BOE-571-P (P1) REV. 10 (07-25) ASSR-88 (Rev. 10-25)

JEFFREY PRANG
ASSESSOR

JEFF PRANG, ASSESSOR
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PIPELINE PROPERTY STATEMENT FOR 20__

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 20__)

FILE RETURN BY APRIL 1, 20__

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address.)

RETURN THIS ORIGINAL. COPIES WILL NOT BE ACCEPTED.

CONTACT INFORMATION

NAME:

TITLE:

TELEPHONE NUMBER:

FAX NUMBER:

E-MAIL ADDRESS

	A	B	C	D	E	F	G	H
SEGMENT	FILE/PARCEL NUMBER	ASSESSOR'S ASSESSED VALUE OR TAXPAYER'S DATE SOLD OR ABANDONED	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	
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								

NUMBER OF SHEETS ATTACHED

DECLARATION BY ASSESSEE

OWNERSHIP TYPE (☑)
Proprietorship ☐
Partnership ☐
Corporation ☐
Other _____ ☐

Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.

I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 20__.

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT* ▶ | DATE

NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed) | TITLE

NAME OF LEGAL ENTITY (other than DBA) (typed or printed) | FEDERAL EMPLOYER ID NUMBER

PREPARER'S NAME AND ADDRESS (typed or printed) | TELEPHONE NUMBER | TITLE

*Agent: see page 3 for Declaration by Assessee instructions. **THIS STATEMENT SUBJECT TO AUDIT**

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	
SEGMENT								
SEGMENT								
SEGMENT								
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SEGMENT								
SEGMENT								
SEGMENT								

SHEET NUMBER

INSTRUCTIONS FOR PIPELINE PROPERTY STATEMENT

California law prescribes a yearly ad valorem tax based on property as it exists at 12:01 a.m. on January 1 (tax lien date). This form constitutes an official request that you declare all assessable business property situated in this county which you owned, claimed, possessed, controlled, or managed on the tax lien date, and that you sign (under penalty of perjury) and return the statement to the Assessor's Office by the date cited on the face of the form as required by law. Failure to file the statement during the time provided in section 441 of the Revenue and Taxation Code will compel the Assessor to estimate the value of your property from other information in the Assessor's possession and add a penalty of 10 percent of the assessed value as required by section 463 of the Code.

If you own taxable personal property in any other county whose aggregate cost is $100,000 or more for any assessment year, you must file a property statement with the Assessor of that county whether or not you are requested to do so. Any person not otherwise required to file a statement shall do so upon request of the Assessor regardless of aggregate cost of property. The Assessor of the county will supply you with a form upon request.

Except for the "DECLARATION BY ASSESSEE" section, you may furnish attachments in lieu of entering the information on this property statement. However, such attachments must contain all the information requested by the statement and these instructions. The attachments must be in a format acceptable to the Assessor, and the property statement must contain appropriate references to the attachments and must be properly signed. In all instances, you must return the original BOE-571-P.

THIS STATEMENT IS SUBJECT TO AUDIT.	**THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED WILL BE HELD SECRET BY THE ASSESSOR.**	**IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS, FULLY EXPLAIN ALL ADJUSTMENTS.**

Verify or provide your name and mailing address on the front of the property statement. Also provide the name, title, telephone number, and fax number of the person to contact regarding this property statement.

The property statement must be executed (signed) in accordance with Rule 172, Title 18, California Code of Regulations and submitted to Assessor.

On the back of the property statement is a continuation sheet that is intended to be copied as needed. In lieu of filling out the continuation sheets manually, you may attach the information in another format, such as computer-prepared listings, provided that the attachments are in a format as specified by the Assessor. If the Assessor has provided a listing of segments, use the continuation sheet for reporting newly acquired segments, previously unreported segments, or segments not shown in detail listing.

Report all pipelines situated in this county that you owned, claimed, possessed, controlled, or managed on the tax lien date, except do not report pipelines assessed by the Board of Equalization or pipelines assessed with another property such as an oil lease. The property statement will be rejected if segment information is not provided as requested in these instructions or if the property statement is captioned "No Change,""Change Only Listing,""Same as Last Year," or similar wording.

List segments in file/parcel number and segment name order. List new segments (pipelines acquired or constructed since the previous lien date, including construction in progress) separately for both manually- and computer-prepared listings. Provide maps for all new segments.

It is acceptable to report an average basis and booked amounts for segments having the same name, diameter and similar characteristics. It is not expected or required that you report the exact amount for each and every segment. Please use prudent reasonable judgment in allocating accounting costs and property tax basis.

DECLARATION BY ASSESSEE

The law requires that this property statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a **corporation**, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a **partnership**, the declaration must be signed by a partner or an authorized employee or agent. In the case of a **Limited Liability Company** (LLC), the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

A property statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned property statements.

EXAMPLE AND EXPLANATION OF INFORMATION REQUIRED IN EACH COLUMN

Example

	A	B	C	D	E	F	G	H
SEGMENT	FILE/PARCEL NUMBER	ASSESSOR'S ASSESSED VALUE OR TAXPAYER'S DATE SOLD OR ABANDONED	DESIGNATION, NAME, OR NUMBER	PLACE	STATUS	DIAMETER	ACQUIRED	BASIS
	ASSESSOR'S USE ONLY			CONSTRUCTION	UTILITY	LENGTH - FT	ACT/EST	ACT/EST
				PRODUCT	**ASSESSOR'S USE ONLY**		BOOKED	BOOKED
SEGMENT	25-1234567-123		PL1 - PL2	B	0	6.83	03/01/1975	41020
			761477A	W	55	4102	B	B
			NEAR HWY 55	C			07/01/1948	5100

Explanation

COLUMN	ITEM	DESCRIPTION
A	File/Parcel Number	Assessor's file or parcel number. Enter "NEW" for newly acquired segments not reported previously.
	Assessor's Use Only	Leave this item (cell) blank.
B	Assessed Value or Date Sold or Abandoned	Leave this item blank unless sold or abandoned. Enter "S" or "A" and the date (e.g., A-5/15/95).
C	Assessed Value or Date Sold or Abandoned	Leave this item blank unless sold or abandoned. Enter "S" or "A" and the date (e.g., A-5/15/95).
	Designation, Name, or Number	Enter the pipelines name, number, or other designation.
		This item is for your use, such as location coding, map referencing, accounting information, etc. Indicate the purpose of the item as in the example "Location."
		This item is for your use such as location coding, map referencing, accounting information, etc. Please indicate the purpose of the item as in the example "Remarks."
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 one of the following status codes: **"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.

COLUMN	ITEM	DESCRIPTION
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 projection, 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.