codes list is updated annually.

- PST Locality District Codes

Motor Vehicle Carriers must report annually, **on or before March 1**, all rolling stock owned or operated in Virginia.

- Motor Vehicle Carriers Rolling Stock Report

Division Home
Division Contact
Laws | Opinions
Annual Reports
Taxes & Fees
FAQs
Wireless Companies
Forms

Commonwealth of Virginia

State Corporation Commission

Division of Public Service Taxation

Taxes and Fees

The Public Service Taxation Division collects various taxes and fees on the companies it assesses. These include:

- **Special Regulatory Revenue Tax**
  - Telecommunications Companies
  - Water Companies
  - Railroads
  - Motor Vehicle Carriers
  - Virginia Pilots' Association
- **Electric Utility Consumption Tax**
- **Natural Gas Consumption Tax**
- **License (Gross Receipts) Tax on Water Companies**
- **Rolling Stock Tax on Motor Vehicle Carriers**
- **Payphone and Operator Service Providers Registration Fees**
- **Minimum Tax**
  - Minimum Tax on Telecommunications Companies
  - Minimum Tax on Electric Suppliers

Responsible for assessing the property of:

- 225 TELECOMMUNICATIONS COMPANIES
  - LEC, CLEC, IXC, Wireless
- 41 ELECTRIC COMPANIES
  - Incumbents, Cooperatives, Electric Suppliers
- 67 WATER COMPANIES
- 7 GAS COMPANIES
  - Distribution Companies (Transmission Companies Assessed by the Tax Dept.)
- 22 MOTOR CARRIER COMPANIES
  - DMV certificated regular route carriers

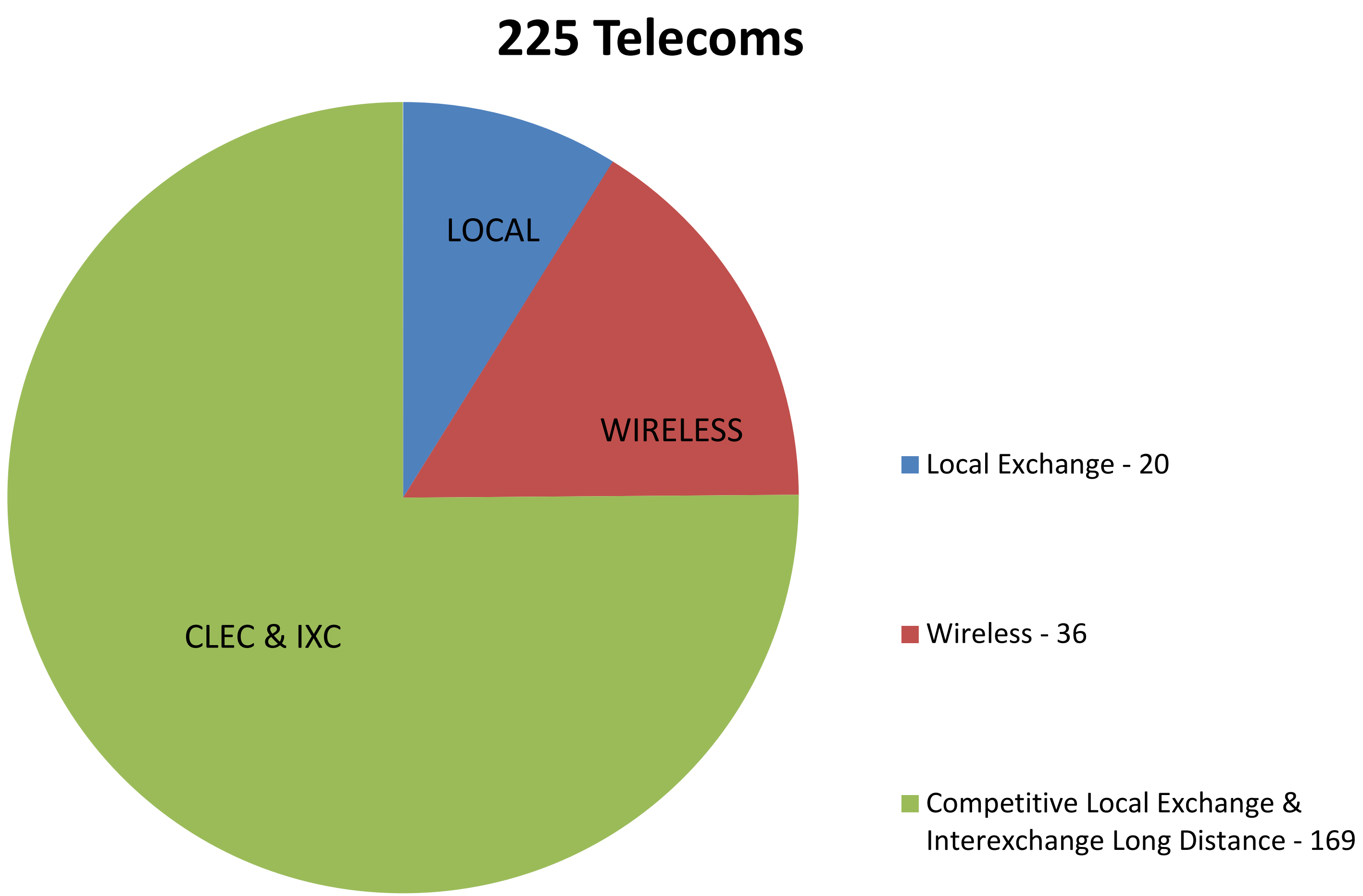
Annual Reports

- Annual reports are due by April 15th
- All property is reported at original cost
- Assessments are mailed out to the localities and the companies in early September
- 3 month deadline for filing for review & correction

Review & Correction Filings

- **Cases of Interest - PST Assessments**
  - Gordonsville Energy, L.P. (SCC Case No. PST-2002-0046)
    - 240 Megawatt Combined Cycle Plant-SCC Assessment $152 Million
    - Company's Expert Valued Plant At $54.4 million
    - Plant Sold During Appeal Process
    - Commission Ruling Upheld PST's Assessment
    - Appealed to Virginia Supreme Court
  - Hopewell Cogeneration Limited Partnership (Case No. PST-2003-00065)
    - 365 Megawatt Combined Cycle Plant-SCC Assessment $153 million
    - Company's Expert Valued Plant at $25 million
    - Commission Ruling Upheld PST's Assessment
  - Verizon Virginia Inc. & Verizon South Inc. (Case No. PST-2009-00033)
    - Property Involved (Poles, Conduit, Cable, C.O.E., Furniture & Computers)
    - SCC Assessment $4.1 Billion vs. Verizon's $2.3 Billion
    - Over 100 Localities Filed As Participants In The Case
    - Extensive Discovery Battles Between PST/Localities & Companies
    - August 3, 2011, Settlement Reached & Verizon Withdraws App.

Telecommunications Assessments



Which telecommunications companies fall under the SCC for central assessment?

The statutory definition as set out by VA Code (§ 58.1-2600):

Telephone company means a person holding a certificate of convenience and necessity granted by the State Corporation Commission authorizing telephone service; or a person authorized by the Federal Communications Commission to provide commercial mobile service as defined in § 332(d) (1) of the Communications Act of 1934, as amended, where such service includes cellular mobile radio communications services or broadband personal communications services; or a person holding a certificate issued pursuant to § 214 of the Communications Act of 1934, as amended, authorizing domestic telephone service and belonging to an affiliated group including a person holding a certificate of convenience and necessity granted by the State Corporation Commission authorizing telephone service. The term affiliated group has the meaning given in § 58.1-3700.1.

Basically, this includes the following types of companies:

- the landline incumbent local exchange, competitive local exchange, and long distance companies that hold a certificate to operate granted by the SCC's Communications Division (CPCN)
- the wireless companies that hold Cellular, PCS, or Advanced Wireless licenses through the FCC in a Virginia market
- resellers of local and long distance services that have an affiliate that holds a CPCN and have blanket 214 resale authority through the FCC

Business License Tax -
When is a telephone company considered a public service corporation?

Technically, only when it states that the company is set up as a public service corporation in their articles of incorporation.

Not all telecommunications companies are true public service corporations, we have LLC's and LP's that report to the SCC.

BUT, for purposes of Business License Tax on "telephone companies", all of the telecom companies that report to the SCC for assessment are considered "public service corporations" in the context of § 58.1-3731.

§ 58.1-3731. Certain public service corporations; rate limitation.

Every county, city or town is hereby authorized to impose a license tax, in addition to any tax levied under Chapter 26 (§ 58.1-2600 et seq.) of this title, on (i) telephone and telegraph companies; (ii) water companies; and (iii) heat, light and power companies (except electric suppliers, gas utilities and gas suppliers as defined in § 58.1-400.2 and pipeline distribution companies as defined in § 58.1-2600) **at a rate not to exceed one-half of one percent of the gross receipts** of such company accruing from sales to the ultimate consumer in such county, city or town. However, in the case of telephone companies, charges for long distance telephone calls shall not be included in gross receipts for purposes of license taxation.

Telecommunications Annual Report

- § 58.1-2628. Annual report –

  A. Each telegraph company and telephone company shall report annually, on April 15, to the Commission all real and tangible personal property of every description in the Commonwealth, owned, operated or used by it, except leased automobiles, leased trucks or leased real estate, as of January 1 preceding, showing particularly the county, city, town or magisterial district wherein such property is located.

The Statement of Gross Receipts in the Annual Report

Companies report all gross revenue generated for the previous calendar year. Including intrastate revenue as well as the proportionate part of interstate revenue attributable to Virginia.

2 components to the Gross Receipts Statement:

- Minimum Tax § 58.1-400.1

  Includes all intrastate revenue and the proportionate part of interstate revenue if the inclusion of interstate revenue results in gross receipts exceeding $5 million.

  The division sends Minimum Tax values to the VA Tax Department to be factored into the company's corporate income tax filing.

  The company is subject to the minimum tax if it's higher than what's imposed by the corporate income tax.

2 components to the Gross Receipts Statement:

- Special Regulatory Revenue Tax § 58.1-2660

  Includes only intrastate revenue, all interstate revenue is fully deductible on the Special Tax.

  Code caps the Special Tax rate at two-tenths of one percent (0.002) of gross receipts.

  This revenue goes to the Commission to fund the utility divisions.

2013 STATEMENT OF GROSS RECEIPTS SCC ID # ____________ ---15

Statement showing all Gross Receipts of the reporting Telecommunications Company in the Commonwealth of Virginia for the year ending **December 31, 2012**, subject to the Minimum Tax and to the Special Regulatory Revenue Tax pursuant to Title 58.1, Chapter 3, Article 10, and Chapter 26, Article 6, Code of Virginia. (All work papers and financial operating reports or forms should be filed to verify any revenue reported on this page.)

	CLASS OF RECEIPTS	GROSS RECEIPTS SUBJECT TO	
		MINIMUM TAX	SPECIAL REVENUE TAX
	Local Network Services Revenues		
5001	Basic Area Revenue		
5002	Optional Extended Area Revenue		
5003	Cellular Mobile Service Revenue		
5004	Other Mobile Service Revenue		
	Total Basic Local Service Revenue		
5010	Public Telephone Revenue		
5040	Local Private Line Revenue		
5050	Customer Premises Revenue		
5060	Other Local Exchange Revenue		
5069	Other Local Exchange Revenue Settlements		
	Total Local Network Services Revenues		
	Network Access Services Revenues		
5081	End User Revenue		
5082	Switched Access Revenue		
5083	Special Access Revenue		
5084	State Access Revenue		
	Total Network Access Revenue		
	Long Distance Network Services Revenues		
5100	Long Distance Message Revenue		
5111	Long Distance Inward-Only Revenue		
5112	Long Distance Outward-Only Revenue		
5110	Total Unidirectional Long Distance Revenue		
5121	Subvoice Grade Long Distance Private Network Revenue		
5122	Voice Program Grade Long Distance Private Network Revenue		
5123	Audio Program Grade Long Distance Private Network Revenue		
5124	Video Program Grade Long Distance Private Network Revenue		
5125	Digital Transmission Long Distance Private Network Revenue		
5126	Long Distance Private Network Switching Revenue		
5128	Other Long Distance Private Network Revenue		
5129	Other Long Distance Private Network Revenue Settlements		
5120	Total Long Distance Private Network Revenue		
5160	Other Long Distance Revenue		
5169	Other Long Distance Revenue Settlements		
	Total Long Distance Network Services Revenues		

	CLASS OF RECEIPTS (CONT'D)	GROSS RECEIPTS SUBJECT TO	
		MINIMUM TAX	SPECIAL REVENUE TAX
	Miscellaneous Revenues		
5230	Directory Revenue		
5240	Rent Revenue		
5250	Corporate Operations Revenue		
5261	Special Billing Arrangement Revenue		
5262	Customer Operations Revenue		
5263	Plant Operations Revenue		
5264	Other Incidental Regulated Revenue		
5269	Other Revenue Settlements		
	Total Miscellaneous Revenue		
5270	Carrier Billing and Collection Revenue		
5280	Nonregulated Operating Revenue		
	Internet Revenue		
	DSL Revenue		
	Misc. Income (Sales of Customer Provided Equipment - Gross)		
	Portability Surcharge Revenue		
	Total Miscellaneous Revenues		
	Total Gross Receipts		
	Deductions:		
	Revenue Received From Other "Telephone Companies" (as defined in § 58.1-2600):		
	Unbundled Network Facilities		
	Completion, Origination or Interconnection of Telephone Calls with Taxpayer's Network		
	Transport of Telephone Calls over Taxpayer's Network		
	Taxpayer's Telephone Services for Resale		
	Revenue Billed on behalf of a Telephone Company which is later paid to that Company		
	Roaming Outcollect Revenue (Cellular & PCS)		
	Total		
	E-911 Wireless Service (less commission)		
	Pay Telephone Revenue OTHER THAN LINE CHARGE (Special Tax Only)		
	Right of Way Use Fees		
	*Subscriber Line Charges / End User Common Line Charges		
	*Universal Service Charges		
	Interstate Revenue Long Distance		
	International Revenue		
	*Internet Revenue		
	*DSL Revenue (* considered an interstate revenue / charge)		
	Uncollectible Operating Revenues:		
	Amount actually written off		
	Less: collections of amounts previously written off		
	Net Uncollectible		
	Less: Interstate Uncollectible Revenues		
	Total: Deductible Uncollectible Revenues		
	Total Deductions		
	Total Taxable Receipts		

Annual Report

- the companies report original cost of all property "owned, operated, or used" as of the reporting date - January 1st
- our "field appraisers" value all land owned by PST assessed companies based on local land assessments during each locality's reappraisal
- field appraisers are also in the process of valuing all owned buildings over 2500 square feet that are included in our assessment
- outside plant (poles, conduit, wire lines - fiber & metallic cable) is compared to the previous year, locality codes are verified, and when needed, we request the company's G.I.S. shape files to obtain accurate mileage through the localities to verify and correct the distribution of outside plant costs
- inside plant (equipment locations) is compared to what was reported the previous year, look up each reporting location/address to verify and correct locality and district codes (using our appraisal system, online maps, G.I.S.)
- we receive breakdowns of cost by year by account to apply to our valuation tables to come up with the percent conditions applied to each class of property
- VA Code requires us to apply the local assessment ratios to our assessment - a study done by the Tax Dept. detailing the ratio of local real estate assessments to local sales (§ 58.1-2604)
- ASSESSED VALUE = ORIGINIAL COST REPORTED X PERCENT CONDITION X LOCAL RATIO

Telecommunications Annual Tax Report Schedules:

- Poles & Conduit
- Wire Lines (Fiber & Metallic Cable)
- Land, Buildings, Improvements, & Towers
- Antennas
- Central Office Equipment / Cell Site Equipment
- Station Equipment / Customer Premises Equipment
- Vehicles
- General Equipment (Furniture / Office Equipment, Computer Equipment / Servers / Printers)
- Materials & Supplies / Plant Under Construction
- Inventory For Sale

2013 Year Life Summary

- Poles – 20 Year Table
- Conduit – 25 Year Table
- Wire Lines (Fiber & Metallic) – 15 Year Table
- Antennas & Wireless Equip. – 7 Year Table
- Central Office Equip. & Station Equip. (landline) – 8 Year Table
- Furniture & Office Equip. – 10 Year Table
- Computer Equip. – 5 Year Table

Wireless Company Assessments

- receive the company’s raw data in excel, including the owned towers update
- “vlookup” in excel to identify all new sites to add to our database
- new tower sites are viewed by our field appraisers – pictures, latitude-longitude
- once our database is updated we populate the report ourselves
- helped us increase our accuracy in assessing wireless sites in the correct jurisdiction

Viewing new wireless sites

(how we become aware of new sites)

- new in tax report – goes on list to view
- "field found" by PST staff prior to filing
  - in conjunction with local general reassessments
  - matching up field found sites added to our system with new reported sites
- notification from local governments
  - building permits
- real estate transaction forms
- private tower company websites

Identifying Companies at the Cell Site

- placards
- power meter boxes
- FCC registration number
- type of base station equipment
  - wireless companies usually have the same setup at each site
- site plans at the tower site (sometimes found during construction)
- recorded leases

Wireless Companies Assessed by the SCC

- Appalachian Wireless
  - East Kentucky Network, LLC
- Aquinas Wireless, L.P.
- AT&T
  - AT&T Mobility Spectrum LLC
  - New Cingular Wireless PCS, LLC
- Barat Wireless, LP
- Carolina West Wireless, Inc.
- Carroll Wireless LP
- Cricket Communications
  - Cricket License Company, LLC
- NTELOS
  - NTELOS, Inc.
  - Richmond 20MHz LLC
  - Virginia PCS Alliance, L.C.
  - Virginia RSA 6 LLC
  - West Virginia PCS Alliance, L.C.
- Sprint-Nextel
  - APC PCS, LLC
  - Nextel WIP License Corp.
  - Nextel Communications of the Mid-Atlantic, Inc.
  - Sprintcom, Inc.
- T-Mobile
  - Cook Inlet GSM IV PCS Holdings, LLC
  - Cook Inlet/VS GSM VII PCS, LLC
  - SunCom Wireless License Co. LLC
  - T-Mobile License LLC d/b/a T-Mobile Northeast LLC
- US Cellular
  - USCOC of Virginia RSA #3, Inc.
- Verizon Wireless
  - Alltel Communications of Petersburg, Inc.
  - Alltel Communications LLC
  - Cellco Partnership
  - Danville Cellular Telephone Company, L.P.
  - Petersburg Cellular Partnership
  - RCTC Wholesale Corporation
  - Verizon Wireless Personal Communications LP
  - Verizon Wireless Telecom Inc.
  - Verizon Wireless (VAW) LLC
  - Virginia Wireless Tennessee Partnership
  - Virginia 10 RSA Limited Partnership
  - Virginia RSA 2 Limited Partnership
  - Virginia RSA 5 Limited Partnership
  - WWC License, LLC

Monopole

Self-Support Tower (SST)

Guyed

Wood Poles

Water Tower

Light Pole

Stealth Flagpole

Church Steeple

Stealth "Monopine"

AT&T (New Cingular) antenna

Ntelos antenna

Verizon Wireless rooftop antenna

Verizon Wireless shelter

AT&T shelter

Generator Backup

Generator Backup

Shelter AC

Sprint equipment

Ntelos equipment

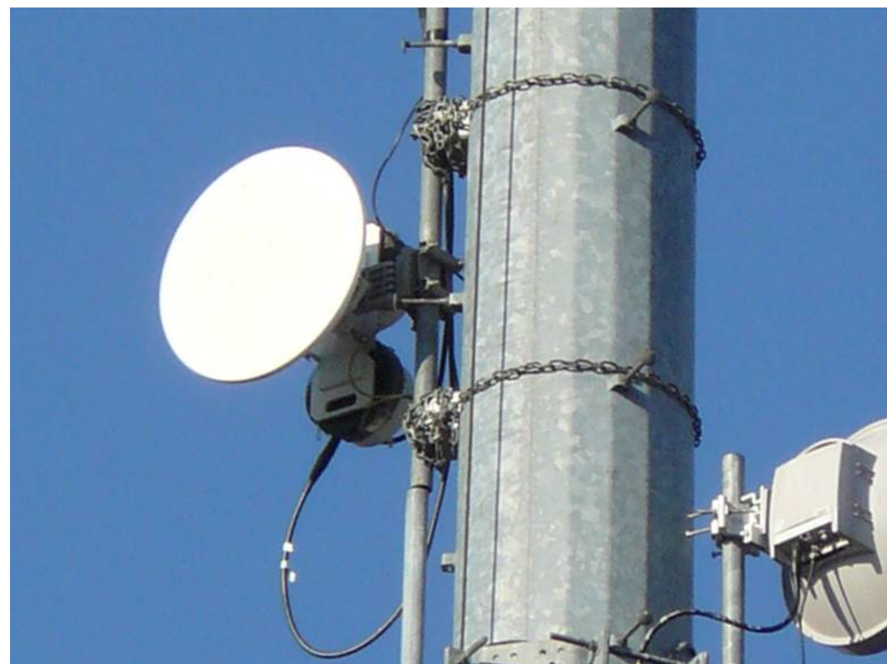
Ntelos equipment cabinet ID plate

Wireless Backhaul – TTM equipment (SCC assessed)

Telecom Transport Management helps to facilitate the wireless carriers migration from 3G to 4G

Connects cell sites to mobile switch centers

Provides broadband connectivity to help a wireless company provide faster data speed, streaming video, gaming, etc.



Typical Equipment Cost

- varies greatly by company, technology (3G / 4G LTE), location, & call volume going through the site
- Antenna costs
  - Range from $15,000 - $50,000
- Equipment costs
  - Range from $50,000 – $250,000

Tower Report

- lets the localities know which towers are being assessed by the SCC (“A”) and which are locally assessed
- lists equipment locations (“B”) as well, where a private tower company owns the structure (locally assessed tower)

STATE CORPORATION COMMISSION
Towers, Antennas and Equipment Report

HENRICO COUNTY (087)

001	3245 Basie Road	Map 768-748-3572	FCC# 1026628
B	Cellco Partnership		
B	New Cingular Wireless PCS, LLC		
B	Sprintcom, Inc.		
B	TTM Virginia, Inc.		
B	Virginia RSA 6 LLC		
002	2400 Old Hanover Road	Map 836-723-5577.002	FCC# 1044522
B	Nextel Communications of the Mid-Atlantic, Inc		
B	Sprintcom, Inc.		
003	600 E Laburnum Avenue	Map 796-740-2482.001	
A	Sprintcom, Inc.		
B	Cellco Partnership		
B	New Cingular Wireless PCS, LLC		
B	Nextel Communications of the Mid-Atlantic, Inc		
B	TTM Virginia, Inc.		
004	12491 Church Road	Map 733-756-7542.001	
A	Virginia RSA 6 LLC		
B	New Cingular Wireless PCS, LLC		
B	T-Mobile License, LLC		
B	TTM Virginia, Inc.		
005	1601 Crump Street	Map 799-728-0584	FCC# 1017162
A	RCTC Wholesale Corporation		
B	Cellco Partnership		
B	RCTC Wholesale Corporation		
006	1650 Darbytown Road	Map 807-710-5764.002	FCC# 1023269
B	Cellco Partnership		
007	1650 Darbytown Road	Map 807-710-5764	FCC# 1055805
A	Sprintcom, Inc.		
B	New Cingular Wireless PCS, LLC		
B	T-Mobile License, LLC		
B	TTM Virginia, Inc.		
B	Virginia RSA 6 LLC		
008	1720 Dumbarton Road	Map 785-744-4450.001	
A	Cellco Partnership		

“A” = SCC is assessing the tower (and equip. of the tower owner)

All “B’s” under an address = locally assessed tower – we are only assessing equip. at the site

A - Supporting Structure

B - Cellular and PCS Equipment

Telecommunications Industry trends:

- extremely competitive on wireless and the landline side
- demand driven by data speed, features, bundle pricing (landline phone, internet, TV)
- wireless market driven by smart phone demand (streaming video, games, etc.)
- each new generation of technology yields cheaper, faster, more efficient equipment (wireless & landline)
- landline phone business seeing continued loss of customers
  - as people drop their home phone service for wireless only or VOIP
- rollout of 4G wireless sites
- all / most antennas need to be replaced for 4G

Challenges facing telecom assessments

- purchase price adjustments to cost after an acquisition
- poor record keeping by the company
- inaccurate / incomplete addresses
- review and correction filings
- company fixed asset system upgrades

State Corporation Commission

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