



ROCKY MOUNTAIN
BELL
TELEPHONE
CO.

amazon



comcast

Google



LinkedIn



Microsoft



SnapChat



zoom



AT&T

LUMEN[®]



spok

T Mobile[™]

verizon[✓]

zayo[®]

Communications Personal Property Assessment by State

- Cost Approach for All (20 states)
- Cost Approach for All but Regulated Landline (5 states)
- Cost Approach for All but Regulated Landline & Cable (1 state)
- Cost Approach for All but Regulated Landline & Wireless (7 states)
- Cost Approach for Regulated Landline & Not Taxable for Others (3 states)
- Not Taxable (11 states)
- Three Approaches for All (4 states)

