

COMMONWEALTH OF MASSACHUSETTS
APPELLATE TAX BOARD

NAME OF COMPANY, INCLUDING)
LTD, LP LLC OR CORP &)
D/B/A if applicable,)
Appellant)
APPEAL FROM THE COMMISSIONER)
OF REVENUE'S CENTRAL)
VALUATION OF TELEPHONE)
COMPANY PERSONAL PROPERTY)
FOR FY 2004)

DOCKET NOS.
C000000 – C000000 and
C000000, C000000

AND MORE PARTICULARLY

NAME OF COMPANY, INCLUDING)
LTD, LP LLC OR CORP &)
D/B/A if applicable,)
Appellant)
v.)
COMMISSIONER OF REVENUE and)
BOARD OF ASSESSORS OF)
NAME OF CITY OR TOWN,)
Appellee)

DOCKET NO.
C000000

**APPELLEE BOARD OF ASSESSORS OF CITY OF OR TOWN OF NAME'S
FIRST SET OF INTERROGATORIES
TO BE ANSWERED UNDER OATH BY APPELLANT COMPANY NAME**

Pursuant to Rule 25 of the Rules of Practice and Procedure of the Appellate Tax Board and G.L. Chapter 231, §61, the Appellee Board of Assessors submits the following interrogatories to be answered under oath by the Appellant taxpayer telecommunications company within 20 days of service.

INSTRUCTIONS

1. Each interrogatory shall be deemed continuing and, in the event that at any time between the answering of any interrogatory and the date of the trial of this matter you shall acquire additional knowledge or information responsive to any interrogatory, please file supplemental answers containing such additional knowledge or information.

2. If you decline to answer any interrogatory or part thereof, please fully describe the basis on which you contend you may decline to answer and identify the information withheld in a manner sufficient (a) to disclose the facts upon which you rely in asserting your claim, and (b) to permit the information withheld to be identified.

3. Unless otherwise stated in the interrogatory, the time period for which information is sought is hereby defined to be the "relevant tax date" which refers to January 1st of the year directly preceding the fiscal year in question. Specifically, "relevant tax date" of fiscal year 2004 means January 1, 2003.

DEFINITIONS

1. As used herein "Identify", when referring:

(a) to a person means to state his or her full name, occupation, relationship to the Appellant, if any, and present or last known business or residential address;

(b) to a public or private corporation, partnership, association, or other organization or to a governmental agency means to state its full name, present or last known business address, business in which it is engaged (if appropriate), and person within the organization or agency with knowledge of the information sought;

(c) to an appraisal means to list in a schedule the following: (a) name and business address of the individual or entity responsible for that appraisal; (b) the purpose for which such appraisal was conducted; (c) the names and business addresses of each person and entity to whom the appraisal, or the conclusions stated therein, were furnished; (d) the specific facts and circumstances considered and the methods used in the conduct of such appraisal; (e) if comparable sales were used as a basis for the opinion of value, the specific comparable sales used; (f) if comparable rentals were used as a basis for the opinion of value the specific rentals used; (g) if the capitalization of income theory was used as a basis for the opinion of value, the income, expenses and capitalization rate used; (h) the conclusion stated, if any, as to the highest and best use of the subject property; and (i) the opinion or opinions of value rendered, if any;

(d) to a comparable sales employed within an appraisal means to list in a schedule, for each sale so employed, the following: (a) the address of the sale property; (b) the name of the grantor; (c) the name of the grantee; (d) the date, manner of, and the circumstances leading to, such sale; (e) the full consideration for the conveyance and the form in which such consideration was paid (e.g., cash, note, assumption of liabilities); (f) the Registry of Deeds references for all conveyancing instruments; (g) a description of the personal property, if any,

included in the sale, the price paid therefor, and the manner in which the purchase price for the personal property was allocated; and (h) if the sale property was acquired with another property or properties in a single transaction, the manner in which the purchase price for the sale property was allocated;

(e) to a comparable rental employed within an appraisal means to list in a schedule, for each rental so employed, the following: (a) the address of the rental property; (b) the name of the lessor; (c) the name of the lessee; (d) the square footage of the rental property; (e) the amount of rent paid by the lessee; (f) the commencement and ending dates of the lease; (g) the number of rooms, offices, lobbies, kitchens and baths in the unit and the number of parking spaces available to the unit; (h) the income, if any received by the lessor from the lessee pursuant to tax, expense or any other escalator clauses, overage or percentage of gross sales clauses, and common area charges (i) whether the lessee occupied space at the same address prior to the commencement of the lease; and (j) the respective obligations of the lessor and lessee regarding payment of heat, utilities, and other expenses;

(f) to a document means to give a reasonably detailed description thereof, including, if applicable, when, where and how it was made; to identify who made it; to identify all persons who received copies of it; and to identify who has present or last known possession, custody or control thereof; and

(g) to any other tangible thing means to give a reasonably detailed description thereof, including, if applicable, when and how it was made; to identify who made it; and to identify who has present or last known possession, custody or control thereof.

2. As used herein "Appraisal" means any written report or other document prepared in connection with any engineering, feasibility, financial, economic, regulatory or other study or report which relates to, concerns or contains any conclusions or opinions as to the fair cash value of all or any portion of the subject property, whether prepared for purposes of or in connection with this litigation, or for purposes of or in connection with the purchases, feasibility, construction, sale, lease, financing or insurance of such property, or the regulation of the owner of the subject property, or in connection with any other purpose for the time period from 24 months prior to the "relevant tax date" to the date of these interrogatories, inclusive.

3. As used herein "Subject Property" means the machinery, cables, wires, poles, pipes, conduit, fiber optic cables and/or conduit, underground conduit, machinery, equipment, real estate and/or personal property located in **NAME OF CITY OR TOWN** Massachusetts owned, leased, present, and/or utilized by the Appellant taxpayer telecommunications company on the relevant tax date which is the subject of the herein Appellate Tax Board appeal, including but not limited to, all internet access systems, all telephone systems, all cable television systems, all radio frequency transmission and reception systems, all microwave transmission and reception systems, all satellite transmission and reception systems, all wireless cellular telecommunications systems, and all equipment, machinery, personal property, and real estate utilized to support said systems.

4. As used herein "You" means the Appellant taxpayer telecommunications company in the herein Appellate Tax Board appeals, **COMPANY NAME**, and/or any predecessor or successor and/or any affiliated, related or subsidiary entity, in the herein Appellant Tax Board appeals.

5. As used herein "Appellant" means the taxpayer telecommunications company **COMPANY NAME**, and/or any predecessor or successor and/or any affiliated, related or subsidiary entity, in the herein Appellant Tax Board appeals.

6. As used herein "Relevant tax date" refers to January 1st of the year directly preceding the fiscal year in question. Specifically, "relevant tax date" of fiscal year 2004 means January 1, 2003.

7. As used herein "Income Statement" means any and all financial reports that list any and all sources of income, any and all fixed and variable expenses and a sum total of net operating income (Income less Expenses) derived in a specific period of time. The time period is typically twelve months.

8. As used herein "Income" means all sources of money or other consideration paid to the property owner or the owner's representative, i.e., property manager, for the purpose of use, occupancy, rights of access, and other reasons for possession of the premises in the past, present or future. Income may also include additional sources not directly attributable to the rental of space, i.e., income from laundry facility for tenants or common area maintenance charges.

9. As used herein "Expenses" mean fixed and variable costs paid, or to be paid, that are relevant to ownership (other than costs for mortgage financing) or occupancy of the subject property.

10. As used herein "Net operating income" is the dollar value difference derived by deducting the total expenses from the total income.

INTERROGATORIES TO BE ANSWERED UNDER OATH

1. Please state your name, business name, capacity under which you answer these interrogatories on behalf of the Subject Property and the authority possessed to answer on behalf of the Appellant.

2. What is the physical location of your business within the **CITY OR TOWN OF NAME**, including all space occupied by any and all subject property located in **NAME OF CITY OR TOWN** Massachusetts owned, leased, present, and/or utilized by the Appellant on the relevant tax date, stating the dates and location of occupancy.

3. As to each and every individual piece of subject property located in **NAME OF CITY OR TOWN** Massachusetts owned, leased, present, and/or utilized by the Appellant on the relevant tax date, please identify by its brand, model, full description, date purchased, purchase

price, depreciation, source of depreciation, method of depreciation, its location, life expectancy, function, whether owned or leased or present or utilized by Appellant, its function, how it is operated, maintenance requirements, any capital improvements, condition, and value.

4. As to each and every individual piece of subject property located in **NAME OF CITY OR TOWN** Massachusetts owned, leased, present, and/or utilized by the Appellant on the relevant tax date, please identify and describe what function each individual piece of subject property performed, indicating whether or not each piece of subject property performed functions of or exists as a component of Appellant's internet access system, telephone system, cable television system, radio frequency transmission and reception system, microwave transmission and reception system, satellite transmission and reception system, and/or is used to support any of said systems.

5. Please state your opinion of fair market value, and fully describe your methodology & calculations in arriving at an opinion of fair market value, regarding each and every individual piece of subject property located in **NAME OF CITY OR TOWN** Massachusetts owned, leased, present, and/or utilized by Appellant on the relevant tax date, stating in detail the facts upon which you base your opinion. Include in your response for each individual piece of subject property located in **NAME OF CITY OR TOWN** Massachusetts, the brand, model, description, date purchased, purchase price, depreciation, source of depreciation, method of depreciation, its location, life expectancy, function, whether owned or leased or present or utilized by Appellant, its function, how it is operated, maintenance requirements, any capital improvements, and condition.

6. Regarding each and every individual piece of subject property located in **NAME OF CITY OR TOWN** Massachusetts owned, leased, present, and/or utilized by Appellant on the relevant tax date, please fully describe how each of the each individual piece of subject property located in **NAME OF CITY OR TOWN** Massachusetts is impacted in value due to the following factors: its brand, model, description, date purchased, purchase price, depreciation, source of depreciation, method of depreciation, its location, life expectancy, function, whether owned or leased or present or utilized by Appellant, its function, how it is operated, maintenance requirements, any capital improvements, and condition.

7. State the insured value of each and every individual piece of subject property located in **NAME OF CITY OR TOWN** Massachusetts owned, leased, present, and/or utilized by Appellant as of the relevant tax date. Please provide the insurance carrier, policy number and renewal date for each individual piece of subject property located in **NAME OF CITY OR TOWN** Massachusetts so insured as of the relevant tax date.

8. For each and every individual piece of subject property located in **NAME OF CITY OR TOWN** Massachusetts owned, leased, present, and/or utilized by Appellant in Calendar Years 2000 through and including year to date in Calendar Year 2005 in which Appellant provided telecommunications services, including but not limited to, all internet access, all telephone systems, all cable television systems, all radio frequency transmission and reception systems, all microwave transmission and reception systems, all satellite transmission and reception systems, and all equipment, machinery, and personal property utilized to support said

systems, state the income generated by each, the expense incurred in operating each, the net operating income generated by each, maintenance costs, operating costs, any capital improvements, depreciation, and the number of customers who utilized each.

9. Please provide the name(s) and addresses of any and all other facilities outside the **CITY OR TOWN OF NAME** in which any individual piece of subject property owned, leased, is present, and/or is utilized by Appellant or in which Appellant provided telecommunications services as of the relevant tax date, including but not limited to, all internet access, all telephone systems, all cable television systems, all radio frequency transmission and reception systems, all microwave transmission and reception systems, all satellite transmission and reception systems, and all equipment, machinery, and personal property utilized to support said systems. Identify each individual piece of subject property located outside **NAME OF CITY OR TOWN** Massachusetts by its brand, model, full description, date purchased, purchase price, depreciation, source of depreciation, method of depreciation, its location, life expectancy, function, whether owned or leased or present or utilized by Appellant, its function, how it is operated, maintenance requirements, any capital improvements, condition, and value.

10. If you are of the opinion that there existed as of the relevant tax date any special facts, conditions or circumstances which materially and adversely affected the fair cash value of the subject property located in **NAME OF CITY OR TOWN** Massachusetts, please identify each such circumstance or condition, describing with particularity the manner in which each is believed to have affected the market value, the degree to which cash value is believed to have been affected, identify all documents which contain facts upon which such opinion is based and state whether such facts, circumstances or conditions continue to exist as of the date of your answer hereto.

11. Please state, in accordance with Rule 26(b)(4) of the Massachusetts Rules of Civil Procedure, the name and address of each person whom the Appellant expects to call as an expert witness when these appeals are heard by the Appellate Tax Board and state the substance of the facts and opinions to which the experts named are expected to testify, give a summary of the grounds for each opinion, and describe the fee arrangement or method by which the expert is to be paid.

12. Please state the name and address of each person whom the Appellant expects to call as a non-expert witness when these appeals are heard by the Appellate Tax Board and state the substance of the facts and opinions to which the non-experts named are expected to testify.

13. Please list each and every individual piece of subject property located in **NAME OF CITY OR TOWN** Massachusetts utilized, leased, present, and/or owned by Appellant which was purchased, sold, and retired from service from January 1, 2000 to the present, including dates of operation, price, terms of sale, date of sale, date of relinquishment, reason(s) for sale or relinquishment, brand, model, full description, date purchased, purchase price, depreciation, source of depreciation, method of depreciation, its location, life expectancy, function, whether owned or leased or present or utilized by Appellant, its function, how it is (was) operated, maintenance requirements, any capital improvements, condition, value, and how value is (was) determined.

14. With respect to each and every individual piece of subject property located in **NAME OF CITY OR TOWN** Massachusetts owned, leased, present, and/or utilized by Appellant from January 1, 2000 to the present please identify and provide any depreciation schedules used to calculate value, the source of depreciation, and the method of depreciation utilized.

15. As to each and every individual piece of subject property located in **NAME OF CITY OR TOWN** Massachusetts owned, leased, present, and/or utilized by Appellant as of the relevant tax date, what is (was) its secured interest, who holds (held) it, and what is (was) the value of collateral?

16. Identify any and all appraisal(s), oral or reduced to writing, made for any purpose on each and every individual piece of subject property located in **NAME OF CITY OR TOWN** Massachusetts owned, leased, present, and/or utilized by Appellant from January 1, 2000 to the present including who authorized the appraisal, the date of the appraisal, for what purpose said appraisal was generated, the value opined in said appraisal, how value is (was) determined, where said written appraisal is located, and who authored the appraisal.

17. Identify any and all changes to the manner in which your business entity was/is held (partnership, limited partnership, limited liability company, corporation, etc...) from 2000 to the present including a complete description of any change in business status, the purpose and reason for such change, the dates of such changes, the manner in which said change was effectuated, and the resulting income tax filing status as a result of said change.

BOARD OF ASSESSORS OF THE
CITY OR TOWN OF NAME,
By its attorney or assessor,

NAME
TITLE
LAW FIRM OR ASSESSING DEPARTMENT
ADDRESS
CITY/TOWN, MA ZIPCODE
Tel. (000) 000-0000
BBO #000000, if applicable

Dated: **Month day, 2005**