

PIPELINE PROPERTY STATEMENT

NAME

	A	B	C	D	E	F	G	H
SEGMENT	FILE/PARCEL NUMBER	ASSESSOR'S ASSESSED VALUE OR TAXPAYER'S DATE SOLD OR ABAN- DONED	DESIGNATION, NAME OR NUMBER	PLACE	STATUS	DIAMETER	ACQUIRED	BASIS
	ASSESSOR'S USE ONLY			CONSTRUCTION	UTILITY	LENGTH	ACT/EST	ACT/EST
				PRODUCT	ASSESSOR'S USE ONLY		BOOKED	BOOKED
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
SHEET NUMBER								



COLUMN	ITEM	DESCRIPTION
D	Place	Enter the code that best describes the installation of the pipeline segment: "B" - Buried, "S" - Surface, or "C" - Combined buried and surface.
	Construction	Enter one of the following status codes: "B" - Bare iron or steel (no outer coating) "C" - Concrete or clay "I" - Thermal insulated iron or steel "P" - Plastic, e.g., PVC "W" - Wrapped or coated iron or steel "O" - Other material used
	Product	Enter the code for the product generally in the pipeline: "C" - Crude oil and unrefined natural gasoline "N" - Natural gas "R" - Refined products "W" - Water or waste water "O" - All other products or uses
E	Status	Enter one of the following status codes: "A" - Abandoned (never to be used again) during the past year "S" - Sold during the past year "O" - Operational with an average annual throughput (utilization) of three percent (3%) or more. "I" - Idle during the year: 2% - ready to use; 1% - repairs needed; and 0% - fully unusable. "W" - Work or construction in progress.
	Utility	Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelines.
	Assessor's Use Only	Leave item (cell) blank.
F	Diameter	Enter the pipeline diameter to the nearest two decimals.
	Length	Enter the length in feet to the nearest foot.
	Assessor's Use Only	Leave item (cell) blank.
G	Acquired	Enter the date acquired for property tax purposes. The date may or may not be the same as the date for accounting purposes. The date may be the established base year, actual acquisition date, or an alternate date set by the Assessor.
	Act/Est	Enter one of the following codes relating to the acquired date: "A" - Actual date of acquisition. "E" - The date is your best guess, probably due to lack of records. "Y" - The acquisition year is actual, but the month and day are estimated. "B" - Base year as set by the Assessor.
	Booked	Enter the date when the pipeline was first reflected in your accounting records. Leave this blank if not in your books.
H	Basis	Enter the property tax basis. This amount may be the same as the amount reported as "Booked." The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic protection, excavating and trenching, testing, and other charges and expenses needed to place the pipeline into service. For acquisition involving exchanges, transfers, and non-cash events between related or unrelated companies or people, the basis is the full market value at time of the event regardless of the book value or income tax basis. Gifts and other non-cash grants to the seller must be converted to cash equivalent and added to the purchase price. DO NOT include the cost or value of the right-of-way in the basis whether or not the right-of-way was included in the accounting records. However, the booked amount reported would include the right-of-way if your accounting records included the pipeline and the right-of-way as a single pipeline amount.
	Act/Est	Enter one of the following codes relating to the "Basis:" "A" - Actual cost. "E" - The basis is your best guess, probably due to lack of records. "B" - Base year as set by the Assessor.
	Booked	Enter the actual amount booked in your accounting records.

