

**2020
Annual Report
of
CABLE TELEVISION SYSTEMS**

County _____

System Name _____

Operator or MSO _____

Report prepared by

Name _____

Title _____

Address _____

Phone _____

Fax _____

E-Mail _____

Return to county assessor's office no later than March 15, 2020

CABLE TELEVISION ANNUAL PROPERTY REPORT

Complete and return the attached report listing all of your taxable real and personal property assets. If you do not report any assets, the county assessor will estimate the value of those assets using the best available information.

CABLE TELEVISION REPORT INSTRUCTIONS

1. Read the instructions for each schedule to determine the type of property to list. If you need extra space to report all information, make copies of each appropriate schedule's form and add it to this report or attach an additional list.
2. Complete each schedule of this report. Enter the word "NONE" where appropriate.
3. The owner, a duly authorized officer, or the property owner's designated employee must sign page 1 of this report.
4. Since different types of assets depreciate at different rates, please clearly identify property types and characteristics when providing asset descriptions.
5. Report the acquisition date and original cost of each asset plus freight, installations, engineering, overhead, renovations, rebuilds, overhauls, and all other costs to get the asset ready for its intended use. Do not deduct for depreciation. List the original cost of assets that have been totally depreciated for Internal Revenue Service purposes.
6. If you elect the qualified property exemption in lieu of investment tax credit, you must complete Schedule XVII on page 22.

If you have questions about completing this form or would like this form in an electronic format, please call our office at _____ (assessor's phone number).

Affirmation

I certify the information contained in this declaration is true, correct, and complete to the best of my knowledge, information, and belief.

SIGNATURE _____

TITLE _____ DATE _____

The property owner or a duly authorized representative of the property owner must sign this declaration.

**SECTION A
SYSTEM INFORMATION**

Headend locations _____

Municipalities served	Date acquired	Years remaining on current franchise
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

1. **Plant miles in county** _____
2. **Number of houses in franchise area** _____
3. **Number of houses actually passed** _____
4. **Average number of houses passed per mile** _____
5. **Year system originally went online** _____
6. **Current percent of saturation** _____
7. **Channel capacity of system** _____
8. **Number of channels actually used** _____
9. **Number of off-air signals available in franchise area** _____
10. **Is system addressable?** Yes____ No____
11. **Is system deregulated?** Yes____ No____

SECTION D COST INFORMATION

SUMMARY OF INVESTMENT IN PLANT AND EQUIPMENT

SCHEDULE I	Antennae, Satellite Receivers, Microwave Receivers	\$ _____
SCHEDULE II	Headend, Electric Processing Equipment	\$ _____
SCHEDULE III	Studio & Local Origination Equipment	\$ _____
SCHEDULE IV	Service & Test Equipment	\$ _____
SCHEDULE V	Distribution System	\$ _____
SCHEDULE VI	Converters	\$ _____
SCHEDULE VII	Towers	\$ _____
SCHEDULE VIII	Computers & Related Equipment	\$ _____
SCHEDULE IX	Office Furniture & Fixtures	\$ _____
SCHEDULE X	Supplies	\$ _____
SCHEDULE XI	Construction in Progress	\$ _____
SCHEDULE XII	Motor Vehicles Not Properly Registered	\$ _____
SCHEDULE XIII	Miscellaneous Assets	\$ _____
	Total Installed Costs	\$ _____
SCHEDULE XIV	Land	\$ _____
SCHEDULE XV	Buildings	\$ _____
	Total Realty	\$ _____
SCHEDULE XVI	Leased Property	\$ _____
SCHEDULE XVII	Qualified Investment Exemption in Lieu of Investment Tax Credit	\$ _____
SCHEDULE XVIII	Qualified Intangible Personal Property Exemption	\$ _____

SCHEDULE V DISTRIBUTION SYSTEM

Using the Tax Code Area Map(s), indicate the appropriate Tax Code Area(s) for each asset.

Tax Code Area Number	Above Ground Asset Description	Year Constructed	Original Cost ¹
		Total	\$
Tax Code Area Number	Underground Asset Description	Year Constructed	Original Cost ¹
		Total	\$

¹See instructions on page 1, item 5.

**SCHEDULE XVI
LEASED PROPERTY**

Description	Owner's Name and Address	Date of Lease	Length of Lease	Original Cost ¹	Monthly Lease/Rent Payment
Land					
Buildings & Structures					
Machinery & Equipment					
Miscellaneous					

¹See instructions on page 1, item 5.

SCHEDULE XVII
QUALIFIED PROPERTY EXEMPTION IN LIEU OF INVESTMENT TAX CREDIT

You may elect a property tax exemption in lieu of the investment tax credit for qualified property under Idaho Code § 63-3029B. For the qualifications for this property tax exemption, see Idaho Code § 63-3029B, Property Tax Administrative Rules 988 (IDAPA 35.01.03.988) and 989 (IDAPA 35.01.03.989), and Income Tax Administrative Rule 719 (IDAPA 35.01.01.719).

The information listed below must be consistent with the information listed on Idaho Form 49E, which you must attach to claim this exemption. The maximum value exempted for all qualified property purchased "used" in any one year is \$150,000. In the column labeled "New or Used," indicate the value for which you request the exemption for all property purchased "used". The maximum value exempted for qualified property purchased "new" is unlimited.

Reference Number	Asset Description	Year Manf	Date Placed in Service	New or Used	Original Cost ¹

¹See instructions on page 1, item 5.

Total value of property elected for qualified investment property tax exemption \$ _____

I affirm, to the best of my knowledge and belief, the above-named property has been elected on Form 49E and qualifies under Idaho Code § 63-3029B.

Signature _____

Title _____

Date _____

**SCHEDULE XVIII
QUALIFIED INTANGIBLE PERSONAL PROPERTY EXEMPTION**

The exemption for certain intangible personal property includes capital, stocks or shares, bonds, deposits or accounts, goodwill, customer lists, contracts and contract rights, patents, trademarks, custom computer programs, copyrights, trade secrets, franchises, licenses, and rights-of-way if these rights-of-way are possessory only and not accompanied by title. See Idaho Code § 63-602L and Property Tax Administrative Rule 615 (IDAPA 35.01.03.615).

To apply for this exemption on qualifying intangible personal property, list the property below. When the original cost of any item of personal property is a combined cost of tangible and intangible property, list the cost of the intangible property separately in the column labeled "Intangible Property Cost."

Tax Code Area Number	Asset Description	Year Acquired	Original Cost ¹	Intangible Property Cost
		Total	\$	\$

¹See instructions on page 1, item 5.

SECTION E
INCOME INFORMATION

List the current number of subscribers and the monthly rates for the following services

Basic Residential
Number of Subscribers _____ Rate per Subscriber _____

Commercial
Number of Subscribers _____ Rate per Subscriber _____

Other
Number of Subscribers _____ Rate per Subscriber _____

List total gross revenue during the past year from the following sources

Hookup fees	\$ _____
Additional hookups	\$ _____
Pay-per-view	\$ _____
Rentals, converters	\$ _____
Rentals, remotes	\$ _____
Other rentals	\$ _____
Advertising	\$ _____
Miscellaneous income	\$ _____

SECTION E
INCOME INFORMATION (continued)

Annualize the listed operating expenses. For example, if a two-year insurance premium is paid, report only half of the premium; report the remaining half the following year. Where "Miscellaneous Expenses" are listed, briefly describe the expense.

Franchise costs/fees	\$ _____
Uncollected/uncollectible accounts	\$ _____
Management salaries	\$ _____
Other salaries	\$ _____
Programming costs	\$ _____
Income taxes (to business only)	\$ _____
Property taxes	\$ _____
Depreciation	\$ _____
Insurance premiums	\$ _____
Pole rental	\$ _____
System maintenance	\$ _____
Reserves for replacement/upgrade	\$ _____
Advertising	\$ _____
Misc. (_____)	\$ _____
Misc. (_____)	\$ _____
Misc. (_____)	\$ _____
Total operating expenses	\$ _____

