Michigan Department of Treasury
3589 (Rev. 07-25)

Reset Form

2026 Cable Television and Utility Personal Property Report (as of 12-31-25)

This form is issued under the authority of PA 206 of 1893.

Property Owner Name	Doing Business As	
Mailing Address (Street, City, State, ZIP Code)	Property Location (Street, City, State, ZIP Code)	
Contact Name	Telephone Number	Parcel Number

PART 1: CABLE TELEVISION ASSETS — See page 3 for instructions.

TABLE G-1 ASSETS: Underground & Aerial Plant Equipment

Year	Original Cost	Multiplier	Assessor TCV Calculations
2025		.921	
2024		.774	
2023		.651	
2022		.548	
2021		.461	
2020		.387	
2019		.326	
2018		.274	
2017		.230	
2016		.194	
2015		.163	
2014		.137	
2013		.115	
2012		.097	
2011		.082	
2010		.069	
2009		.058	
2008		.050	
2007		.050	
2006		.050	
2005		.050	
2004		.050	
2003		.050	
2002		.050	
Prior		.050	
Total			

TABLE G-2 ASSETS: Fiber Optic Equipment

Year	Original Cost	Multiplier	Assessor TCV Calculations
2025		.921	
2024		.815	
2023		.730	
2022		.650	
2021		.570	
2020		.500	
2019		.440	
2018		.380	
2017		.320	
2016		.270	
2015		.230	
2014		.190	
2013		.160	
2012		.130	
2011		.110	
2010		.090	
2009		.080	
2008		.070	
2007		.070	
2006		.070	
2005		.070	
2004		.070	
2003		.070	
2002		.070	
Prior		.070	
Total			

TABLE G-3 ASSETS: Headend Equipment

Year	Original Cost	Multiplier	Assessor TCV Calculations
2025		.876	
2024		.673	
2023		.503	
2022		.362	
2021		.249	
2020		.165	
2019		.107	
2018		.084	
2017		.067	
2016		.056	
2015		.050	
2014		.050	
2013		.050	
Prior		.050	
Total			

TABLE G-4 ASSETS: Underground Distribution Electronics Equip.

Year	Original Cost	Multiplier	Assessor TCV Calculations
2025		.94	
2024		.84	
2023		.74	
2022		.66	
2021		.55	
2020		.37	
2019		.24	
2018		.18	
2017		.14	
2016		.10	
Prior		.10	
Total			

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TABLE G-5 ASSETS: Aerial Distribution Electronics Equip.

Year	Original Cost	Multiplier	Assessor TCV Calculations
2025		.94	
2024		.84	
2023		.74	
2022		.66	
2021		.55	
2020		.45	
2019		.34	
2018		.30	
2017		.25	
2016		.15	
2015		.15	
2014		.15	
2013		.15	
Prior		.15	
Total			

PART 2: UTILITY ASSETS — See page 3 for instructions.

TABLE H ASSETS: Gas Distribution

Year	Original Cost	Multiplier	Assessor TCV Calculations
2025		.93	
2024		.87	
2023		.81	
2022		.76	
2021		.71	
2020		.67	
2019		.63	
2018		.59	
2017		.55	
2016		.51	
2015		.47	
2014		.43	
2013		.39	
2012		.35	
2011		.32	
Prior		.32	
Total			

TABLE I ASSETS: Electric Transmission and Distribution

Year	Original Cost	Multiplier	Assessor TCV Calculations
2025		.96	
2024		.93	
2023		.90	
2022		.86	
2021		.82	
2020		.78	
2019		.74	
2018		.70	
2017		.67	
2016		.64	
2015		.61	
2014		.58	
2013		.55	
2012		.52	
2011		.50	
Prior		.50	
Total			

TABLE J ASSETS: Gas Transmission

Year	Original Cost	Multiplier	Assessor TCV Calculations
2025		.97	
2024		.91	
2023		.86	
2022		.81	
2021		.76	
2020		.71	
2019		.67	
2018		.63	
2017		.59	
2016		.56	
2015		.53	
2014		.51	
2013		.49	
2012		.47	
2011		.45	
Prior		.45	
Total			

TABLE K ASSETS: Fluid Pipeline

Year	Original Cost	Multiplier	Assessor TCV Calculations
2025		.99	
2024		1.00	
2023		1.01	
2022		1.02	
2021		1.03	
2020		1.04	
2019		1.05	
2018		1.06	
2017		1.08	
2016		1.10	
2015		1.12	
2014		1.14	
2013		1.16	
2012		1.18	
2011		1.20	
Prior		1.20	
Total			

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PART 3: TOTAL ACQUISITION COSTS OF PART 1 AND PART 2

Calculations to be completed by Property Owner

1. Total all original costs of Cable Television Assets reported in the Original Cost columns of tables G-1, G-2, G-3, G-4 and G-5. (If not reporting utility assets, the total cost on Line 1 is reported to Line 14a of Form L-4175.)	1.	
2. Total all original costs of Utility Assets (if any) reported in the Original Cost Columns of Tables H, I, J and K	2.	
3. Total Capitalized Cost of Utility Right-of-Way and Easement Acquisition (if any) in this jurisdiction, as shown on the property owner's financial accounting records	3.	
4. Add Line 1, Line 2 and Line 3, and carry to Form 632 (L-4175), Line 14a	4.	

Calculations to be completed by Assessor

5. Total costs of Cable Television Assets from the Assessor TCV Calculations Columns of Tables G-1, G-2, G-3, G-4 and G-5	5.	
6. Total costs of Utility Assets (if any) from the Assessor TCV Calculations Columns of Tables H, I, J and K	6.	
7. Total Capitalized Cost of Utility Right-of-Way and Easement Acquisition from Line 3	7.	
8. Add Line 5, Line 6 and Line 7, and carry to Form 632 (L-4175), line 14a	8.	

INSTRUCTIONS FOR CABLE TELEVISION AND UTILITY PERSONAL PROPERTY REPORT

For Part 1, report cable television microwave signal receiving and transmission equipment, and cable television transmission and distribution assets. For Part 2, report the transmission and distribution assets of fluid and natural gas pipelines and report the transmission and distribution assets of electric utilities.

Cable television converters should be reported in Section F of the 2026 Form 632 (L-4175), *Personal Property Statement*. Cable television local origination equipment should be reported in Section D on Form 632 (L-4175). Coaxial and/or fiber-optic wiring costs and associated infrastructure of audio and/or visual systems serving subscribers of one or more multiple unit dwellings or temporary habitations under common ownership, which do not use public rights-of-way, shall be reported in Section M of Form 632 (L-4175). Other types of assessable assets owned or possessed by the property owner should be reported on Form 632 (L-4175) in the appropriate Sections A-O.

All costs must be placed in the Original Cost Column of the appropriate table, adjacent to the appropriate Acquisition Year Column. The reported cost must reflect acquisition cost new as defined in the instructions to Form 632 (L-4175). If you have constructed an asset yourself, or have provided construction supervision, you must report the cost that would have been incurred if the asset had been acquired already constructed from a third party vendor. See STC Bulletin 8 of 2007.

The total acquisition costs of cable television assets from Part 1 must be added to the total capitalized acquisition costs of fluid and natural gas pipeline and electric transmission and distribution assets from Part 2.