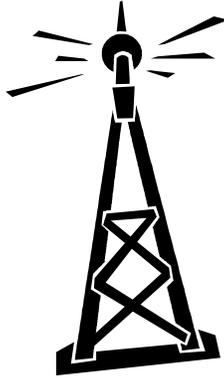


**State Tax Commission February 13, 2014 Tip**  
**Topic: Valuation of Communication Towers**



Dear STaCy,

Does the STC issue any guidance to assessors on how to value communication towers?

Thanks,  
C.L. Hightower

Dear Mr. Hightower:

Yes, the Commission does issue detailed information annually on what valuation process to use for Communication Towers as well as the multiplier tables for those towers. This information is contained in the annual Bulletin on Procedural Changes. For the 2014 year, that is Bulletin 14 of 2013 and the Communications Tower information begins on page two. Please review this information; we think that you will find it very helpful.

Sincerely,  
STaCy