Reset Form

Michigan Department of Treasury
4452 (Rev. 08-26)

2027 Cellular (Wireless) Site Equipment Personal Property Report

INSTRUCTIONS: Use this form to report all of the tangible personal property and site improvements owned and/or used by your business at the location indicated below. Part A includes equipment that supports the telecommunication function and that would otherwise be reported on Form 632 (L-4175). Part B includes cellular telecommunication antennas, transmitting and receiving equipment and electronic and optical switching and routing equipment. Part C includes the communication tower and site improvements you have installed or are using at the location indicated below. Each location must be reported on a separate copy of this form. **Do not report the costs of property or improvements on Form 632 (L-4175) that are reported on this form. You must, however, carry the Taxpayer Grand Total Cost to line 15 of the Summary and Certification Section on Form 632 (L-4175).** All costs must be placed in the first column of the appropriate table, adjacent to the appropriate acquisition year. The reported costs must reflect acquisition cost new as defined in Form 632 (L-4175). See the instructions to Form 632 (L-4175) and to STC Bulletins 8 of 2007 and 3 of 2000 for further guidance.

Business Name	Assessment Roll Parcel Code Number
Owner's Identification Number or Code for the Cellular Site	Name and Telephone Number of Person Who Can Arrange Access to Site
Property Location (Street or RR#, City or Township or nearest intersection of the cellular site)	

PART A: SUPPORT EQUIPMENT. (Complete Form 3966 for Part A Assets if you have "Move-Ins.")

SECTION A: Including Furniture and Fixtures			Assessor Calculations
2026		.91	
2025		.80	
2024		.69	
2023		.61	
2022		.53	
2021		.47	
2020		.42	
2019		.37	
2018		.33	
2017		.29	
2016		.27	
2015		.24	
2014		.22	
2013		.19	
2012		.12	
Prior		.12	
TOTALS	A1		A2

SECTION D: Including Office, Electronic, Video and Testing Equipment			Assessor Calculations
2026		.84	
2025		.64	
2024		.55	
2023		.49	
2022		.44	
2021		.41	
2020		.38	
2019		.35	
2018		.33	
2017		.31	
2016		.29	
2015		.28	
2014		.26	
2013		.25	
2012		.17	
Prior		.17	
TOTALS	D1		D2

SECTION B: Including Machinery and Equipment			Assessor Calculations
2026		.89	
2025		.76	
2024		.67	
2023		.60	
2022		.54	
2021		.49	
2020		.45	
2019		.42	
2018		.38	
2017		.36	
2016		.33	
2015		.31	
2014		.29	
2013		.28	
2012		.23	
Prior		.23	
TOTALS	B1		B2

SECTION F: Including Computer Equipment			Assessor Calculations
2026		.60	
2025		.44	
2024		.32	
2023		.24	
2022		.19	
2021		.15	
2020		.08	
Prior		.08	
TOTALS	F1		F2

TOTAL COST (for Part A)

Add cost totals from cost columns of Sections A, B, D and F

(A-1, B-1, D-1 and F-1)	(A-2, B-2, D-2 and F-2)
$	$

PART B: CELLULAR TELEPHONE ELECTRONIC AND OPTICAL SWITCHING AND ROUTING EQUIPMENT

You must complete the "Historic Cost New" column, and, if necessary, the "Move-Ins" column. See the instructions to Form 3966 to determine whether you have "Move-Ins" to report.

NOTE: Power equipment, including electrical bays and generators, should be reported in Section B. All electronic equipment including antennas (which are different than towers), signal transmission and reception equipment, filter and amplification electronics, voice activated radios, multiplexers, repeaters, switching equipment, cabling and conduits, and cable and wiring connections should be reported using this table.

Year	Historic Cost New		Assessor Calculations	Move-Ins	Year	Historic Cost New		Assessor Calculations	Move-Ins
2026		.77			2020		.08		
2025		.48			2019		.05		
2024		.35			2018		.04		
2023		.25			2017		.04		
2022		.20			Prior		.04		
2021		.14							
				TOTAL COST (for Part B)					

PART C: COMMUNICATION TOWER AND RELATED FACILITIES

Is the equipment reported in Part B above located on a communication tower? ☐ Yes ☐ No

If your answer to the previous question was "yes", do you own the tower? ☐ Yes ☐ No

If you are not the owner of the communication tower, provide the following information for the owner:

Name	Telephone Number
Contact Person	Address

Complete the following if you are the owner of the tower or have installed land improvements (including equipment and buildings):

Type of Tower (lattice, monopole or guyed)	Height of Tower (in feet)	Year Built	Did you hire a company to construct or supervise the construction of the tower for you?

Cost of Tower by Category of Cost (See instructions to Form 3594 for a list of the types of costs which must be included):

Soil borings and testing ..... _____
Site development ..... _____
Foundations (including installation) ..... _____
Tower (steel and equipment*) ..... _____
Tower (installation and erection) ..... _____
Fence and Building ..... _____
Administrative and overhead ..... _____
Other (please specify) ..... _____
TOTAL COST (for Part C) ..... _____

Were any unusual circumstances encountered in the construction of this tower which would cause the costs to be unusually high or low?

☐ Yes ☐ No

If you have capitalized costs for this site in a vintage year different than the year the tower was originally built, attach an itemization of costs by type and vintage year.

TAXPAYER: GRAND TOTAL COST
Add cost totals from Parts A, B and C. Carry the total to Line 15a of Form 632 (L-4175).

ASSESSOR: TRUE CASH VALUE GRAND TOTAL
Add True Cash Value Totals from Parts A and B. Carry the Total to line 15b of Form 632 (L-4175). Part C Costs relate to real property.

CERTIFICATION

The undersigned certifies that he/she is an owner, officer and/or duly authorized agent for the above named taxpayer and that the above report, with its supporting documents, provides a full and true statement of all tangible personal property owned or held by the taxpayer at the location listed above on December 31, 2026.

Signature of the Owner, Officer or Duly Authorized Agent