7800 Crescent Executive Drive Charlotte, NC 28217



June 23, 2015

To: West Allis City Assessor: 23111

RE: Time Warner Cable Midwest, LLC ("TWC") - Exemption of Digital Cable Television Broadcast Equipment

Dear Assessor:

We are writing in light of the May 6, 2015 clarification guidance, attached, sent by the Wisconsin Department of Revenue to Municipal Assessors regarding the exemption of digital cable television equipment for cable television businesses under Sec. 70.111(25), Wis. Stats. and Sec. 66.0420(2)(zb), Wis. Stats. Explained below, TWC reported exempt digital equipment to your jurisdiction for the 2015 tax year and paid tax on exempt digital equipment to your jurisdiction for the 2014 tax year. We therefore request that the Assessor's Office (1) correct the 2015 assessed value of such exempt equipment and (2) refund the full amount of 2014 taxes paid in error, as required by Wisconsin law and outlined in the Department's May 6, 2015 guidance.

2015 Assessment - JEST Warchol

On March 1, 2015, TWC filed the 2015 business personal property tax returns on Wisconsin Form PA-016, which reported "qualifying digital equipment owned and used by a video service network that includes a cable system." As per Wisconsin law, TWC's digital cable television equipment filed on Schedules C-1, C-2, C-3, D, and E is exempt from taxation. Accordingly, please correct the 2015 assessment and/or take other appropriate actions to reduce the 2015 assessment, pursuant to Secs. 70.43, 70.47(6), or 70.73(1m), Wis. Stats., and the Department's May 6, 2015 guidance. If there has been a revision to the value filed with your municipality that accounts for the exempt digital equipment described in the Department's May 6, 2015 guidance, please disregard.

2014 Taxes Monick

In addition, we also ask that you review a correction of error under Sec. 70.43, Wis. Stats. for TWC's tax year 2014. Once corrected to reflect exempt digital equipment, as set forth in the Department's May 6, 2015 guidance, please forward the overpaid 2014 taxes to my attention, at Time Warner Cable, PO Box 7467, Charlotte, North Carolina 28241. The check for the overpaid tax amount should be made payable to "Time Warner Cable Midwest, LLC." To date, TWC has not filed a claim for recovery of unlawful 2014 property taxes under Sec. 74.35, Wis. Stats.

Please contact me at 704.731.3477 or beth.peterson@twcable.com, at your earliest convenience, to confirm receipt of this letter and the processing of the 2014 overpayment.

RECEIVEL

JUN 2 9 2015

WEST ALLIS CITY ASSESSOR



May 6, 2015

TO: Municipal Assessors

SUBJECT: Exemption of Digital Cable Television Equipment

Due to recent exemption requests by cable television businesses, the Wisconsin Department of Revenue (DOR) was asked to verify whether cable television equipment is still taxable or qualifies for exemption as digital equipment. Below is our guidance. **Note:** This is not the result of a new law or exemption.

Exemption requirements for digital cable equipment:

- Sec. 70.111(25), Wis. Stats. exempts digital broadcasting equipment owned and used by a radio station, television station, or video service network, as defined in sec. 66.0420(2)(zb), Wis. Stats.
- Sec. 66.0420(2)(zb), Wis. Stats. "Video service network" means wireline facilities, or any component thereof, located at least in part in the public right-of-way that deliver video service, without regard to delivery technology, including Internet protocol technology or any other technology. "Video service network" includes a cable system.

Exempt Equipment Includes:

- Service and Test Equipment, Antennae, Remote Location and Mobile Equipment (Schedule C of PA-016)
- # Fiber Optic Cable (Schedule C-1 of PA-016)
- Coaxial Cable (Schedule C-3 of PA-016)
- Head-end, Signal Processing and Program Origination Equipment (Schedule D of PA-016)
- Converter Boxes (Schedule E of PA-016)
- Computers continue to qualify as exempt under sec. 70.11(39), Wis. Stats. (Schedule G of PA-016)
- Metallic Cable and Poles, (Schedule C-2 of PA 016)

Taxable Equipment Includes:

- Towers (Schedule B of PA-016)
- Furniture, Fixtures, and Office Equipment (Schedule F of PA-016)
- Faxes, Copiers, Phone Systems, Equipment with embedded computerized equipment (Schedule H of PA-016)
- All Other Taxable Personal Property (Schedule IX and X of PA-016)

Note: Equipment is exempt if owned by a cable television company and has multiple uses (e.g., telecommunications). Equipment is taxable by DOR's <u>Manufacturing and Utility Bureau</u> if owned by a telecommunications company and has multiple uses (e.g., cable television).

Exemption Determinations - Review 2015 Cable Television Systems Annual Property Report

- 2015 Cable Television Systems Annual Property Report (PA-016) were due to assessors on March 2
 - Determine if the business reported qualifying digital equipment owned and used by a video service network that includes a cable system
 - Business owners may not have reported this property since personal property is self-reported
- If the business reported property that is exempt, recalculate the personal property assessment excluding the exempt equipment
- Send Notices of Personal Property Assessment as appropriate
- Send a doomage notice for taxable personal property if a business did not submit a PA-016 or a PA-003 (Statement of Personal Property) by March 2 or was not granted an extension
- Adjust reported taxable values to the level of assessment, and enter on the 2015 assessment roll
- If a 2015 PA-003 was submitted in lieu of a PA-016, request submittal of a PA-016 to identify taxable and exempt equipment

Applying changes to personal property assessment:

Prior to Board of Review (BOR):

- ullet If the assessed value of 2015 taxable personal property changes assessor should make a change if the roll is not signed, and conduct BOR
- If the roll is signed BOR must make a correction under sec. 70.47(6), Wis. Stats.
- If the assessed value of 2014 (see below) taxable personal property changes should postpone BOR and notify personal property owner of change, under sec. 70.43, Wis. Stats.

After Board of Review:

- If assessment reduction clerk, based on assessor advice and under sec. 70.73(1m), Wis. Stats., should correct the current 2015 assessment roll by entering the reduced assessment
- If assessment increase assessor should add the increased assessment to the 2016 roll under sec. 70.44, Wis. Stats., omitted property

2014 Corrections:

If you are aware of 2014 claims for recovery of unlawful tax under sec. 74.35, Wis. Stats., for exempt digital cable equipment, recommend approval to the municipality if both of these apply:

- Claim was filed according to the law
- · Equipment qualifies under the exemption
- If exempt property was assessed in 2014 and a claim was not filed, review potential corrections of error from the 2014 roll under sec. 70.43, Wis. Stats.
 - Enter corrections on the 2015 roll, using form PA-5/661, if the equipment qualifies under the exemption
 - Do not correct 2014 assessments under BOTH sections 74.35 and 70.43, Wis. Stats.
 - Municipal Clerk should file form PC 201, Request for Chargeback of Rescinded or Refunded Tax by October 1, 2015
- State law does not provide specific instruction for refunds beyond the prior year

Note: Sec. 70.109, Wis. Stats., provides for a presumption of taxability. The property owner has the burden to prove exemption.

If you have questions, contact the Equalization Bureau District Office in your area.

Thank you

2457183

CITY OF WEST ALLIS TREASURER'S OFFICE 7525 W GREENFIELD AVE WEST ALLIS WI 53214

STATE OF WISCONSIN 2014 PERSONAL PROPERTY TAX CITY OF WEST ALLIS MILWAUKEE COUNTY

Tax Key: 23111

Full Payment of:

\$47,373.15

Due on or Before:

January 31, 2015

Make Check Payable to: CITY OF WEST ALLIS

PROPERTY ADDRESS: 1511 S 108 ST



000448 23111

TIME WARNER CABLE OF SOUTHEAST TAX DEPT / ANDREA BROWN PO BOX 7467 **CHARLOTTE NC 28241**

DETACH AND RETURN TOP WITH PAYMENT

000002311100047373152

CITY OF WEST ALLIS			STATE OF WISCO	NSIN	201	4 PERSONAL PROP	ERTY TAX
Assessed Value Land	Assessed Value	0	Total Assessed Value \$1,744,100		Assmt. Ratio	Net Assessed Value (Does NOT reflect Lotte .027161937	
Est. Fair Mkt. Land \$0	Est. Fair Mkt.		Est. Fair Mkt. \$1,738,710		r in this box means id prior year taxes.	School taxes reduced by school levy tax credit 2851.14	
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IMPORTANT: correspondence to PARCEL NUMBER. See remore information.				K			
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2014 PERSONAL PROPERTY TAX RECEIPT CITY OF WEST ALLIS MILWAUKEE COUNTY

Parcel # 23111 Bill # 4159

TAX DEPT / ANDREA BROWN TIME WARNER CABLE OF SOUTHEASTERN WI LP PO BOX 7467 CHARLOTTE NC 28241

01/28/2015 012815 Receipt # 82 User ID: N/A

Total	Due			ü	,		,	\$47373.15
Total								\$47373.15
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(*) Excludes Interest & Penalty

City of West Allis Completed Personal Property Assessment Summary Cover Page

2014 Assessment Roll

23111 1511 S 108 St

Time Warner Cable Of Southeastern WI LP Tax Dept / Andrea Brown PO Box 7467 Charlotte, NC 28241

Machinery, tools and patterns Furniture, fixtures and office equipment	\$11,600
Other personal property	\$485,200
Total Assessed Value	\$1,744,100

#.23111

CABLE TELEVISION SYSTEMS ANNUAL PROPERTY REPORT Subject to Assessment January 1, 2014

Full Name of Company Time Warner Cable Midwest LLC		☐ TOWN ☐ VILLAGE of	West Allis	Municipal Code
If Subsidiary, Name of Parent Company		COUNTY of	Milwaukee	County Code
Headend Location: Street, City Municipalities Served by Headend		SCHOOL DISTRICT		School District Code
		ASSESSOR	West Allis City Assessor	
Agent or Company Representative t for information on Property Tax Matt		TELEPHONE	414-302-8230	manus (A. d. a. a. d. a.
Name Andrea Brown, Sr. Tax Accountant Address (Number and Street)	Telephone 704-206-2857	In accordance wi owned and used (d), Wis. Stats.,	by a cable television systen	digital broadcasting equipment n, as defined in s. 66.0419 (2)
PO Box 7467 City Charlotte	State Zip Code NC 28241	FOR ASS	SISTANCE IN COMPLE EASE CONTACT THE	ETING THIS FORM

Please read the individual instructions carefully before proceeding to fill out the schedules that apply to your property. Use additional sheets if reporting needs exceed this form.

Who Must File? Every person, firm, or corporation as defined in s. 70.35, Wis. Stats., receiving from the assessor a return of personal property must submit the return to the assessor on or before March 1. This return is confidential and is not available for public inspection.

Failure to File: If you fail to file, the assessor must estimate the value of your property using the best information available. In addition, you shall be denied any right of abatement by the board of review, under section 70.35(4). Wis. Statutes.

Per 70.36(1m) Any person, firm or corporation that fails to include information on property that is exempt under s. 70.11(39) and (39m) on the report under s. 70.35 shall forfeit \$10 for every \$100 of major fraction thereof that is not reported.

This form is to be used for your listing of real and personal property assets subject to property taxation as of January 1, 2014. In the event that you have a computer printout or other comparable report, such a report could be acceptable if it is complete and marked for identification of all asset groups (Schedules I through X). If you choose to submit a computer printout or other similar report, you must still complete and submit pages 1 and 2 of this report form. The completed forms or equivalent information must be returned to the assessor's office no later than March 1, 2014

PROPERTY REPORT INSTRUCTIONS

- Please read the instructions at the heading of each schedule to determine the type of property to be identified and listed. If the space allotted under any schedule is inadequate for reporting full information, make duplicate copies of this form or add additional statements.
- 2. Indicate acquisition dates and original cost, including installations, freight, engineering, overhead, etc. Also include the cost of renovating, rebuilding, overhauling, and all other costs which have been capitalized in addition to the original cost of the item. DO NOT DEDUCT FOR DEPRECIATION. The original cost of capital assets which have been totally depreciated for IRS purposes must also be included in the report if such assets are listed as capitalized assets on your accounting records and these assets are still in use.
- 3. For this return to be completed an answer must be given in each schedule. If the word "NONE" is appropriate, please so state.
- 4. This report must be signed by a duly authorized officer or designated employee of the property owner.

RETURN BY MARCH 1st TO THE ASSESSOR



West Allis City Assessor (Milwaukee) Attn: Charles Ruud 7525 W Greenfield Ave Milwaukee, WI 53214-4648

RECEIVED

(See Wisconsin Laws Above)

MAR 3 2014

SCHEDULE A - SUMMARY OF ALL PERSONAL PROPERTY

Schedule A is provided for the summation of all personal property subject to taxation from Schedules B through X. After the individual completes the information that applies to the property type in Schedules B-X, the results are carried forward to the appropriate line on Schedule A. The totaling of column 1 (Declared Value) becomes your declaration of personal property subject to taxation within this municipality.

	PROPERTY DESCRIPTION	DECLARI JANU			LEAVE BLANK FOR ASSESSOR	
	s (from Schedule B)	\$ 0.00	-	C.		
2. Service	e, Test, Remote, & Mobile Equipment (from Schedule C)	0.00				
Sch	edule C-1 – Fiber Optic Cables	481,821.49			1 12 20	
Sch	edule C-2 – Metallic Cable & Poles	0.00			14/12	
	edule C-3 – Coaxial Cable	1,250,081.51			1 .xt.	
3. Distribi	ution, Processing, & Origin. Equipment (from Schedule D)	0.00			11851134	
4. Subscr	iber Converters (from Schedule E)	23,915.34			110	
5. TOTAL	CATV Equipment (Lines 1 through 4 above)		\$	1,755,818.34		
6. Furnitu	re, Fixtures, & Office Equipment (from Schedule F)			11,586.85	11588	
& Com	nction Faxes, Postage Meters, Copiers & Telephone Systems, puterized Equip. (from Schedule H)			0.00		
9. All Oth	er Taxable Personal Property (from Schedules IX & X)		***************************************	0.00		
TOTAL DE	CLARED VALUE			1,767,405.19		
Exempt 7.	Computer Equipment & Software (from Schedule G)		\$	332.48	1324	
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SCHEDULES B THROUGH H - INSTRUCTIONS

Schedules B through H are provided for reporting towers and antennae; service, test, remote and mobile equipment; distribution, processing, and origination equipment; subscriber converters; furniture, fixtures, and office equipment; and all other taxable personal property. These schedules utilize the price index method of valuing assets. You are required to report the original fixed assets cost by year of acquisition. The costs for each year are multiplied by a conversion factor, which adjusts the costs for price changes and depreciation based on a 150% declining balance, to obtain current market values

The equipment in Schedule G is exempt under Section 70.11(39) and (39m). If the owner of the property fulfills the requirements under s. 70.35, mainframe computers, minicomputers, personal computers, networked personal computers, servers, terminals, monitors, disk drives, electronic peripheral equipment, tape drives, printers, basic operational programs, systems software, prewritten software, cash registers and single function fax machines are exempt.

NOTE: FIXED ASSETS EXPENSED FOR INCOME TAX PURPOSES – For Schedules B through H you must include those assets which may have been expensed for income tax purposes pursuant to Accelerated Cost Recovery provisions (via the Economic Tax Recovery Act of 1981), as well as those carried on your books in the asset accounts.

PROJECTS IN PROGRESS – If you have entered in a special asset account figures that represent money spent for projects in progress you must include these costs on the appropriate schedule. Personal property projects in progress are subject to property taxation in the same manner as real estate construction not fully completed as of January 1 of the current assessment year.

The procedure to complete these schedules is as follows:

- Column 2: List the original installed costs on the line indicating year asset was acquired, for those assets in your possession as of January 1 last year.
- 2. Column 3: List, by year asset acquired, any additions, deletions, or transfers (from one account to another) of assets that have occurred between January 1 last year and January 1 of this year. For example, transferring of machinery or equipment during the last year from another municipality indicated by this return would represent an addition and should be listed on the line indicating the year the asset was originally acquired.
- 3. Column 4: Line by line, add/subtract any transfers, additions or deletions listed in column 3 to/from the original installed costs in column 2. Column 4 summarizes the original cost of assets as of January 1 this year, reflecting changes occurring in the past year (column 3). Note: Assets purchased during last year will always appear as additions on the first line of column 3 and again on the first line of column 4.
- 4. Column 5: Column 5 provides composite conversion index factors based on the composite useful life of each group of assets at the date of acquisition. The pre-printed index factors are actually indexed depreciation factors which incorporate depreciation on a 150% declining balance basis and a price level adjustment which varies with the age of the asset. Use the appropriate useful life "Yr." column that corresponds to your reported assets. Lives are not to be assigned to each and every asset, but rather a composite life for each group of assets.
- Column 6: Multiply the total original installed costs in column 4 by the pre-printed conversion factors in column 5 to obtain the index net values for January 1 of this year requested in column 6.

SCHEDULE B - TOWERS

Include items reported on Schedule II. Include all fully depreciated assets still on hand. (25 year life)

1 YEAR ASSETS ACQUIRED	2 TOTAL ORIGINAL INSTALLED COST AS OF MQ训练5346	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (-) BETWEEN MQ	4 NET TOTAL ORIGINAL INSTALLED COST AS OF MQ2單 #5347 (Column 2 +/- Column 3)	5 CONVER- SION FACTORS 25 YR.	6 INDEXED NET VALUE ON HDQXDU\#./6347	7 LEAVE BLANK FOR ASSESSOR
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1989				.304		
PRIOR TO	And the second second second second			.297		***************************************
TOTALS		<u> </u>				

SCHEDULE C – SERVICE AND TEST EQUIPMENT, ANTENNAE, REMOTE LOCATION AND MOBILE EQUIPMENT

Include items reported on Schedules III and IV. Include all fully depreciated assets still on hand. (Eight year life)

1 YEAR ASSETS ACQUIRED	2 TOTAL ORIGINAL INSTALLED COST AS OF MQ 班 #5346	TRANSFERS, ADDITIONS (+) and/ or DELETIONS (-) BETWEEN MOD 排佈346 and MDQ 排佈347	4 NET TOTAL ORIGINAL INSTALLED COST AS OF MQ票 #347 (Column 2 +/- Column 3)	5 CONVER- SION FACTORS 8 YR.	6 INDEXED NET VALUE ON MDQXDU\推/fb347	7 LEAVE BLANK FOR ASSESSOR
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SCHEDULE C-1 - FIBER OPTIC CABLE

Report original costs. Include all work in progress (WIP) and all fully depreciated assets still on hand. (Seventeen year life)

1 YEAR ASSETS ACQUIRED	2 TOTAL ORIGINAL INSTALLED COST AS OF MQ 琳 振346	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (-) BETWEEN MO 班 括346 and MQ 單 格347	4 NET TOTAL ORIGINAL INSTALLED COST AS OF MQ 維持347 (Column 2 +/- Column 3)	5 CONVER- SION FACTORS 17 YR.	6 INDEXED NET VALUE ON MDQXDU\#/标347	7 LEAVE BLANK FOR ASSESSOR
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SCHEDULE C-2 - METALLIC CABLE AND POLES

Report original costs. Include all work in progress (WIP) and all fully depreciated assets still on hand. (Twelve year life)

1	2	3	4	5	6	7
YEAR ASSETS ACQUIRED	TOTAL ORIGINAL INSTALLED COST AS OF MQ III /III 346	TRANSFERS, ADDITIONS (+) and/ or DELETIONS (-) BETWEEN MQ 训 / K346 and MQ 训 / K347	NET TOTAL ORIGINAL INSTALLED COST AS OF MQ 地 作347 (Column 2 +/- Column 3)	CONVER- SION FACTORS	INDEXED NET VALUE ON MDQXDU\推/65347	LEAVE BLANK FOR ASSESSOR
2013			(Column 2 17- Column 5)	.938		
2012			PROPERTY OF THE PARTY OF THE PA	.828		
2011		The server of the server were resident and the server of t	Anna Carlor (1996) - Charles (1994) and Carlo (1994) Carl	.725	and decreased the AMP is the mattern as a sufficient for a construction of the analysis of the angle of the a	A CONTRACTOR OF THE STATE OF TH
2010	THE RESERVE THE PERSON NAMED AND ADDRESS OF THE PERSON NAMED ADDRESS OF THE PERSON NAMED AND ADDRESS OF THE PERSON NAMED AND A		\$10.1 comments with the contraction of the contraction and	.653	CONTRACTOR OF CASE OF STREET,	AND THE RESIDENCE OF THE PARTY
2009				.583		
2008				.524	MATERIAL PROPERTY AND AND THE CONTRACT AND ADDRESS AND	Med Visit Med (Med Charles Charles Control of Control o
2007				.472		
2006			A A A A A A A A A A A A A A A A A A A	.420	The state of the s	Paradit Alice Anna de Paradita a contra a que des Paradita de Cardina de Card
2005				.367		The state of the s
2004				.321		
2003				.282		
2002	was about the president designation of the			.248		
PRIOR TO 2002				.143		
TOTALS					A Company of the Comp	A CONTRACTOR OF THE CONTRACTOR
OTAL (ENT	ER HERE AND ON SC	HEDULE A)	The second secon		D. A. Carlotte and	5-1

SCHEDULE C-3 - COAXIAL CABLE

Report original costs. Include all work in progress (WIP) and all fully depreciated assets still on hand. (Ten year life)

1 YEAR ASSETS ACQUIRED	2 TOTAL ORIGINAL INSTALLED COST AS OF MQ班将346	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (-) BETWEEN MOQ 琳 #5346 and MOQ 琳 #5347	4 NET TOTAL ORIGINAL INSTALLED COST AS OF MQ 继 #5347 (Column 2 +/- Column 3)	5 CONVER- SION FACTORS	6 INDEXED NET VALUE ON MDQXDU\##5347	7 LEAVE BLANK FOR ASSESSOR
2013				.925		
2012				.794		
2011				.675		
2010				.591		
2009				.512		
2008	CE	E ATTACHED		.447		
2007	3E	E ATTACHED	and the second products of the second community of the second of the sec	.391		
2006				.339		
2005				.287		
2004				.244	and the state of t	
PRIOR TO 2004				.135		
TOTALS						
OTAL (ENT	ER HERE AND ON SCI	HEDULE A)			1,250,081.51	

SCHEDULE D – HEADEND, SIGNAL PROCESSING, AND PROGRAM ORIGINATION EQUIPMENT

Include items reported on Schedules V, VI, and VII. Include all fully depreciated assets still on hand. (Ten year life)

1 YEAR ASSETS ACQUIRED	2 TOTAL ORIGINAL INSTALLED COST AS OF MDQ 班 佈346	TRANSFERS, ADDITIONS (+) and/ or DELETIONS (-) BETWEEN MOQ 排佈346 and MOQ 排佈347	4 NET TOTAL ORIGINAL INSTALLED COST AS OF MQ2 #	5 CONVER- SION FACTORS	6 INDEXED NET VALUE ON MDQXDU\#/6347	7 LEAVE BLANK FOR ASSESSOR
2013				.925		
2012				.794		
2011			The second secon	.675	a de movembre estado de la selación del contrato en estado de la destada de la compansión de destada estado co	
2010				.591	**************************************	
2009				.512		
2008		The state of the s	The contract of the contract o	.447	and the second of the selection of the second of the secon	
2007				.391		
2006				.339	Annual Company of the	The second section is a second
2005				.287		
2004				.244		·
PRIOR TO 2004	TO THE PERSON AND THE CAME TO THE PERSON AND THE PE	The second secon	***************************************	.135	and the second transfer of the control of the second secon	der die Gebeurge vertrag verwert vertre der der der der der der der der der d
TOTALS		•		- 75.36.7		
OTAL (ENT	ER HERE AND ON SC	HEDULE A)	4	- Approximation of the contract of the contrac		

SCHEDULE E - SUBSCRIBER CONVERTERS

Report original costs. Include all fully depreciated assets still on hand. (Five year life)

1 YEAR ASSETS ACQUIRED	2 TOTAL ORIGINAL INSTALLED COST AS OF MDQ 琳 佈346	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (-) BETWEEN MQ 端/#5346 and MQ 端/#5347	4 NET TOTAL ORIGINAL INSTALLED COST AS OF MQ 維	5 CONVER- SION FACTORS 5 YR.	6 INDEXED NET VALUE ON MDQXDU\#./#5347	7 LEAVE BLANK FOR ASSESSOR
2013			and the second of the second of the second s	.850		n 1888 talan en se 1886 kan ken en sagar kenjangan 1881 ti op en en en en 1886 ar en en en en en en en en en e Le company
2012		OFF ATTACL		.601		
2011		SEE ATTACH	ED	.421		
2010				.304		St. 1 - 1
2009				.216		
PRIOR TO 2009				.119		
TOTALS	With the second		The second secon		The state of the second	***************************************
OTAL (ENT	ER HERE AND ON SO	CHEDULE A)		1	23,915.34	

SCHEDULE F - FURNITURE, FIXTURES, AND OFFICE EQUIPMENT

Report original costs. Include all fully depreciated assets still on hand. (Ten year life)

YEAR ASSETS ACQUIRED	2 TOTAL ORIGINAL INSTALLED COST AS OF MQ 地 作346	TRANSFERS, ADDITIONS (+) and/ or DELETIONS (-) BETWEEN 4DQ 堆 佈346 and 4DQ 堆 佈347	4 NET TOTAL ORIGINAL INSTALLED COST AS OF MQ連結347 (Column 2 +/- Column 3)	5 CONVER- SION FACTORS	6 INDEXED NET VALUE ON MDQXDU\#/#347	7 LEAVE BLANK FOR ASSESSOR
2013				.925		
2012				.794		
2011		The state of the s	and the second s	.675		
2010				.591		
2009				.512		
2008		SEE ATTACH	ED	,447	en e	Control of the Control of March Control of the Cont
2007		SEE ALIAUN	ED	.391	***************************************	
2006	The state of the s	Annual Control of the	The second section of the second section	.339		Commission of the Commission o
2005				.287		
2004				.244		
PRIOR TO 2004		and the second s		.135		
TOTALS	The second of the second	THE PERSON NAMED IN COLUMN TO SERVICE ASSESSMENT OF THE PERSON NAMED I	the second section of the second section is a second	1100		The second secon
OTAL (ENT	ER HERE AND ON SC	HEDULE A)			11,586.85	30000000000000000000000000000000000000

SCHEDULE G - EXEMPT COMPUTER EQUIPMENT & SOFTWARE

Do Not Report Custom Software. Report original costs. Include all fully depreciated assets still on hand. (Four year life)

YEAR ASSETS ACQUIRED	2 TOTAL ORIGINAL INSTALLED COST AS OF MQ單海346	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (-) BETWEEN MO21#/#5346 and MO21#/#5347	4 NET TOTAL ORIGINAL INSTALLED COST AS OF MO3維持347 (Column 2 +/- Column 3)	5 CONVER- SION FACTORS 4 YR.	6 INDEXED NET VALUE ON MDQXDU\推/的347	7 LEAVE BLANK FOR ASSESSOR
2013				.813		***************************************
2012				.513		**************************************
2011			and the form the control of the first transformation and the second of the control of the contro	.320		CONTRACTOR CONTRACTOR DESCRIPTION OF THE PROPERTY OF THE PROPE
2010				.206		
2009		SEE ATTACH	ED	.131		
2008				.082		
2007				.051		
PRIOR TO 2007				.032		
TOTALS						
OTAL (ENTI	ER HERE AND ON S	CHEDULE A)			332.48	

SCHEDULE H – MULTIFUNCTION FAXES, POSTAGE METERS, COPIERS, TELEPHONE SYSTEMS, & COMPUTERIZED EQUIPMENT

Report original costs. Include all fully depreciated assets still on hand. Report all multifunction fax machines, postage meters, copiers, telephone systems (PBXs) and equipment with embedded computerized components on Schedule H. (Six year life)

1 YEAR ASSETS ACQUIRED	2 TOTAL ORIGINAL INSTALLED COST AS OF JMQ 排布346	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (-) BETWEEN JMQ	4 NET TOTAL ORIGINAL INSTALLED COST AS OF JMQ # #5347 (Column 2 +/- Column 3)	5 CONVER- SION FACTORS 6 YR.	6 INDEXED NET VALUE ON JMQXDU\推/fb347	7 LEAVE BLANK FOR ASSESSOR
2013				.875	The same of the sa	AND THE PROPERTY OF THE PROPER
2012			Be follow his del more control has been a secondarian and a second	.663	Marie (1970) and Charles (* 19 - 19 has been been been been an open been been been been been been been b	News or entire Notice above properties on a constraint of the cons
2011		The second secon	William Committee of the Committee of th	.497		
2010	Secretary and Control of the Control	the first regular annual to the first regular regular to	The second of the second of the State of the	.384	THE CONTRACT OF THE CONTRACT OF THE SERVICE OF THE CONTRACT OF	
2009	The second secon		The state of the s	.294	and the second s	
2008						
PRIOR TO	***************************************			.227		
2008				.123	2000	
TOTALS						
OTAL (ENT	ER HERE AND ON SO	HEDULE A)				

The following schedules are provided for a detailed listing of your taxable assets. If this is the first time you have filed this report you must list all taxable assets. If you previously filed these schedules, you need only show additions and/or deletions from your previously filed report.

SCHEDULE I - INVESTMENT IN IMPROVEMENTS

Buildings, include fixed structures except those otherwise classified herein; together with standard built-in equipment, i.e., wiring, fixtures, plumbing, sprinkling systems, elevators, etc. Also include mobile offices on this schedule. Include the cost of renovating, remodeling and all other costs which have been capitalized in addition to the original cost of the building.

ASSET DESCRIPTION	YEAR PURCHASED	ORIGINAL COST
		entricio con membro e con el la representamente por contra de ser biento con el como escono e como
		And the state of t
	The state of the s	The state of the s
		tite et et en
	TOTAL	\$

SCHEDULE II - TOWERS AND ANTENNAE

This includes the cost of all towers, antennae, and earth stations. This also includes the attachments and equipment that are an integral part of the towers, etc. Include all fully depreciated equipment still on hand.

ASSET DESCRIPTION	YEAR PURCHASED	ORIGINAL COST
	-	
	-	
		\$500,000 0000000000000000000000000000000
TOTAL (Enter here and on S	Schedule B)	\$

SCHEDULE III - SERVICE AND TEST EQUIPMENT

This includes all service and test equipment used either in the field or at the headend. Include all fully depreciated assets still on hand.

ASSET DESCRIPTION	YEAR PURCHASED	ORIGINAL COST
The second secon	and the second control of the second	
The state of the s		anamandari pandarip dan eta errengan eta errengan persena (errangen eta errengan eta errangen eta errangen eta
		that can thought in the color of the continue
TOTAL (Enter here and on S	Schedule C)	\$

SCHEDULE IV - REMOTE LOCATION AND MOBILE EQUIPMENT

This includes all equipment used to broadcast programs which requires the equipment to be moved to non-permanent locations in order to broadcast. This would include ALL EQUIPMENT LOCATED IN MOBILE VANS OR TRUCKS. Include all fully depreciated items still on hand.

ASSET DESCRIPTION	YEAR PURCHASED	ORIGINAL COST
the server exert the second of the segment of the second of		
And the second s	1	
		the company of the contract of
	1	

	A distributed to the control of the	all and the second of the seco
	-	
TOTAL (Enter here and on	Schedule C)	\$

SCHEDULE V - TRUNK AND DISTRIBUTION SYSTEM

This includes all equipment used to distribute the signal. This includes all cable, owned poles, amplifiers, and power supplies used to distribute the signal. Include all fully depreciated assets still on hand.

ASSET DESCRIPTION	YEAR PURCHASED	ORIGINAL COST
		Average accesses to a commencer of
one is the control of		
		The state of the s
	v-22-10-10-10-10-10-10-10-10-10-10-10-10-10-	***************************************
THE RESERVE OF THE PROPERTY OF	ent of the manufacture of the latest was a few country or the substitution of the section of the property of the	Production (Sec. 4) in Section (Section
	M. C.	
		and the second s

and the state of t		
TOTAL (Enter here	and on Schedule D)	\$

SCHEDULE VI - SIGNAL PROCESSING EQUIPMENT

This includes all equipment used to receive the signal from an antenna or other source and process it so that it may be distributed through the cable system. Include all fully depreciated assets still on hand.

ASSET DESCRIPTION	YEAR PURCHASED	ORIGINAL COST
The state of the s		
the state of the s		V M. 11-1100000 - 11-1100
And the state of t	enth Wart consents (and the control of th
		and the form of the second
		ere, the selection of t
	***************************************	e 1940 i Colonia i i i i i i i i i i i i i i i i i i
the state of the second		

		9977 (1857) - 1 4 4 5 4 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
THE PROPERTY OF THE PROPERTY O		No difference expression of the process and control
		The state of the s
TOTAL (Enter here and on S	Schedule D	¢

SCHEDULE VII - PROGRAM ORIGINATION EQUIPMENT

This includes all equipment used to broadcast a program from a permanent site such as a studio. Include all fully depreciated assets still on hand.

ASSET DESCRIPTION	YEAR PURCHASED	ORIGINAL COST
- PRIS - CT 9 is likely autocolomological distance to the control of the control		
	The same and the s	Project Court Cour
	l	
		and the second s
TOTAL (Enter here and on 3	Schedule D)	\$

SCHEDULE VIII - CONSTRUCTION WORK IN PROGRESS

The cost of incomplete construction of buildings, improvements and equipment. Once construction of specific assets is completed to the point of use, the associated costs should be transferred to the appropriate fixed asset account.

ASSET DESCRIPTION	YEAR PURCHASED	ORIGINAL COST
		es consistence e e e e e e e e e e e e e e e e e e
And the state of t		MANUSCRAGOTO CONTROL IN TERMINASCRIPTORIOS —
		a respondente commence e su describir o como describir de describir de describir de servicio e com o consegui
		Mach a construction of the control o
		entroper a contrata de la contrata del contrata de la contrata del contrata de la contrata del la contrata de la contrata del la contrata de
		Processor of the Autoritation of the Control of the
The companies of the second control of the s		and the transmission of the control

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	yerror	
to and the second state of the second	mente. Talia est Macio Militario Monte cui cultura cui cultura cui cultura cui cultura cui cui cui cui cui cui	enterior and the second of the

Ref. of the control o	The course desired problem and Abdress at the course of the course	
TOTAL (Enter here and on appropriate Fixed Asset	Schodula)	\$

SCHEDULE IX - OTHER FIXED ASSETS

The cost of all fixed assets utilized for the operation of the cable system and not included in any other fixed asset schedule. This would include such items as leasehold improvements.

ASSET DESCRIPTION	YEAR PURCHASED	ORIGINAL COST
	***************************************	**************************************
The contract of the contract o		
TOTAL (Enter here and on S	chedule A, Line 9)	\$

SCHEDULE Y - ANALYSIS OF ASSET ACCOUNTS

Report original costs. Include all fully depreciated assets still on hand. Report all assets associated with this headend; use column 6 to subtract assets located in other municipalities.

1 TYPE OF PROPERTY	2 BALANCE JAN. 1, 2013	3 ADDITIONS FROM 1-1-13 to 1-1-14	DELETIONS FROM 1-1-13 to 1-1-14	5 BALANCE JAN. 1, 2014	6 ASSETS IN OTHER MUNIC.	7 ASSETS IN THIS MUNIC.
Land			***************************************	***************************************		***************************************
Improvements						
Towers & Antennae						THE STATE OF THE S
Service & Test Equip.	The second secon				and the second s	
Remote & Mobile Equip.						
Distribution System			***************************************		***************************************	***************************************
Signal Proces. Equip.					***************************************	
Program Orig. Equip.	State (1906) (1906) (1906) (1906) (1906) (1906) (1906) (1906) (1906) (1906) (1906) (1906) (1906) (1906) (1906)	3 MANUAL TO THE TOTAL THE TAXABLE PROPERTY OF TAXA			POLY Street Committee Comm	and the second s
Subscriber Converters						
Furn., Fixt., & Off. Equip.		The second of the control of the second of t	ende (CCC Constitution) in the contraction of the c	A CONTRACTOR OF THE PROPERTY O	CONTRACTOR	a construir de la commencia de la composition de la composition de la composition de la composition de la comp
Construction in Progress						
On-the-road Vehicles				the state of the s	***************************************	
***************************************			The second secon		***************************************	menter per personal de la forma persona de la companya del companya de la companya de la companya del companya de la companya del la companya del la companya de la companya del la companya de la compan
with the transfer of the second secon	CONTROL OF STATE OF S		Andreas (1995) is the second of the contract annual contract of the	The state of the s	Tarthyr Nagaragus ann a sann tart a thair agus agus agus agus agus agus agus agus	AND AND THE PARTY AND ADDRESS OF THE PARTY O

	ele en el construitable con la clara de construita de la clara de la clara de la construita de la construita d					COMMONICA COLOR COMPOSITION COLOR CO
and the factor of the factor o	TOTAL TO THE SECOND PROPERTY OF THE SECOND PR				A THE ACT OF SAME SHARE SHOWING THE SAME OF SAME SHARE SHOWING THE SAME SHARE SHARE SHOWING THE SAME SHARE S	
			•			
		1				

SCHEDULE X - PERSONAL PROPERTY NOT OWNED BY YOU

If account is also reported in another schedule, please indicate which one.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
NAME OF OWNER (LESSOR) ADDRESS OF OWNER	TYPE OF EQUIPMENT, BRAND NAME, MODEL NO. & SERIAL NO. OF EQUIPMENT	QUAN- TITY	INCEPTION DATE AND LENGTH OF LEASE	GROSS ANNUAL RENT	DECLARED VALUE JANUARY 1	ASSESS- ABLE TO LESSEE	ABLE TO	LEAVE BLANK
				790 / 200 /				200 Section 100 100 100 100 100 100 100 100 100 10
			THE THE PARTY OF THE PARTY WHEN THE WATER					
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					The same of the sa		AND THE STREET AND THE STREET	***************************************
				не такон што форму до се на него до форму до до на него до форму до до него него до форму до до него него до п		And the second property of the second propert		
			The same of the control of the same of the	***************************************			***************************************	
							***************************************	**************************************
					1		0.0000000000000000000000000000000000000	
	and the second s	ALL HONGARDS		No. of the control of			AND ALCOHOLOGY CONTRACTOR OF THE PARTY OF TH	One to the second
					S - 1 - max minute of words - 1 and		er a namen	410
					Q			
	A STATE OF THE STA			······································				· jameiden militare d'anne aix

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Time Warner Cable - Property Tax Time Warner Cable Midwest LLC Estimate Value Summary with Vintage 2014 Tax Year

Wisconsin Wi-West Allis City Assessor - 23111

Exempt Computer Equipment and Software ?			3000	Callell Value	
	ıre (
	2013	80.84	0.8130	65.72	65.72
	2012	136.84	0.5130	70.20	70.20
	2011	154.43	0.3270	50.50	50.50
	2010	106.06	0.2040	21.64	21.64
	2009	156.47	0.1280	20.03	20.03
	2008	535.69	0.0800	42.85	42.85
	2007	221.11	0.0500	11.05	11.05
	2006	268.07	0.0310	8.31	8.31
	2005	136.33	0.0310	4.22	4.22
	2004	195.45	0.0310	90.9	90.9
	2003	191.66	0.0310	5.95	5.95
	2002	213.28	0.0310	6.61	6.61
	2001	190.38	0.0310	5.91	יטי
	2000	99.11	0.0310	3.07	3.07
	1999	160.19	0.0310	4.97	4.97
	1998	165.43	0.0310	5.13	5.13
	1997	4.34	0.0310	0.13	0.13
	1996	0.34	0.0310	0.01	0.01
	1995	1.34	0.0310	0.04	
	1993	2.62	0.0310	0.08	0.08
Total Exempt Computer Equipment and Software Sch	Software Sch	3,019.98		332.48	332.48
Sch C-1 Fiber Cable					
<u></u>	2013	45,669.53	0.9560	43,660.07	43,660.07
	2012	47,910.86	0.8810	42,209.48	42,209.48
	2011	46,932.21	0.8190	38,437.45	38,437.45
	2010	49,710.74	0.7470	37,133.92	37,133.92
	2009	29,236.28	0.6810	19,909.90	19,909.90
	2008	25,674.40	0.6440	16,534.31	16,534.31
	2007	30,533.79	0.5930	18,106.55	18,106.55
	2006	32,398.27	0.5610	18,175.42	18,175.42

02/20/2014 at 1:29 pm

Time Warner Cable - Property Tax Time Warner Cable Midwest LLC Estimate Value Summary with Vintage 2014 Tax Year

Wisconsin

WI-West Allis City Assessor - 23111

Property Tax Type Rollup	Vintage	Reported Cost	Percent Good	Current Value	Rendered Value
Sch C-1 Fiber Cable					
	2005	36,459.50	0.5210	18,995.40	18,995.40
	2004	30,230.61	0.4870	14,722.31	14,722.31
	2003	36,900.88	0.4450	16,420.89	16,420.89
	2002	35,272.58	0.4050	14,285.40	14,285.40
	2001	78,802.76	0.3690	29,078.22	29,078.22
	2000	132,508.24	0.3400	45,052.81	45,052.81
	1999	110,152.65	0.3090	34,037.17	34,037.17
	1998	120,480.58	0.2820	33,975.52	33,975.52
	1997	99,068.05	0.2590	25,658.62	25,658.62
	1996	24,654.97	0.1780	4,388.58	4,388.58
	1995	12,329.63	0.1780	2,194.67	2,194.67
	1994	15,811.08	0.1780	2,814.38	2,814.38
	1993	6,827.41	0.1780	1,215.28	1,215.28
	1992	1,730.79	0.1780	308.08	308.08
	1991	3,598.35	0.1780	640.51	640.51
	1990	6,884.04	0.1780	1,225.36	1,225.36
	1989	680.02	0.1780	121.04	121.04
	1988	14,158.12	0.1780	2,520.15	2,520.15
Total Sch C-1 Fiber Cable: Sch C-3 Coaxial Cable		1,074,616.34	Ā	481,821.49	485,186 481,827.49
)	N/A	2,775.21	1.0000	2,775.21	2,775.21
	2013	198,693.92	0.9250	183,791.89	183,791.89
	2012	205,898.13	0.7940	163,483.12	163,483.12
	2011	197,571.51	0.6880	135,929.20	135,929.20
	2010	208,693.93	0.5850	122,085.94	122,085.94
	2009	122,922.25	0.4970	61,092.33	61,092.33
	2008	113,214.99	0.4390	49,701.41	49,701.41
	2007	136,546.19	0.3770	51,477.92	51,477.92
	2006	146,122.29	0.3330	48,658.72	48,658.72
	2005	161,387.14	0.2870	46,318.11	46,318.11

Time Warner Cable - Property Tax Time Warner Cable Midwest LLC Estimate Value Summary with Vintage 2014 Tax Year

> Wisconsin Wi-West Allis City Assessor - 23111

Property Tax Type Rollup	Vintage	Reported Cost	Percent Good	Current Value	Rendered Value
Sch C-3 Coaxial Cable					
	2004	136,733.61	0.2500	34,183.41	34,183.41
	2003	139,796.69	0.1370	19,152.16	19,152.16
	2002	128,713.57	0.1370	17,633.75	17,633.75
	2001	287,560.08	0.1370	39,395.73	39,395.73
	2000	483,537.35	0.1370	66,244.63	66,244.63
	1999	401,959.33	0.1370	55,068.43	55,068.43
	1998	439,647.08	0.1370	60,231.65	60,231.65
	1997	361,510.31	0.1370	49,526.90	49,526.90
	1996	89,968.72	0.1370	12,325.71	12,325.71
	1995	44,992.17	0.1370	6,163.93	6,163.93
	1994	57,696.42	0.1370	7,904.42	7,904.42
	1993	24,913.99	0.1370	3,413.22	3,413.22
	1992	6,315.86	0.1370	865.28	865.28
	1991	13,130.77	0.1370	1,798.91	1,798.91
	1990	25,120.63	0.1370	3,441.52	3,441.52
	1989	2,481.49	0.1370	339.96	339.96
	1988	51,664.58	0.1370	7,078.05	7,078.05
Total Sch C-3 Coaxial Cable: Sch E- Subscriber Converters		4,189,568.21		1,250,081.51 1247 357	1,250,081.51
Ĺ	2013	9,558.27	0.8500	8,124.53	8.124.53
	2012	9,509.48	0.6010	5,715.19	5,715.19
	2011	13,892.68	0.4300	5,973.85	5,973.85
	2010	9,643.80	0.3010	2,902.79	2,902.79
	2009	5,709.38	0.2100	1,198.98	1,198.98
Total Sch E- Subscriber Converters: Sch F- Furniture and Fixtures		48,313.61		23,915.34	23,915.34
· ·	2013	2,295.22	0.9250	2,123.08	2,123.08
	2012	186.69	0.7940	148.24	148.24
	2011	1,039.15	0.6880	714.93	714.93
	2010	1,596.12	0.5850	933.73	933.73

02/20/2014 at 1:29 pm

Time Warner Cable - Property Tax
Time Warner Cable Midwest LLC
Estimate Value Summary with Vintage
2014 Tax Year

Wisconsin Wi-West Allis City Assessor - 23111

Property lax Type Rollup	Vintage	Reported Cost	Percent Good	Current Value	Rendered Value
Sch F- Furniture and Fixtures					neilacied value
	2009	2,140.39	0.4970	1 063 78	1 063 70
	2008	7,743,48	0 4390		87.500.1
	2002	7 3 3 5 1 5	0 0 1 0 0	80.880.0	3,399.39
		1,123.37	0.3770	424.34	424.34
	2006	1,161.78	0.3330	386.87	386.87
	2005	1,793.50	0.2870	514.74	514.74
	2004	671.52	0.2500	167.88	167.88
	2003	2,243.21	0.1370	307.32	307.32
	2002	1,766.43	0.1370	242.00	242.00
	2001	6,197.88	0.1370	849.11	849.11
	2000	577.23	0.1370	79.08	80.62
	1999	345.50	0.1370	47.33	47.33
	1998	173.81	0.1370	23.81)
	1997	203.27	0.1370	27.85	27 85
	1996	593.71	0.1370	81.34	200.50
	1995	11.76	0.1370	1.61	5. 5
	1994	107.79	0.1370	14.77	77 41
	1993	127.26	0.1370	17.43	17.43
	1992	132.97	0.1370	18.22	
Total Sch F- Furniture and Fixtures:		32,234.24		11,586.85	11.586.85
Total 23111:		5,347,752.38		1,767,737.67	