

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

- Jeff Warhol

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.

RECEIVED

JUN 29 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 Manufacturing and Utility Bureau 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 doornage 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):**
 - 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

2452103

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



000002311100047373152

DETACH AND RETURN TOP WITH PAYMENT

CITY OF WEST ALLIS STATE OF WISCONSIN 2014 PERSONAL PROPERTY TAX

Assessed Value Land	Assessed Value Improvements	Total Assessed Value	Ave. Assmt. Ratio		Net Assessed Value Rate (Does NOT reflect Lottery Credit)
\$0	\$0	\$1,744,100	100.3%		.027161937
Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Est. Fair Mkt.	A star in this box means unpaid prior year taxes.		School taxes reduced by school levy tax credit
\$0	\$0	\$1,738,710			2851.14
Taxing Jurisdiction	2013 Est. State Aids Allocated Tax District	2014 Est. State Aids Allocated Tax District	2013 Net Tax	2014 Net Tax	% Tax Change
STATE OF WISCONSIN	0	0	326.02	295.05	-9.5
MILWAUKEE COUNTY	3,614,023	3,565,432	9,856.06	8,866.88	-10.0
CITY OF WEST ALLIS	10,953,048	11,053,998	20,832.37	18,848.70	-9.5
MATC	974,623	943,298	4,086.80	2,208.46	-46.0
MMSD	0	0	3,271.46	2,981.26	-8.9
WAWM SCHOOL DIST	43,763,604	47,827,107	16,201.70	14,172.80	-12.5
	0	0			
Total	59,305,298	63,389,835	54,574.41	47,373.15	-13.2
		First Dollar Credit			
		Lottery and Gaming Credit			
Parcel Number: 23111		Net Property Tax	54,574.41	47,373.15	-13.2

Make check payable to: CITY OF WEST ALLIS PO Box 14248 West Allis, WI 53214	Full Payment Due On or Before January 31, 2015 \$47,373.15	O T H E R
	IMPORTANT: correspondence should refer to PARCEL NUMBER. See reverse side for more information.	

TOTAL DUE FOR FULL PAYMENT
 PAY BY January 31, 2015
\$47,373.15

Warning: If not paid by due date, installment option is lost and total tax is delinquent and subject to interest and penalty (See Reverse).

1511 S 108 ST

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

* PERSONAL *
 * PROPERTY *

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	\$47373.15
Total Paid	\$47373.15
Tax Paid (*)	\$47373.15
Interest Paid	\$0.00
Penalty Paid	\$0.00
Interest JAN 2015	\$0.00
Penalty JAN 2015	\$0.00
Current Balance	\$0.00

(*) 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	\$1,247,300
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
If Subsidiary, Name of Parent Company
Headend Location: Street, City
Municipalities Served by Headend

<input type="checkbox"/> TOWN <input type="checkbox"/> VILLAGE of } West Allis <input checked="" type="checkbox"/> CITY	Municipal Code
COUNTY of Milwaukee	County Code
SCHOOL DISTRICT	School District Code
ASSESSOR West Allis City Assessor	

Agent or Company Representative to be contacted for information on Property Tax Matters:

TELEPHONE 414-302-8230

Name	Telephone	
Andrea Brown, Sr. Tax Accountant	704-206-2857	
Address (Number and Street)		
PO Box 7467		
City	State	Zip Code
Charlotte	NC	28241

In accordance with s. 70.111 (25), Wis. Stats., digital broadcasting equipment owned and used by a cable television system, as defined in s. 66.0419 (2) (d), Wis. Stats., is exempt

FOR ASSISTANCE IN COMPLETING THIS FORM PLEASE CONTACT THE ASSESSOR

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

1. 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.

<p>RETURN BY MARCH 1st TO THE ASSESSOR</p> <p>(See Wisconsin Laws Above)</p>	<p>→</p> <p>West Allis City Assessor (Milwaukee) Attn: Charles Ruud 7525 W Greenfield Ave Milwaukee, WI 53214-4648</p>
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RECEIVED

MAR 8 2014

WEST ALLIS CITY ASSESSOR

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	DECLARED VALUE JANUARY 1	LEAVE BLANK FOR ASSESSOR
1. Towers (from Schedule B)	\$ 0.00	
2. Service, Test, Remote, & Mobile Equipment (from Schedule C)	0.00	
• Schedule C-1 – Fiber Optic Cables	481,821.49	
• Schedule C-2 – Metallic Cable & Poles	0.00	
• Schedule C-3 – Coaxial Cable	1,250,081.51	
3. Distribution, Processing, & Origin. Equipment (from Schedule D)	0.00	
4. Subscriber Converters (from Schedule E)	23,915.34	
5. TOTAL CATV Equipment (Lines 1 through 4 above)	\$ 1,755,818.34	
6. Furniture, Fixtures, & Office Equipment (from Schedule F)	11,586.85	
8. Multifunction Faxes, Postage Meters, Copiers & Telephone Systems, & Computerized Equip. (from Schedule H)	0.00	
9. All Other Taxable Personal Property (from Schedules IX & X)	0.00	
TOTAL DECLARED VALUE	1,767,405.19	

Exempt 7. Computer Equipment & Software (from Schedule G)	\$ 332.48	
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Note: Assessors are required to report the value for exempt computers to the Department of Revenue on or before May 1 of each year.

If Cable Television System was purchased as an operating facility:

Date of Sale: _____ Purchase Price: _____

Seller: _____

Total number of miles of trunk and distribution system located in this municipality _____

Total number of miles of trunk and distribution system located in your service area _____

Total number of basic cable subscribers in this municipality _____

Total number of basic cable subscribers in your service area _____

Number of Pay TV subscribers (list names of service, i.e., HBO) _____

1. _____
2. _____
3. _____
4. _____

I, the undersigned, have personally examined this return (including accompanying schedules, statements) and to the best of my knowledge and belief it is true, correct and complete.

SIGN HERE →	Preparer (Please Print)	Firm or Title	Telephone Number
	(Signature)	(Please Print Name)	Date 02/20/2014

SIGN HERE →	Owner or Person in Charge (Please Print)	Firm or Title	Telephone Number
	Beth Peterson (Signature) <i>Beth Peterson Director of Tax</i>	Director - Property Tax (Please Print Name) Beth Peterson	704-731-3477 Date 02/20/2014

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:

1. **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.
5. **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 MDQ #/ #5346	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (-) BETWEEN MDQ #/ #5346 and MDQ #/ #5347	4 NET TOTAL ORIGINAL INSTALLED COST AS OF MDQ #/ #5347 (Column 2 +/- Column 3)	5 CONVER- SION FACTORS 25 YR.	6 INDEXED NET VALUE ON MDQ #/ #5347	7 LEAVE BLANK FOR ASSESSOR
2013				.970		
2012				.921		
2011				.866		
2010				.838		
2009				.802		
2008				.776		
2007				.749		
2006				.717		
2005				.674		
2004				.634		
2003				.595		
2002				.565		
2001				.531		
2000				.499		
1999				.469		
1998				.444		
1997				.421		
1996				.403		
1995				.385		
1994				.365		
1993				.348		
1992				.337		
1991				.326		
1990				.318		
1989				.304		
PRIOR TO 4<;<				.297		
TOTALS						
TOTAL (ENTER HERE AND ON SCHEDULE A)						

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 MDQ \# /#346	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (-) BETWEEN MDQ \# /#346 and MDQ \# /#347	4 NET TOTAL ORIGINAL INSTALLED COST AS OF MDQ \# /#347 (Column 2 +/- Column 3)	5 CONVER- SION FACTORS 8 YR.	6 INDEXED NET VALUE ON MDQXDU \# /#347	7 LEAVE BLANK FOR ASSESSOR
2013				.906		
2012				.743		
2011				.604		
2010				.505		
2009				.419		
2008				.350		
2007				.292		
2006				.242		
PRIOR TO 2006				.129		
TOTALS						
TOTAL (ENTER HERE AND ON SCHEDULE A)						

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 MDQ \# /#346	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (-) BETWEEN MDQ \# /#346 and MDQ \# /#347	4 NET TOTAL ORIGINAL INSTALLED COST AS OF MDQ \# /#347 (Column 2 +/- Column 3)	5 CONVER- SION FACTORS 17 YR.	6 INDEXED NET VALUE ON MDQXDU \# /#347	7 LEAVE BLANK FOR ASSESSOR
2013				.956		
2012				.881		
2011				.803		
2010				.754		
2009				.701		
2008				.656		
2007				.615		
2006				.571		
2005	SEE ATTACHED			.521		
2004				.474		
2003				.433		
2002				.398		
2001				.362		
2000				.331		
1999				.301		
1998				.277		
1997				.255		
PRIOR TO 1997				.185		
TOTALS						
TOTAL (ENTER HERE AND ON SCHEDULE A)					481,821.49	

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 YEAR ASSETS ACQUIRED	2 TOTAL ORIGINAL INSTALLED COST AS OF MDQ \# / #346	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (-) BETWEEN MDQ \# / #346 and MDQ \# / #347	4 NET TOTAL ORIGINAL INSTALLED COST AS OF MDQ \# / #347 (Column 2 +/- Column 3)	5 CONVER- SION FACTORS 12 YR.	6 INDEXED NET VALUE ON MDQXDU \# / #347	7 LEAVE BLANK FOR ASSESSOR
2013				.938		
2012				.828		
2011				.725		
2010				.653		
2009				.583		
2008				.524		
2007				.472		
2006				.420		
2005				.367		
2004				.321		
2003				.282		
2002				.248		
PRIOR TO 2002				.143		
TOTALS						
TOTAL (ENTER HERE AND ON SCHEDULE A)						

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 MDQ \# / #346	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (-) BETWEEN MDQ \# / #346 and MDQ \# / #347	4 NET TOTAL ORIGINAL INSTALLED COST AS OF MDQ \# / #347 (Column 2 +/- Column 3)	5 CONVER- SION FACTORS 10 YR.	6 INDEXED NET VALUE ON MDQXDU \# / #347	7 LEAVE BLANK FOR ASSESSOR
2013				.925		
2012				.794		
2011				.675		
2010				.591		
2009				.512		
2008				.447		
2007				.391		
2006				.339		
2005				.287		
2004				.244		
PRIOR TO 2004				.135		
TOTALS						
TOTAL (ENTER HERE AND ON SCHEDULE 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 #/ #346	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (-) BETWEEN MDQ #/ #346 and MDQ #/ #347	4 NET TOTAL ORIGINAL INSTALLED COST AS OF MDQ #/ #347 <i>(Column 2 +/- Column 3)</i>	5 CONVER- SION FACTORS 10 YR.	6 INDEXED NET VALUE ON MDQXDU \# /#347	7 LEAVE BLANK FOR ASSESSOR
2013				.925		
2012				.794		
2011				.675		
2010				.591		
2009				.512		
2008				.447		
2007				.391		
2006				.339		
2005				.287		
2004				.244		
PRIOR TO 2004				.135		
TOTALS						
TOTAL (ENTER HERE AND ON SCHEDULE A)						

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 #/ #346	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (-) BETWEEN MDQ #/ #346 and MDQ #/ #347	4 NET TOTAL ORIGINAL INSTALLED COST AS OF MDQ #/ #347 <i>(Column 2 +/- Column 3)</i>	5 CONVER- SION FACTORS 5 YR.	6 INDEXED NET VALUE ON MDQXDU \# /#347	7 LEAVE BLANK FOR ASSESSOR
2013				.850		
2012				.601		
2011				.421		
2010				.304		
2009				.216		
PRIOR TO 2009				.119		
TOTALS						
TOTAL (ENTER HERE AND ON SCHEDULE A)					23,915.34	

SCHEDULE F – FURNITURE, FIXTURES, AND OFFICE EQUIPMENT

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

1 YEAR ASSETS ACQUIRED	2 TOTAL ORIGINAL INSTALLED COST AS OF MDQ #/ #5346	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (-) BETWEEN MDQ #/ #5346 and MDQ #/ #5347	4 NET TOTAL ORIGINAL INSTALLED COST AS OF MDQ #/ #5347 <i>(Column 2 +/- Column 3)</i>	5 CONVER- SION FACTORS 10 YR.	6 INDEXED NET VALUE ON MDQXDU \# / #5347	7 LEAVE BLANK FOR ASSESSOR
2013				.925		
2012				.794		
2011				.675		
2010				.591		
2009				.512		
2008		SEE ATTACHED		.447		
2007				.391		
2006				.339		
2005				.287		
2004				.244		
PRIOR TO 2004				.135		
TOTALS						
TOTAL (ENTER HERE AND ON SCHEDULE A)					11,586.85	

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)

1 YEAR ASSETS ACQUIRED	2 TOTAL ORIGINAL INSTALLED COST AS OF MDQ #/ #5346	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (-) BETWEEN MDQ #/ #5346 and MDQ #/ #5347	4 NET TOTAL ORIGINAL INSTALLED COST AS OF MDQ #/ #5347 <i>(Column 2 +/- Column 3)</i>	5 CONVER- SION FACTORS 4 YR.	6 INDEXED NET VALUE ON MDQXDU \# / #5347	7 LEAVE BLANK FOR ASSESSOR	
2013				.813			
2012				.513			
2011				.320			
2010				.206			
2009		SEE ATTACHED		.131			
2008				.082			
2007				.051			
PRIOR TO 2007					.032		
TOTALS							
TOTAL (ENTER HERE AND ON SCHEDULE 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 JMDQ #/ #5346	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (-) BETWEEN JMDQ #/ #5346 and JMDQ #/ #5347	4 NET TOTAL ORIGINAL INSTALLED COST AS OF JMDQ #/ #5347 <i>(Column 2 +/- Column 3)</i>	5 CONVER- SION FACTORS 6 YR.	6 INDEXED NET VALUE ON JMDQXDU \# / #5347	7 LEAVE BLANK FOR ASSESSOR
2013				.875		
2012				.663		
2011				.497		
2010				.384		
2009				.294		
2008				.227		
PRIOR TO 2008				.123		
TOTALS						
TOTAL (ENTER HERE AND ON SCHEDULE 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
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
TOTAL (Enter here and on 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
TOTAL (Enter here and on 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
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
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
TOTAL (Enter here and on 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
TOTAL (Enter here and on 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
TOTAL (Enter here and on appropriate Fixed Asset Schedule)		\$

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
TOTAL (Enter here and on Schedule 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	4 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						
Service & Test Equip.						
Remote & Mobile Equip.						
Distribution System						
Signal Proces. Equip.						
Program Orig. Equip.						
Subscriber Converters						
Furn., Fixt., & Off. Equip.						
Construction in Progress						
On-the-road Vehicles						

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)		LEAVE BLANK
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	ASSESS- ABLE TO LESSOR	
TOTAL DECLARED VALUE ASSESSABLE TO YOU (ENTER HERE & ON SCHEDULE A, LINE 9)								

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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

Property Tax Type Rollup	Vintage	Reported Cost	Percent Good	Current Value	Rendered Value
Exempt Computer Equipment and Software :	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	6.06	6.06
	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	5.91
	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	0.04
1993	2.62	0.0310	0.08	0.08	
Total Exempt Computer Equipment and Software Sch		3,019.98		332.48	332.48
Sch C-1 Fiber Cable	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	

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:		1,074,616.34		481,821.49	481,821.49
Sch C-3 Coaxial Cable					
	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

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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

Property Tax Type Rollup	Vintage	Reported Cost	Percent Good	Current Value	Rendered Value
Sch C-3 Coaxial Cable	2004	136,733.61	0.2500	34,163.41	34,163.41
	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:		4,199,568.21		1,250,081.51	1,250,081.51
Sch E- Subscriber Converters	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:		48,313.61		23,915.34	23,915.34
Sch F- Furniture and Fixtures	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

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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

Property Tax Type Rollup	Vintage	Reported Cost	Percent Good	Current Value	Rendered Value
Sch F- Furniture and Fixtures	2009	2,140.39	0.4970	1,063.78	1,063.78
	2008	7,743.48	0.4390	3,399.39	3,399.39
	2007	1,125.57	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	79.08
	1999	345.50	0.1370	47.33	47.33
	1998	173.81	0.1370	23.81	23.81
	1997	203.27	0.1370	27.85	27.85
	1996	593.71	0.1370	81.34	81.34
	1995	11.76	0.1370	1.61	1.61
	1994	107.79	0.1370	14.77	14.77
	1993	127.26	0.1370	17.43	17.43
	1992	132.97	0.1370	18.22	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	1,767,737.67

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