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May 5, 1978

No. 78/83

TO COUNTY ASSESSORS:

CLASSIFICATION OF CABLE TV LINES

Assembly Bill 804 (Brown), which was passed on September 2, 1977, effective January 1, 1978, amends Section 105 of the Revenue and Taxation Code.

This bill revised the definition of improvements for purposes of property taxation to remove the present exclusion of telephone and telegraph lines from the category of improvements to real property; utility lines and poles can now properly be classified as improvements. This change means that transmission cables of cable television companies that attach their transmission cables to utility company poles or are buried in utility company conduits or trenches may now be classified as improvements providing they meet the necessary conditions. Prior to the recent statutory change, utility poles, buried conduit, and utility transmission cable outside the central office building were classified as personal property. (See Assessors' Handbook 568, The Appraisal of Cable Television, page 24.)

If you have any question on the foregoing, please contact David Lucero or Bud Florence of this division.

Sincerely,

Jack F. Eisenlauer

Jack F. Eisenlauer, Chief
Assessment Standards Division

JFE:ebv