



**SPECIAL INSTRUCTIONS TO STATE  
ASSEESSES OF INTERCOUNTY PIPELINES — NONCOMMON CARRIER PIPELINES**

Under the provisions of section 826 and 830 of the Revenue and Taxation Code and section 901, Title 18, California Code of Regulations, the BOE requests that you file a property statement with the BOE between January 1, 2010, and 5:00 p.m. on March 1, 2010. The property statement shall be completed in accordance with instructions included with the property statement and in publication 67-PL, *Instructions for Reporting State-Assessed Property*, for lien date 2010. If you do not have these instructions, please let us know and we will mail them to you.

All parts of the property statement must be filed by March 1 (exceptions — see “N/A” below). Extensions of time for filing the property statement or any of its parts may be granted only on a showing of good cause under a written request made prior to March 1. If you do not file timely, it may result in an added penalty of ten percent of the assessed value as required by section 830 of the Revenue and Taxation Code.

A positive response is required for all parts of the property statement. If a requested item does not apply, please so state. If you do not respond to all parts of the property statement, you may be subject to the penalties of section 830 of the Revenue and Taxation Code.

Item 3 requirements need not be returned if there is nothing to report. However, a positive response under the “N/A” column on page S1F is required for those forms not returned.

**THE PROPERTY STATEMENT INCLUDES:**

1. BOE-517-PN Schedule I — *California Pipeline Load Factors* (may include a statement of future use if a major difference from the prior year is forecasted).
2. A copy of your 2009 annual report to the California Public Utilities Commission, if required to file.
3. A copy of your 2009 annual report(s) to federal regulatory agencies, if required to file.
4. Supplemental information as required.

Report book cost (100 percent of actual cost). Include excise, sales and use taxes (see instructions below for important use tax information), freight-in, installation charges, finance charges during construction, and all other relevant costs required to place the property in service. Do not reduce costs for depreciation (which must be reported separately). Report separately the details of any write-downs of cost, extraordinary damage or obsolescence, or any other information that may help the BOE in estimating fair market value.

N/A — Not Applicable

For purposes of these instructions, pipelines include the facilities and appurtenances that are essential to the intercounty transportation or transmission systems, but shall exclude the contents of such pipelines.

**DOLLAR-AGE DETAIL REPORT: Fixed Equipment** — (BOE-533-PF)

Items shall be identified by location, description (i.e., account number and account name), acquisition date, and acquisition cost. No more than one location per page.

**DOLLAR-AGE DETAIL REPORT: Continuous Pipeline** — (BOE-533-PP)

Pipelines shall be identified by location, description (i.e., account number and name), acquisition date, and acquisition cost. No more than one flume, canal, ditch, or aqueduct per page.

**PIPELINE MILEAGE REPORT** — (BOE-575-P)

Each pipeline shall be identified by name with lengths shown to the nearest hundredth of a mile for each county. No more than one flume, canal, ditch, or aqueduct per page.

**Note:** All replacement cost studies, obsolescence requests, and other voluntary information that assesses believe affects the value of their property must be filed with the property statement or by a date granted by a formal extension. If such information is not filed by that date, staff is not required to consider it in determining its unitary value recommendation.

**USE TAX INFORMATION**

California use tax is imposed on consumers of tangible personal property that is used, consumed, given away or stored in this state. Businesses must report and pay use tax on items purchased from out-of-state vendors not required to collect California tax on their sales. If your business is not required to have a seller's permit with the BOE, the use tax may be reported and paid on your California State Income Tax Return or directly to the BOE on the tax return provided in publication 79-B, *California Use Tax*. Obtain additional use tax information by calling the BOE Taxpayer Information Section at 800-400-7155 or from the website [www.boe.ca.gov/sutax/usetaxreturn.htm](http://www.boe.ca.gov/sutax/usetaxreturn.htm).

**2010****SCHEDULE B — TOTAL CALIFORNIA NONCOMMON CARRIER PLANT AND EQUIPMENT  
(SUMMARY OF SCHEDULES B2 + B3)**

COMPANY NAME			SBE NO.		
LINE ITEM NO.	FERC ACCOUNT NUMBER	ACCOUNT NAME <i>(see NOTE 1)</i>	A (SCH B2, COL D)	B (SCH B3, COL D)	C BALANCE END OF 2009 (A+B)
1	101, 151, 171	Land			
2	102, 152	Rights of Way			
3		Total Land and Rights of Way <i>(add lines 1 and 2)</i>			
4	103, 153	Line Pipe			
5	104, 154	Line Pipe Fittings			
6	105, 155	Pipeline Construction			
7	106, 156, 176	Buildings			
8	107, 157	Boilers			
9	108, 158	Pumping Equipment			
10	109, 159, 179	Machine Tools and Machinery			
11	110, 160	Other Station Equipment			
12	111, 161	Tankage			
13	112, 162	Delivery Facilities			
14	113, 163, 183	Communication Systems <i>(see Note 1)</i>			
15	114, 164, 184	Office Furniture and Equipment			
16	115, 165, 185	Vehicles and Other Work Equipment <i>(see Note 2)</i>			
17	116, 166, 186	Other Property (not material and supplies)			
18		Total Plant and Equipment <i>(add lines 4 thru 17)</i>			
19	187	Construction Work In Progress (CWIP)			
20	17	Materials and Supplies			
21		Total CWIP and Materials & Supplies <i>(add lines 19 thru 20)</i>			
22		Total CA Taxable Property <i>(add lines 3, 18 and 21)</i>			
ACCRUED DEPRECIATION					
23	31, 35	Applicable to Taxable Property			

**Note 1** — Do not include radios in licensed vehicles.**Note 2** — Do not include licensed vehicles.

**2010****SCHEDULE B2 — TOTAL CALIFORNIA STATE-ASSESSED PLANT AND EQUIPMENT  
NONCOMMON CARRIER**

COMPANY NAME			SBE NO.			
LINE ITEM NO.	FERC ACCOUNT NUMBER	ACCOUNT NAME <i>(see NOTE 1)</i>	A BALANCE BEGINNING OF 2009	B ADDITIONS	C RETIREMENTS	D BALANCE END OF 2009 (A+B-C)
1	101, 151, 171	Land				
2	102, 152	Rights of Way				
3		Total Land and Rights of Way <i>(add lines 1 and 2)</i>				
4	103, 153	Line Pipe				
5	104, 154	Line Pipe Fittings				
6	105, 155	Pipeline Construction				
7	106, 156, 176	Buildings				
8	107, 157	Boilers				
9	108, 158	Pumping Equipment				
10	109, 159, 179	Machine Tools and Machinery				
11	110, 160	Other Station Equipment				
12	111, 161	Tankage <i>(see Note 2)</i>				
13	112, 162	Delivery Facilities				
14	113, 163, 183	Communication Systems <i>(see Note 3)</i>				
15	114, 164, 184	Office Furniture and Equipment				
16	115, 165, 185	Vehicles and Other Work Equipment				
17	116, 166, 186	Other Property (not materials and supplies)				
18		Total Plant and Equipment <i>(add lines 4 thru 17)</i>				
19	187	Construction Work In Progress (CWIP)				
20	17	Materials and Supplies				
21		Total CWIP and Materials & Supplies <i>(add lines 19 and 20)</i>				
22		Total California Taxable Property <i>(add lines 18 and 21)</i>				
23	31, 35	ACCRUED DEPRECIATION Applicable to Taxable Property				

**Note 1** — Do not include property assessed by any California County Assessor.**Note 2** — Include only those tanks necessary for the operation of the pipeline. Report tanks used for storage and delivery of petroleum products on Schedule B3.**Note 3** — Do not include radios in licensed vehicles.

**2010****SCHEDULE B3 — TOTAL CALIFORNIA COUNTY-ASSESSED PLANT AND EQUIPMENT  
NONCOMMON CARRIER**

COMPANY NAME			SBE NO.			
LINE ITEM NO.	FERC ACCOUNT NO.	ACCOUNT NAME	A BALANCE BEGINNING OF 2009	B ADDITIONS	C RETIREMENTS	D BALANCE END OF 2009 (A+B-C)
1	101, 151, 171	Land				
2	102, 152	Rights of Way				
3		Total Land and Rights of Way <i>(add lines 1 and 2)</i>				
4	103, 153	Line Pipe				
5	104, 154	Line Pipe Fittings				
6	105, 155	Pipeline Construction				
7	106, 156, 176	Buildings				
8	107, 157	Boilers				
9	108, 158	Pumping Equipment				
10	109, 159, 179	Machine Tools and Machinery				
11	110, 160	Other Station Equipment				
12	111, 161	Tankage <i>(see Note 1)</i>				
13	112, 162	Delivery Facilities				
14	113, 163, 183	Communication Systems <i>(see Note 2)</i>				
15	114, 164, 184	Office Furniture and Equipment				
16	115, 165, 185	Vehicles and Other Work Equipment <i>(see Note 3)</i>				
17	116, 166, 186	Other Property (not materials and supplies)				
18		Total Plant and Equipment <i>(add lines 4 thru 17)</i>				
19	187	Construction Work In Progress (CWIP)				
20	17	Materials and Supplies				
21		Total CWIP and Materials & Supplies <i>(add lines 19 and 20)</i>				
22		Total California Taxable Property <i>(add lines 3, 18 and 21)</i>				
23	31, 35	APPLICABLE DEPRECIATION Applicable to Taxable Property				

**Note 1** — Include tanks used for storage and delivery purposes. Tanks essential to pipeline operations should be reported on Schedule B2.**Note 2** — Do not include radios in licensed vehicles.**Note 3** — Do not include licensed vehicles.**SCHEDULE B4 — RECONCILE SCHEDULE B2 (STATE-ASSESSED PLANT AND EQUIPMENT) TO  
DOLLAR-AGE DETAIL REPORT AND SCHEDULE H (CONSTRUCTION WORK IN PROGRESS)  
STATE-ASSESSED TAXABLE PROPERTY TOTALS ONLY**

LINE ITEM NO.	SCHEDULE LINE NO.	DESCRIPTION	ORIGINAL COST
1	Sch B2, line 18D	Total Plant and Equipment	
		DOLLAR-AGE DETAIL REPORT & SCHEDULE H	
2	BOE-533-PF	Total of Dollar-Age Detail Report — Fixed Equipment <i>(see Note 1)</i>	
3	BOE-533-PP	Total of Dollar-Age Detail Report — Continuous Pipeline <i>(see Note 1)</i>	
4	SCH H	Total of State-Assessed Taxable New & Replacement CWIP (line 38D)	
5		Total Dollar-Age Detail Reports & Schedule H <i>(add lines 2 &amp; 3 &amp; less line 4)</i>	
6		Difference <i>(subtract line 1 from line 5)</i> line 6 should equal zero	

**Note 1** — Include CWIP (Schedule H, line 38D) in Dollar-Age Detail Report — Fixed Equipment and Continuous Pipeline.

**2010**

**SCHEDULE H – CONSTRUCTION WORK IN PROGRESS**

COMPANY NAME			SBE NO.	
LINE ITEM NO.	A DESCRIPTION <i>(list by tangible property description, county, and location code)</i>	STATE-ASSESSED		NOTE: 1. Attach additional schedules if necessary. 2. Complete all columns for all sections.
		B NEW CONSTRUCTION	C REPLACEMENT CONSTRUCTION	
	<b>TAXABLE CWIP</b>			
1				
2				1. TOTAL SYSTEM CWIP
3				
4				a. TOTAL SYSTEM NEW CWIP
5				<i>(lines 46B + 46D)</i>
6				
7				b. TOTAL SYSTEM REPLACEMENT CWIP
8				<i>(lines 46C + 46E)</i>
9				
10				c. TOTAL SYSTEM CWIP
11				<i>(lines 1a + 1b) from above</i>
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				<b>D</b>
36				<b>TOTAL</b>
37				<b>COUNTY NEW CONSTRUCTION</b>
38	<b>TOTAL TAXABLE CWIP (lines 1 thru 37)</b>			<b>E</b>
				<b>TOTAL</b>
				<b>COUNTY REPLACEMENT</b>
				<b>CONSTRUCTION</b>
	<b>NONTAXABLE CWIP</b>			
39	Licensed Vehicles			
40	Preliminary Engineering (see instructions)			
41				
42				<b>D</b>
43				<b>TOTAL</b>
44				<b>COUNTY NEW CONSTRUCTION</b>
45	Total Nontaxable CWIP (lines 39 thru 44)			<b>E</b>
46	<b>TOTAL CWIP (lines 38 and 45)</b>			<b>TOTAL</b>
				<b>COUNTY REPLACEMENT</b>
				<b>CONSTRUCTION</b>

**2010**

**SCHEDULE I – CALIFORNIA PIPELINE LOAD FACTORS  
USE JANUARY 1 TO DECEMBER 31 STATISTICS**

COMPANY NAME	SBE NO.
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LINE ITEM NO.	A SBE PIPE LINE NO.	B PIPELINE SEGMENT NAME <i>(from – to)</i>	C CALIFORNIA MILEAGE	D 2009 ANNUAL THRUPUT CAPACITY	E 2009 ANNUAL ACTUAL THRUPUT	F 2009 LOAD FACTOR (E/D)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
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28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42		<b>Total Mileage</b> <i>(add lines 1C thru 41C)</i>				