EF-571-P-R08-0806-30000350-1 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	
		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	
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			DEC	LARATION BY	ASSESSEE		-		
	ERSHIP TYPE (☑)	Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.							
	ietorship 🗌	I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including ac-							
	ership 🗌	companying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the							
	pration	complete and inclu	udes all property required to be re	eported which is	owned, claim	ned, possessed	, controlled, or r	nanaged by the	
Other		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 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
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		1	1				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
	FILE/PARCEL NUMBER	FILE/PARCEL NUMBER ASSESSOR'S ASSESSOR VALUE OR ASSESSOR'S USE ONLY DATE SOLD OR ABANDONED	DESIGNATION, NAME, OR NUMBER	PLACE	STATUS	DIAMETER	ACQUIRED	BASIS
SEGMENT				CONSTRUCTION	UTILITY	LENGTH - FT	ACT/EST	ACT/EST
SI	USEONLY			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
12			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	Leave this item blank unless sold or abandoned. Enter "S" or "A" and the date
	Sold or Abandoned	(e.q., A-5/15/95).
С	Assessed Value or Date	Leave this item blank unless sold or abandoned. Enter "S" or "A" and the date
	Sold or Abandoned	(e.g., A-5/15/95).
	Designation, Name,	Enter the pipelines name, number, or other designation.
	or Number	······································
		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 (there no vareage annual throughput (utilization) of three percent (2%) or more. 'U' W' - Work or construction in progress. -''Y' - 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 sassosor. Actv/Est ''R' - Aktual date of acquisition date; or an alternate date set by the Assessor. Actv/Est ''R' - Actual date of acquisition date; or accusting reports. Leave item (cell) blank. Basis Enter the date soure dat		Construction	
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Product ••••••••••••••••••••••••••••••••••••			
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