

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION
AT RICHMOND, SEPTEMBER 11, 2018

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IN THE MATTER OF

The assessment of Water, Heat, Light, and
Power Corporations; Electric Suppliers;
Pipeline Distribution Companies;
and Telecommunications Companies for
the 2018 Tax Year

MATTER NO. PST-2018-00013

ASSESSMENT ORDER

Pursuant to Chapter 26 of Title 58.1 of the Code of Virginia ("Code"),¹ the State Corporation Commission ("Commission") is required to assess the value of reported property subject to local taxation of each telephone, water, heat, light, and power company, pipeline distribution company, and electric supplier doing business in the Commonwealth of Virginia. Pursuant to Code §§ 58.1-2627.1 and 58.1-2628, every telephone company, every corporation furnishing water, heat, light, and power, whether by electricity, gas, or steam, every pipeline distribution company, and every electric supplier, unless otherwise exempted by statute, is required to report to the Commission all of its real and tangible personal property of every description in the Commonwealth of Virginia by April 15 of each year.

Pursuant to Code § 58.1-2634, a certified copy of the assessment made pursuant to Code § 58.1-2633 shall be forwarded by the Clerk of the Commission to the comptroller, to the president or other proper officer of each company, to the governing body of each county, city, and town wherein any property belonging to such company is situated, and to each commissioner of the revenue. The Commission's Division of Public Service Taxation has gathered the information necessary for the Commission to comply with these statutory directives.

¹ Va. Code § 58.1-2600 *et seq.*

NOW THE COMMISSION, upon consideration of the matter, is of the opinion and finds that in accordance with the applicable statutes, it should, and hereby does, ascertain and assess, as of the beginning of the first day of January 2018, the value of the real estate and all other tangible personal property of said companies subject to local taxation.

Accordingly, IT IS ORDERED THAT:

(1) A certified copy of the assessments shall be forwarded to the comptroller, to the president or other proper officer of each company, to the governing body of each county, city, and town wherein any property belonging to such company is situated, and to each commissioner of the revenue so that local taxes may be imposed thereon.

(2) The certified assessments shall be located in the Commission's Division of Public Service Taxation.

AN ATTESTED COPY hereof shall be sent by the Clerk of the Commission to the Commission's Office of General Counsel and Division of Public Service Taxation.