TAXABILITY OF TOWERS- DECISION TREE FOR CELL, RADIO AND COMMUNICATION TOWERS **TYPE OF TOWER CELL TOWER** RADIO/COMMUNICATIONS TOWER IF YES- IS TOWER OWNED BY A **COMPANY OTHER THAN TELEPHONE?** IF YES- IS TOWER OWNED BY IF YES- IS THE LAND & TOWER OWNED BY THE A TELEPHONE COMPANY? **COMMUNICATIONS CO?** LAND & TOWER BOTH OWNED BY COMPANY? IS THE TOWER USED IF YES-IF NO- IS IF NO- IS TOWER LOCATED ON LEASED **FOR TELEPHONE** LAND & **TOWER BUSINESS?** LAND (OWNER BY ANOTHER)? **TOWER** LOCATED ON ARE **LEASED LAND (OWNED BY TAXABLE AS REAL** ANOTHER)? IF YES- READ LEASE AGREEMENT **RECOGIZED AS A TELEPHONE ESTATE TO COMPANY? (THIS TYPICALLY** THE **DOES NOT INCLUDE CELL PHONE COMPANY COMPANIES) TERMS ARE SPECIFIC-IF YES- READ LEASE AGREEMENT NO SPECIFIC TERMS TOWER MUST BE** OF REMOVAL IF YES- THEN **REMOVED AT END OF BOTH ARE TERMS ARE SPECIFIC-TOWER NO SPECIFIC** LEASE **TAXABLE AS MUST BE REMOVED AT END TERMS OF** IF YES- THESE ARE TAXED AT OF LEASE **REMOVAL REAL ESTATE TO TOWER= REAL** TOWER= PERSONAL THE STATE LEVEL AND ARE THE COMPANY PROPERTY WITH LEASE **PROPERTY & LEASE** NOT TAXABE AT THE LOCAL **TOWER= PERSONAL TOWER= REAL INCOME VALUE TO THE INCOME VALUE TO** LEVEL PROPERTY WITH LEASE **PROPERTY & LEASE** LAND THE LAND **INCOME VALUE TO INCOME VALUE TO THE** LAND **THE LAND**