EF-571-P-R08-0806-30000636-1 BOE-571-P (S1F) REV. 8 (8-06)

#### **OFFICIAL REQUIREMENT**

A report submitted on this form is required of you by section 441(a) of the Revenue and Taxation Code (Code). Failure to file it on time will compel the Assessor's Office to estimate the value of your property from other information in its possession and add a penalty of 10 percent as required by Code section 463.

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This statement is not a public document. The information contained herein will be held secret by the Assessor (Code section 451); it can be disclosed only to the district attorney, grand jury, and other agencies specified in Code section 408. Attached schedules are considered to be part of the statement.

NAME AND MAILING ADDRESS

(Make necessary corrections to the printed name and mailing address.)



## Claude Parrish Orange County Assessor

500 S. Main Street, First Floor, Suite 103 Orange, CA 92868-4512

P. O. Box 22000 Santa Ana, CA 92702-2000 (714) 834-5826 www.ocassessor.gov

# RETURN THIS ORIGINAL. COPIES WILL NOT BE ACCEPTED. FILE RETURN BY APRIL 1, 20\_\_\_\_\_

CONTACT INFORMATION

TITLE:

TELEPHONE NUMBER:

FAX NUMBER:

or

\_\_\_\_ E-MAIL ADDRESS (optional)

	А	В	с	D	E	F	G	н
SEGMENT	FILE/PARCEL NUMBER	ASSESSOR'S ASSESSED VALUE	DESIGNATION, NAME OR NUMBER	PLACE	STATUS	DIAMETER	ACQUIRED	BASIS
	ASSESSOR'S	OR TAXPAYER'S		CONSTRUCTION	UTILITY	LENGTH	ACT/EST	ACT/EST
SE	USE ONLY	DATE SOLD OR ABAN- DONED		PRODUCT	ASSESSOR'S USE ONLY		BOOKED	BOOKED
NT								
SEGMENT								
SI								
NT								
SEGMENT								
SI								
ΝΤ								
SEGMENT								
SE								
ΤN								
SEGMENT								
SE								
							NUMBER OF SHEE TACHED	TS AT-
			DEC	LARATION BY	ASSESSEE			
OWNERSHIP TYPE (☑)		Note: Th	e following declaration must be	completed and	signed. If yo	u do not do so	, it may result i	n penalties.
Partne	ietorship  ership  pration	companying sched complete and inclu	alty of perjury under the laws of the lules, statements or other attachn ides all property required to be re e assessee in this statement at 12:0	nents, and to the ported which is	e best of my owned, claim	knowledge a	nd belief it is tr	ue, correct, and

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 S2F for Declaration by Assessee instructions. THIS STATEMENT SUBJECT TO AUDIT



NAME

### **PIPELINE PROPERTY STATEMENT**

	Α	В	с	D	E	F	G	н
	FILE/PARCEL NUMBER	ASSESSOR'S	DESIGNATION, NAME OR NUMBER	PLACE	STATUS	DIAMETER	ACQUIRED	BASIS
SEGMENT		ASSESSED VALUE OR TAXPAYER'S DATE SOLD OR ABAN-		CONSTRUCTION	UTILITY	LENGTH	ACT/EST	ACT/EST
SEC	ASSESSOR'S USE ONLY	DONED		PRODUCT	ASSESSOR'S USE ONLY		BOOKED	BOOKED
F		-						
SEGMENT								
ΤZ		-						
SEGMENT								
0,								
F								
SEGMENT								
S								
SEGMENT		-						
SE						1		
SEGMENT		-						
SE								
SEGMENT		-						
SEG								
SEGMENT								
SEG								
							SHEET NUMBER	

#### INSTRUCTIONS FOR PIPELINE PROPERTY STATEMENT

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

#### **EXAMPLE AND EXPLANATION OF INFORMATION REQUIRED IN EACH COLUMN**

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

#### Explanation

COLUMN	ITEM	DESCRIPTION
Α	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.
В	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."

# 

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.         "B"       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 a trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfers, and non-cash events betweer related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchas price. DO NOT include the cost or value of the right-of-way in the basis whether or	COLUMN	ITEM	DESCRIPTION
Image: Product         Image: Product end	D	Place	
Image: Status       -'C - Concrete or clay         Product       -'P - Plastic, e.g., PVC         'W'.       Waped or coated iron or steel         'O' - Other material used       -'C - Grude oil and unrefined natural gasoline         'W'.       Waped or coated iron or steel         'O' - All other products or uses       ''W' - Water or waste water         'O' - All other products or uses       ''W' - Water or waste water         'O' - All other products or uses       ''W' - Water or waste water         'O' - Operational with an average annual throughput (utilization) of three percent (2%) or more.       ''Y' - Narionad (new rot be used again) during the past year         'S' - Sold during the past '2%' - ready to use: 1% - repairs needed; and 0% - fuil 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.         Diameter       Enter the pipeline diameter to the nearest two decimals.         Length       Enter the date acquired for property tax purposes. The date may or may not be the sassor's Use Only         Assessor's Use Only       Leave item (cell) blank.         Biameter       Enter the date acquired for property tax purposes. The date may or may not be the sassor's Use Only         Actr/Est       ''F' ' The acquisition qare ora a		Construction	
Image: Status       Image: Status<			
Image: Status       Image: Status<			
Product         "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           "W" - Water or waste water           "O" - other the following status codes: "A" - Abandoned (never to be used again) during the past year "S" - Sold during the past year           "S" - Operational with an average annual throughput (utilization) of three percent (3%) or more.           "T" - Idle during the year: 2% - ready to use; 1% - repairs needed; and 0% - full unusable.           "W" - Work or construction in progress.           Utility         Enter the eaverage annual throughput (utilization) of three percent (3%) or more.           Assessor's Use Only         Leave item (cell) blank.           F         Diameter           First the inpeline 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           Acquired         Enter the date acquised or property tax purposes. The date may or may not be the same as the date for property tax purposes. The date may are estimated. "A" - Atual date of acquisition.           "F" - The date is your best guess, probably due to lack of records. "T" - The date is your best guess, probably due to lack of records. "T" - The date is your best guess, strasfer, and non-cash e			
Product         "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           "W" - Water or waste water           "O" - Other the following status codes: "A" - Abandoned (never to be used again) during the past year           "S" - Status           E           Status           "A" - Abandoned (never to be used again) during the past year "S" - Operational with an average annual throughput (utilization) of three percent (3%) or more.           "T" - Idle during the year: 2% - ready to use; 1% - repairs needed; and 0% - full 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           Furt the jepleine 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           Statu date data quisition date, or an alternate date set by the Assessor.           Act/Est         Enter the length in feet to the nearest foot.           "A" - Ited ata sing you is satual, but the			"P" - Plastic, e.g., PVC
Product         ••••••••••••••••••••••••••••••••••••			
Image: Status       "C" - Crude oil and unrefined natural gasoline         "W" - Natural gas       "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.         "T" - Idle during the year: 2% - ready to use; 1% - repairs needed; and 0% - full 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.         Enter the length in feet to the nearest two decimals.         Length       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 ye actual acquisition date, or an alternate date set by the Assessor.         Act/Est       Enter the date of acquisition.         "W" - He date is your best guess, probably due to lack of records.         "W" - He date when the pipeline was first reflected in your accounting records. Leave item the date when the pipeline was first reflected in your accounting records. Leave item ergardless of the book value or income tax basis. Gifs and other non-cas grants to the saller must be converted to cash			
Image: Status       "C" - Crude oil and unrefined natural gasoline         "W" - Natural gas       "W" - Water or waste water         "O" - All other products or uses         E       Status         Enter one of the following status codes:         "Q" - Nabandoned (never to be used again) during the past year         "S" - Sold during the past year         "Q" - Operational with an average annual throughput (utilization) of three percent (3%) or more.         "T" - Idle during the year: 2% - ready to use; 1% - repairs needed; and 0% - full unvable.         "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.         Enter the length in feet to the nearest two decimals.         Length       Enter the date acquired for property tax purposes. The date may or may not be the same sist the date for accounting purposes. The date may or may not be the same sist the date for accounting purposes. The date may or the date set when the pipeline was first reflected ate:         "A" - Actual acquisition date, or an alternate date set by the Assessor.         Act/Est       Enter the date when the pipeline was first reflected ate:         "A" - He date is your best guess, probably due to lack of records.         "F" - The date is your best guess, transfers, and non-cash events betwee related or unrelated companies or people, the ba		Product	Enter the code for the product generally in the pipeline:
F       Refined products         "W"- Water or waste water       "O" - All other products or uses         "O" - All other products or uses       "A" - Abandoned (never to be used again) during the past year         "G" - Operational with an average annual throughput (utilization) of three percent (3%) or more.       "T" - I died during the year: 2% - ready to use; 1% - repairs needed; and 0% - ful unusable.         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 ident in futor to accounting purposes. The date may or may not be the same as the date for accounting purposes. The date may or may not be the same as the date or accounting purposes. The date may or may not be the same as the date of acquisition.         "F" - The date is your best quess, probably due to lack of records.       "Y" - The date is your best quess, probably due to lack of records.         "S" - The date is your best quess, for adverse date in your accounting records. Leave the date when the pipeline was first reflected in your accounting records. Leave item caps (in in your books.         H       Basis       Enter the date when the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permiting, cathodic projection, excavating a trenching, testing, and other charges and exponse needed to pipe the pipeling including the pipe, engineering fee overhead charges (direct or indir			
F       Refined products         "W"- Water or waste water       "O" - All other products or uses         "O" - All other products or uses       "A" - Abandoned (never to be used again) during the past year         "G" - Operational with an average annual throughput (utilization) of three percent (3%) or more.       "T" - I died during the year: 2% - ready to use; 1% - repairs needed; and 0% - ful unusable.         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 ident in futor to accounting purposes. The date may or may not be the same as the date for accounting purposes. The date may or may not be the same as the date or accounting purposes. The date may or may not be the same as the date of acquisition.         "F" - The date is your best quess, probably due to lack of records.       "Y" - The date is your best quess, probably due to lack of records.         "S" - The date is your best quess, for adverse date in your accounting records. Leave the date when the pipeline was first reflected in your accounting records. Leave item caps (in in your books.         H       Basis       Enter the date when the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permiting, cathodic projection, excavating a trenching, testing, and other charges and exponse needed to pipe the pipeling including the pipe, engineering fee overhead charges (direct or indir			" <b>N</b> " - Natural gas
E       Status       Enter one of the following status codes: "X" - Abandoned (never to be used again) during the past year "S" - Sold during the past year "Q" - Operational with an average annual throughput (utilization) of three percent (3%) or more. "T - Idle during the year. 2% - ready to use; 1% - repairs needed; and 0% - full 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         Eave item (cell) blank.       Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelines. Assessor's Use Only         G       Acquired       Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelines. Assessor's Use Only         G       Acquired       Enter the pipeline diameter to the nearest two decimals. 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 or may not be the same as the date for accounting purposes. The date may be the established base ye 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 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.         H       Basis       Enter the property tax basis. This amount neported as "Booked" The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline induding the pipe, engineering fee			"R" - Refined products
E       Status       Enter one of the following status codes:         "K" - 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.       "T - Idle during the year: 2% - ready to use; 1% - repairs needed; and 0% - full unusable.         Utility       Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelnes.         Assessor's Use Only       Leave item (cell) blank.         F       Diameter       Enter the length in feet to the nearest two decimals.         Length       Enter the length in feet to the nearest two decimals.         Assessor's Use Only       Leave item (cell) blank.         G       Acquired       Enter the length in feet to the nearest two decimals.         Acquired       Enter the date acquired for property tax purposes. The date may be the same as the date for accounting purposes. The date may be the stabilished base ye actual acquisition date, or an alternate date set by the Assessor.         Act/Est       Enter one of the following codes relating to the acquired date:         "Y" - The date is your best guess, probably due to lack of records.       "Y" - The date is your bests guess, probably due to lack of records.         "Y" - The date is your best guess, probably due to lack of records.       "Y" - The date is your books.         H       Basis       Enter the property tax basis. Thi			"W"- Water or waste water
Mathematical Structure       "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.         T       - Idle during the year: 2% - ready to use; 1% - repairs needed; and 0% - ful 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 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 ye actual acquisition date, or an alternate date set by the Assessor.         Act/Est       Enter of the following codes relating to the acquired date:         "K" - Actual date of acquisition.       "F" - The date is your best guess, probably due to lack of records.         "K" - Base year as set by the Assessor.       Enter the property tax basis. This amount may be the same as the amount reported as "Boaked". 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 overthe act charges (direct or indirect), permitting, cathodic projection, excavating a trenching, restring, and other charges			"O" - All other products or uses
H         *A* - Abandoned (never to be used again) during the past year           'S* - Sold during the past year           'S* - Sold during the past year           'S* - Sold during the year: 2% - ready to use; 1% - repairs needed; and 0% - full 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           Length         Enter the length in feet to the nearest two decimals.           Length         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 to the established base ye actual acquisition date, or an alternate date set by the Assessor.           Act/Est         Enter one of the following codes relating to the acquired date:           'K* - Actual date of acquisition.         'K* - Actual date of acquisition.           'B* - Basis         Enter the ate when the pipeline was first reflected in your accounting records.           'K* - Actual date of acquisition.         'F* - The acquisition year is actual, but the month and day are estimated.           'B* - Basis         Enter the date when the pipeline was first reflected in your accounting records.           'Y* - The acquisition year is actual, but the month and day are estisting pipleline, or the cost to install the pipeline including th	E	Status	Enter one of the following status codes:
Willing         "O"         - Operational with an average annual throughput (utilization) of three percent (3%) or more.           T         - Idle during the year: 2% - ready to use; 1% - repairs needed; and 0% - full unusable.           WW         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.           Enter the length in feet to the nearest two decimals.         Length           Enter the length in feet to the nearest foot.         Assessor's Use Only           Assessor's Use Only         Leave item (cell) blank.           G         Acquired         Enter the length in feet to the nearest foot.           Assessor's Use Only         Leave item (cell) blank.           G         Acquired         Enter one of the following codes relating to the acquired date:           "W"         "The date is your best guess, probably due to lack of records.           "Y"         "The date is your best guess, probably due to lack of records.           "Booked         Enter the date mount 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 a trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfe			
H         percent (3%) or more.           "T"         - Idle during the year: 2% - ready to use; 1% - repairs needed; and 0% - full 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           Length         Enter the length in feet to the nearest two decimals.           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 ye actual acquisition date, or an alternate dates by the Assessor.           Act/Est         Enter the adate acquired for property tax purposes. The date may or the same as the acquired date: "X" - 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 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 a trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfers, and non-cash events betwee related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or			"S" - Sold during the past year
Image in the intervent of the inte			"O" - Operational with an average annual throughput (utilization) of three
H       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 length in feet 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 yet actual acquisition date, or an alternate date set by the Assessor.         Act/Est       Enter one of the following codes relating to the acquired date:         "K"       - Actual date of acquisition.         "E"       - The date is your best guess, probably due to lack of records.         "W"       "The acquisition year is actual, but the month and day are estimated.         "B"       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 a trenching, testing, and other charges and exponses needed to place the pipeline in service. For acquisition involving exchanges, transfers, and non-cas everts betwee related or			percent (3%) or more.
H       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 length in feet 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 yet actual acquisition date, or an alternate date set by the Assessor.         Act/Est       Enter one of the following codes relating to the acquired date:         "K"       - Actual date of acquisition.         "E"       - The date is your best guess, probably due to lack of records.         "W"       "The acquisition year is actual, but the month and day are estimated.         "B"       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 a trenching, testing, and other charges and exponses needed to place the pipeline in service. For acquisition involving exchanges, transfers, and non-cas everts betwee related or			
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