EF-571-P-R08-0806-40000663-1 BOE-571-P (S1F) REV. 8 (8-06)

#### 20 **PIPELINE PROPERTY STATEMENT**

### 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.

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.)
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# Office of Tom J. Bordonaro, Jr. San Luis Obispo County Assessor

County Government Center 1055 Monterey Street, Suite D360 San Luis Obispo, CA 93408 Telephone (805) 781-5643 Fax: (805) 781-5641

Email: Assessor@co.slo.ca.us Web Site: slocounty.ca.gov/assessor

RETURN THIS ORIGINAL. COPIES WILL NOT BE ACCEPTED.

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						CONTACT INFORMATION			
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⊢	FILE/PARCEL NUMBER	ASSESSOR'S ASSESSED VALUE	DESIGNATION, NAME OR NUMBE	R PLACE	STATUS	DIAMETER	ACQUIRED	BASIS	
SEGMENT	ASSESSOR'S	OR TAXPAYER'S		CONSTRUCTION	UTILITY	LENGTH	ACT/EST	ACT/EST	
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	ERSHIP TYPE (☑)	Note: Th	e following declaration mus	t be completed and	signed. If you	u do not do so	, it may result in	n penalties.	
Propri Partne	ietorship 🗌	I declare under pen	alty of perjury under the laws o	of the State of Californi	a that I have	examined this p	oroperty stateme	ent, including ac-	
	oration	complete and inclu	lules, statements or other att ides all property required to l	be reported which is	owned, claim	knowledge all led, possessed,	nd belief it is tr , controlled, or r	nanaged by the	
Other			ne assessee in this statement a	t 12:01 a.m. on January	/ 1, 20				
IGNATUF	re of assessee or authori	IZED AGENI*				DATE			
IAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)						TITLE			
AME OF	LEGAL ENTITY (other than D	BA) (typed or printed)				FEDERAL EMPLOY	ER ID NUMBER		
DEDVDEL	R'S NAME AND ADDRESS (+	ned or printed)		TELEPHONE NUMBER		TITLE			
REPARER'S NAME AND ADDRESS (typed or printed)  TELEPHONE NUMBER  TII									

<sup>\*</sup>Agent: see page S2F for Declaration by Assessee instructions. THIS STATEMENT SUBJECT TO AUDIT



## PIPELINE PROPERTY STATEMENT

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	A	В	С	D	E	F	G	Н
	FILE/PARCEL NUMBER	ASSESSOR'S ASSESSED VALUE OR	DESIGNATION, NAME OR NUMBER	PLACE	STATUS	DIAMETER	ACQUIRED	BASIS
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#### 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**

	A	В	С	D	E	F	G	Н
<u> </u>	FILE/PARCEL NUMBER	ASSESSOR'S ASSESSED VALUE	DESIGNATION, NAME, OR NUMBER	PLACE	STATUS	DIAMETER	ACQUIRED	BASIS
SEGMENT	OR ASSESSOR'S TAXPAYER'S USE ONLY DATE SOLD OR ABANDONED		CONSTRUCTION	UTILITY	LENGTH - FT	ACT/EST	ACT/EST	
S				PRODUCT	ASSESSOR'S USE ONLY		BOOKED	BOOKED
  -	25-1234567-123		PL1 - PL2	В	0	6.83	03/01/1975	41020
SEGMENT			761477A	W	55	4102	В	В
			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.g., A-5/15/95).
C	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."



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)
		" <b>C</b> " - Concrete or clay
		"I" - Thermal insulated iron or steel
		" <b>P</b> " - Plastic, e.g., PVC
		" <b>W</b> "- 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
		" <b>N</b> " - Natural gas
		"R" - Refined products
		" <b>W</b> "- 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.
		" <b>W</b> "- 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
_	ricquired	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:
	7100/250	"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. Leav
	booked	this blank if not in your books.
Н	Di-	
п	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 ar
		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 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 purchas
		price. <b>DO NOT</b> 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 include
		the pipeline and the right-of-way as a single pipeline amount.
	Act/Est	Enter one of the following codes relating to the "Basis:"
		" <b>A</b> " - 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.
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