

Telegraph and Telephone Companies—Assessment Of.

Method of arriving at assessment of property of telegraph and telephone companies prescribed.

May 19th, 1919.

State Board of Equalization,
Helena, Montana.

Gentlemen:

I am in receipt of your letter of the 16th inst., inclosing letter from Mr. C. H. Martien, County Assessor of Lewis and Clark County, and copies of reports made to him by Mountain States Telephone and Telegraph Company and Western Union Telegraph Co. with reference to property subject to taxation in Lewis and Clark County for the year 1919.

Neither of these reports are sufficient. The report of the Mountain States Telephone and Telegraph Company simply gives a description of the real estate owned, with the full value of same with improvements and 30% thereof, and the lump sum value of furniture, fixtures, tools, vehicles, supplies, etc. With the percentage this company has nothing whatsoever to do, and neither have you, this being wholly a matter for the county clerk when he extends the taxes. This report should show the full cash value of

each lot or parcel of land separately, the value of the improvements on each lot or parcel separately, the value of all furniture, fixtures and supplies, exclusive of switchboard, and the value of all tools and vehicles. The value of the switchboard should not be included in this report as it is a part of a single and continuous property and will be assessed by the state board of equalization as a part of such property. The value of the tools and vehicles should be given separately, as the percentage for the imposition of taxes on this class of property is different from that for the other property included in the report.

With reference to the report of the Western Union Telegraph Co., the different kinds of property should be segregated and values of each class given. One class should consist of the instruments and batteries; a second class of the furniture, fixtures and supplies; and a third class of tools and vehicles. It is impossible to tell what is included in "all other property." If this includes any part of the pole line or wires the same should not be included in this report as it will be assessed by the State Board of Equalization. If any other property than that above specified is included it should be definitely described and the values stated.

Respectfully,

S. C. FORD,

Attorney General.