

THE LAST WORD

An Assessor's Perspective

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TFI CONFERENCE 2019
WARDLAW APPRAISAL GROUP, LC

My Favorite Cocktail

- THE LAST WORD

–INGREDIENTS

$\frac{3}{4}$ oz. Gin

$\frac{3}{4}$ oz. Maraschino Liqueur

$\frac{3}{4}$ oz. green Chartreuse

$\frac{3}{4}$ oz. Fresh lime juice

TYPE

Main

Sweet

Bitter

Acidic

MAIN INGREDIENT - TAXES

- PROPERTY TAXES PAY
- Schools - Police & Fire - Roads
- Etc, Etc, Etc
- WHO PAYS
- Homeowners
- Commercial Property Owners
- Utility & Industrial Property Owners

ASSESSOR'S JOB

- VALUATIONS THAT ARE UNIFORM WITHIN A CATEGORY OF TAXPAYERS AND ACROSS ALL CATEGORIES OF TAXPAYERS
- VALUATIONS THAT COMPLY WITH THE LAWS OF THE TAXING JURISDICTIONS
- COLLECT THE TAXES THAT SUPPORT THE GOVERNMENTAL FUNCTIONS

SWEET INGREDIENT – VALUATION AND NEGOTIATION

UNIT VALUATION ISSUES

FUTURE INCOME TO CAPITALIZE

USUAL EXPENSES

REBOOKED COST

MERGERS

EQUIP CATEGORIES BY COMPANY

Wireless 1	Wireless 2	Wireless 3	Wireless 4
Antennas	Antennas	Antenna Systems	4G Cell Site Computer Equip
LTE RF Equipment	Communications Equipment	Antenna Systems-4G	Antenna
Power Equipment	Computers-BTS	Computers and Equipment	Cell Site Computer Equip
Routers/ Data Equip	Leased Handsets	Digital PCS Equipment-3G	Cell Site Shelters
Shelters	Network Computers	Digital PCS Equipment-4G	Cellular Switching Computer Equipment
Towers	Power Equipment	Equipment Shelter and Cabinets	Excess Reserve
UMTS 3G COE- RF Equip	Switch Computers	Power Supply	Power Batteries
UMTS 3G COE- Switching	Switch Equipment	Power Supply- Battery	Towers
Microwave		Switch Equipment-2G	4G Cellular Switching Equip
		Tower and Related Hardware	

SWEET INGREDIENT – VALUATION AND NEGOTIATION

- **DEPRECIATED COST ISSUES**
- Correct RCN
- Rebooked Cost
- Correct Depreciation Schedule
- Category of Property

Electronic Spreadsheet Renditions Yes.

THE BITTER – CHANGES AFTER CERT

- DOUBLE ASSESSEMENTS
- LATE NOTIFICATION OF AN OWNERSHIP CHANGE
- LATE PROTESTS

THE ACID – PAY TAXES

- CORRECT ADDRESS & DEPARTMENT
- CORRECT AMOUNTS
- TIMELY PAYMENT

-START OVER AGAIN NEXT YEAR.

QUESTIONS?

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