Instructions For Reporting State-Assessed Property

Intercounty Pipelines and Watercourses

LIEN DATE 2017

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CALIFORNIA STATE BOARD OF EQUALIZATION

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Foreword

The State Board of Equalization (BOE) is required, under the provisions of section 19 of Article XIII of the California Constitution, to assess all intercounty pipelines, flumes, canals, ditches, and aqueducts lying within two or more counties. These instructions are for the direction of those persons responsible for reporting such property. This assessment jurisdiction does not include land and land rights (easement, etc.) for pipelines. However, the Board's jurisdiction includes land and land rights for flumes, ditches, aqueducts, and canals which are referred to in this pamphlet as "watercourses."

Common Carrier pipelines are transporters of crude petroleum, refined petroleum, or intrastate natural gas for the public to hire, or engage in the business of transporting aforementioned products, and Common Carrier pipelines are assessed by the Board under the Board's jurisdiction over pipelines lying within two or more counties.

If you have any questions regarding the property statement forms or reporting instructions, contact the State-Assessed Properties Division at 1-916-274-3270, and request to be transferred to the Intercounty Pipelines and Watercourses industry lead person.

All property statement forms and reporting instructions are available on the BOE website at www.boe.ca.gov/proptaxes/sappcont.htm.

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I. Property Statement

A. General Instructions

A sworn property statement shall be filed annually with the BOE by each person, corporation, or other entity owning, claiming, possessing, using, controlling, or managing any state-assessed property.

For purposes of reporting to the BOE, intercounty pipelines and watercourses have been broken down into four subgroups. Each of the subgroups will contain a statement consisting of the following:

1. Declaration of Costs and Other Related Property Information.
   A. Common Carrier Pipelines (BOE-517-PC).
   B. Noncommon Carrier Pipelines (BOE-517-PN).
   C. Natural Gas Pipelines (BOE-517-PG).
   D. Flumes, Canals, Ditches, and Aqueducts "Watercourses" (BOE-517-PW).
2. Dollar-Age Detail Report.
3. Statement of Land Changes and Land Identification Maps. (Only flumes, canals, ditches, or aqueducts)
4. Such other information as is hereinafter directed or as may be, from time to time, requested by the BOE.

All parts of the property statement shall be filed no later than March 1st of each year.

For purposes of these instructions, pipelines shall include the facilities and appurtenances that are part of the transportation or transmission systems, but shall exclude the contents of pipelines, shall exclude lines and appurtenances that are essentially a part of production systems or other sources of supply, and shall also exclude lines and appurtenance that are essentially a part of distribution systems and refineries.

A pipeline includes the following: the line of pipe together with couplings, collars, valves, and fittings, with protection coverings; the structures supporting or encasing the pipe, above or below ground or under water; the pumps, boilers, engines, motors, manifolds, intakes, headers, station control valves, and auxiliary equipment attached to and connected therewith and necessary to the operation of the said major station units; receiving, shipping flow, breakout, balance and surge tanks, together with the suction from leased storage tanks, or other source of supply, to, from, and through pumping stations when such pumps, tanks, and so forth are essential and part of and necessary to the use and operation of the pipeline; and any other appurtenances necessary to the pipeline's proper functioning as such. Tanks used for storage and/or delivery of shipped petroleum products are not considered essential and necessary to the operation of the intercounty pipeline and should be reported to the county assessor.

Property acquired and held for future use shall be included in all reports and shall be separately reported as to its description, reason held for future use, and current status.

Contributed property shall be included in all reports and shall be separately reported as to its description, original cost to its contributor, and reason it was contributed, and by whom.

Supplemental reporting instructions may be issued to individual companies when additional data is needed or to clarify these instructions concerning specific issues. These supplemental instructions will be mailed at least 20 days prior to the extended reporting deadline.

Portions of the State Constitution, Revenue and Taxation Code, and other codes have pertinent information relating to the instructions contained in this publication. All of the codes and portions of the State Constitution pertaining to property tax laws are contained in a publication of the BOE titled "Property Taxes Law Guide." To find out more about purchasing the "Property Taxes Law Guide" visit the Internet site of the BOE at *www.boe.ca.gov.* This publication may also be obtained from the Internet site of the BOE at *www.boe.ca.gov.*

All information provided in the Property Statement declaration is subject to audit.

1. Extensions

To meet unusual situations, exceptions to the requirements of these instructions may be granted in writing by the Chief of the State-Assessed Properties Division.

The BOE, for good cause, may grant extensions as follows:

1. Up to 45 days for parts of the property statement relating to development of unitary value indicators. This includes all financial schedules, the summary control, and any supplemental data requested by the BOE. It also includes studies and other voluntary information that the assessee believes affects the value of their property.
2. Up to 30 days for parts of the property statement describing specific operating or nonunitary property. This includes the Dollar-Age Detail Report(s), Declaration of Costs & Other Related Property Information, and Statements of Land Change and Land Identification Maps.
3. An additional 15 day extension may be granted for either category above upon the showing of extraordinary circumstances which prevent filing the statement within the first extension.

2. Signature Requirements

If submitting a computer generated BOE-517, the form must be *pre-approved* by the Transportation Supervisor and must be in the same format as the preprinted forms.

This property statement must be signed by the owner or partner of the business, a duly appointed fiduciary, or an agent. When signed by an agent, employee, or representative other than a member of the bar, a certified public accountant, a public accountant, or a duly appointed fiduciary, the assessee's written authorization of the agent, employee, or representative to sign the statement on behalf of the assessee must be on file with the State-Assessed Properties Division. Statement of Authorization (BOE-892) must be submitted annually to the State-Assessed Properties Division in order for the agent, employee, or representative's status to remain current.

In the case of a corporation, the property statement must be signed by an employee or agent whom the board of directors has designated in writing (other than those excepted above) by name or by title, to sign such statements on behalf of the corporation, or by an officer of the corporation. The board of directors may appoint a person or persons to designate such employee or agent. The name of the corporation should be entered on the line provided.

The entry on the line "title" should clearly indicate whether or not written authorization is required to be filed with the BOE.

Sign the property statement in accordance with the requirements listed above. Title 18, section 172 of the California Code of Regulations provides that statements not properly signed have not been properly submitted.

II. Declaration of Costs and Other Related Property Information (BOE-517)

General Information

Note the following:

1. When there is nothing to report on a portion of the property statement, the state assessee must submit the appropriate form marked "None." Failure to respond to all parts of the property statement may subject the assessee to the penalties of Section 830 of the Revenue and Taxation Code.
2. Do not add information in black-out areas of BOE-517.
3. Terminology used throughout BOE-517:

   System = Items that pertain to the entire company, California plus all Other States.

   California = Items that pertain only to California.

   State-Assessed = Items that only pertain to California and are assessed by the BOE.

   County-Assessed = Items that are not assessed by the BOE and are assessed by any California County Assessor.

   Other States = All property that is not in California including property located in federal waters.
4. When the word pipeline is used, it includes flumes, canals, ditches, and aqueducts.

A. Instructions For Common Carrier Pipelines (BOE-517-PC)

I. Schedule A—Comparative Balance Sheet

A. Column A—System Balance Beginning of Current Year.
   1. Enter the total of all FERC Account Numbers for each line item.
   2. The total should agree with *last years'* BOE-517-PC, Schedule A, System End of Year Balances—Column B.
   3. If revisions have been made, attach schedule showing changes and reasons for changes.

B. Column B—System Balance End of Current Year.
   1. Enter the total of all FERC Account Numbers for each line item.
   2. The overall total should agree with FERC Form No. 6.

C. Column C—California Balance Beginning of Current Year.
   1. Enter the total of all California FERC Account Numbers for each line item.
   2. The total should agree with *last years'* BOE-517-PC, Schedule A, California End of Year Balance—Column D.
   3. If revisions have been made, attach schedule showing changes and reasons for changes.

D. Column D—California Balance End of Current Year.
   1. Enter the total of all California FERC Account Numbers for each line item.

E. Reconciliation.
   1. Total each sub-group.
   2. Line 36A—Total Assets—must equal Line 64A—Total Liabilities and Stockholders Equity.
   3. Line 36B—Total Assets—must equal Line 64B—Total Liabilities and Stockholders Equity.

II. Schedule B—Total California Plant and Equipment

A. This schedule is a summary of schedules B2 + B3 + B4.

B. Column A—From Schedule B2, Column D.
   1. Lines 1A—30A—Enter the numbers from Schedule B2, Column D—Lines 1D to 30D.

C. Column B—From Schedule B3, Column D.
   1. Lines 1B—30B—Enter the numbers from Schedule B3, Column D—Lines 1D to 30D.

D. Column C—From Schedule B4, Column D.
   1. Lines 1C—30C—Enter the numbers from Schedule B4, Column D—Lines 1D to 30D.

E. Column D—Balance End of Current Year.
   1. Lines 1D—30D—Enter the total of Column A plus Column B plus Column C.

F. All Columns—Lines 24 thru 27 from Assessee Records.

III. Schedule B2—Total California State-Assessed Common Carrier Plant and Equipment

A. Do not include any property assessed by any California County Assessor.

B. Column A—Balance Beginning of Current Year.
   1. Enter the total of all State-Assessed FERC Account Numbers for each line item.
   2. The total should agree with *last years'* BOE-517-PC, Schedule B2, End of Year Balance—Column D.
   3. If revisions have been made, attach schedule showing changes and reasons for changes.

C. Column B—Additions.
   1. Enter the total of all State-Assessed Additions for the year of all FERC Account Numbers for each line item.

D. Column C—Retirements.
   1. Enter the total of all State-Assessed Retirements for the year of all FERC Account Numbers for each line item.

E. Column D—Balance End of Current Year.
   1. Column A plus Column B less Column C should equal Column D.

F. Reconciliation.
   1. If out of balance, attach schedule showing reasons.

IV. Schedule B3—Total California State-Assessed Noncommon Carrier Plant and Equipment

A. Do not include any property assessed by any California County Assessor.

B. Column A—Balance Beginning of Current Year.
   1. Enter the total of all State-Assessed FERC Account Numbers for each line item.
   2. The total should agree with *last years'* BOE-517-PC, Schedule B3, End of Year Balance—Column D.
   3. If revisions have been made, attach schedule showing changes and reasons for changes.

C. Column B—Additions.
   1. Enter the total of all State-Assessed Additions for the year of all FERC Account Numbers for each line item.

D. Column C—Retirements.
   1. Enter the total of all State-Assessed Retirements for the year of all FERC Account Numbers for each line item.

E. Column D—Balance End of Current Year.
   1. Column A plus Column B less Column C should equal Column D.

F. Reconciliation.
   1. If out of balance, attach schedule showing reasons.

V. Schedule B4—Total California County-Assessed Plant and Equipment

A. Column A—Balance Beginning of Current Year.
   1. Enter the total of all County-Assessed FERC Account Numbers for each line item.
   2. The total should agree with *last years'* BOE-517-PC, Schedule B4, End of Year Balance—Column D.
   3. If revisions have been made, attach schedule showing changes and reasons for changes.

B. Column B—Additions.
   1. Enter the total of all County-Assessed Additions for the year of all FERC Account Numbers for each line item.

C. Column C—Retirements.
   1. Enter the total of all County-Assessed Retirements for the year of all FERC Account Numbers for each line item.

D. Column D—Balance End of Current Year.
   1. Column A plus Column B less Column C equals Column D.

E. Reconciliation.
   1. If out of balance, attach schedule showing reasons.

VI. Schedule B5—Total System Plant and Equipment—Taxable and Nontaxable

A. Column A—System Carrier Balance Beginning of Current Year.
   1. Lines 1A—19A—Enter the total of all FERC Account Numbers for each line item.
   2. Line 20A—Total System Property—Enter the total of Lines 1A to 19A.

B. Column B—System Noncarrier Balance Beginning of Current Year.
   1. Lines 1B—19B—Enter the total of all FERC Account Numbers for each line item.
   2. Line 20B—Total System Property—Enter the total of Lines 1B to 19B.

C. Column C—Total System Balance End of Current Year.
   1. Lines 1C—19C—Enter the total of Column A plus Column B.
   2. Line 20C should agree with FERC Form No. 6.

D. Column D—California County-Assessed Balance End of Current Year.
   1. Lines 1D—19D—Enter the total of all FERC Account Numbers for each line item.
   2. Item 20D—Total CA County Property—Enter the total of Lines 1D to 19D.

E. Reconciliation.
   1. If revisions have been made, attach schedule showing changes and reasons for changes.
   2. If the overall total does not agree with FERC Form No. 6, attach schedule showing reasons.

VII. Schedule B6—Total System Depreciation

A. Column A—System Carrier Balance Beginning of Current Year.
   1. Line 1A—Enter the total depreciation that applies to Schedule B5—Line 20A.

B. Column B—System Noncarrier Balance Beginning of Current Year.
   1. Line 1B—Enter the total depreciation that applies to Schedule B5—Line 20B.

C. Column C—Total System Balance End of Current Year.
   1. Line 1C—Enter the total of Column A plus Column B.

D. Column D—California County-Assessed Balance End of Current Year.

1. Line 1D—Enter the total CA County-Assessed depreciation that applies to Schedule B5 - Line 20D.

E. Reconciliation.
1. If revisions have been made, attach schedule showing changes and reasons for changes.
2. If the overall total does not agree with FERC Form No. 6, attach schedule showing reasons.

VIII. Schedule B7—Cost Detail of System Plant and Equipment—Taxable and Nontaxable

A. Include all System property *except:* (1) Organization Costs, (2) Franchises and Consents, (3) Miscellaneous Intangible Plant, (4) Land and Land Rights, (5) Rights-of-way, (6) CWIP, and (7) Materials and Supplies.

B. For each cost detail group:
1. Enter costs by acquisition year.
2. Enter total of each group in total box.

C. For box labeled "Cost Detail Grand Total":
1. Enter each cost detail group total.
2. Enter "Grand Total" in total box.
3. The "Grand Total" should equal Schedule B5, Line 20C less Lines 1C, 2C, 17C, and 18C.

IX. Schedule B8—Schedule B2 and B3, State-Assessed Plant and Equipment Reconciled to Dollar-Age Detail Reports and Schedule H

A. Line Item 1—Total Plant and Equipment.
1. Enter the total from Schedule B2, Line 19, Column D.

B. Line Item 2—Total Plant and Equipment.
1. Enter the total from Schedule B3, Line 19, Column D.

C. Line Item 3—Total Schedule B2 and B3.
1. Enter the total of Line 1 and Line 2.

D. Line Item 4—Dollar-Age Detail Report—Fixed Equipment.
1. Enter the total of all the items listed on BOE-533-PF.

E. Line Item 5—Dollar-Age Detail Report—Continuous Pipeline.
1. Enter the total of all the items listed on BOE-533-PP.

F. Line Item 6—Total State-Assessed Taxable New and Replacement CWIP.
1. Enter the total from Schedule H, Line 38, Columns B and C.

G. Line Item 7—Total of Dollar-Age Detail Report Less Schedule H.
1. Enter the total of Line 4 plus Line 5 minus Line 6.

H. Line Item 8—Difference.
1. Subtract Line 3 from Line 7.
2. Line 8 should equal zero.
3. Include CWIP reported in Schedule H (State-Assessed) in Schedules BOE-533-PF and BOE-533-PP.

I. Report Only State-Assessed Taxable Property on BOE-533-PF and BOE-533-PP. Do not include Material and Supplies.

X. Schedule C—Revenues and Expenses

A. Column A—System Carrier Revenue and Expense Sections.
1. Enter the total from all FERC Account Numbers for each line.
2. Line 26A—Pipeline Taxes—Do not include State and Federal Income Taxes.
3. Line 9A—Total Revenues and Line 31A—Total Expenses should equal FERC Form No. 6 totals less State and Federal Income Taxes.

B. Column B—System Noncarrier Revenue and Expense Sections.
   1. Enter the total of all FERC Account Numbers for each line.
   2. Line 26B—Pipeline Taxes—Do not include State and Federal Income Taxes.
   3. Line 9B—Total Revenues and Line 31B—Total Expenses should equal FERC Form No. 6 totals less State and Federal Income Taxes.

C. Column C—California Carrier Revenue and Expense Sections.
   1. Enter the total of all California FERC Account Numbers for each line.
   2. Line 26C—Pipeline Taxes—Do not include State and Federal Income Taxes.

D. Column D—California Noncarrier Revenue and Expense Sections.
   1. Enter the total of all California FERC Account Numbers for each line.
   2. Line 26D—Pipeline Taxes—Do not include State and Federal Income Taxes.

E. Column A—System Property Taxes and State and Federal Income Taxes Section.
   1. Line 32A—Ad Valorem Taxes—Enter the total System Ad Valorem Taxes, also include in Lines 26A and 26B.
   2. Line 33A—State Income Taxes—Enter the total System State Income Taxes, do not include in Lines 26A and 26B.
   3. Line 34A—Federal Income Taxes—Enter the total Federal Income Taxes, do not include in Lines 26A and 26B.

F. Column B—California Property Taxes and California Income Taxes Section.
   1. Line 32B—Ad Valorem Taxes—Enter the total California Ad Valorem Taxes, also include in Lines 26C and 26D.
   2. Line 33B—State Income Taxes—Enter the total California Income Taxes, do not include in Lines 26C and 26D.

XI. Schedule C3—System Rental Expense

A. System Rental Expense—Column B.
   1. Lines 1B—5B—Enter the total system rental expense for each line item.
   2. Line 6B—Total System Rental Expense—Enter the total of Lines 1B to 5B.

XII. Schedule D—Statement of Income

A. Column A—For Current Calendar Year.
   1. Enter the current year ending total for each line item.
   2. The overall total should agree with FERC Form No. 6.

B. Column B—For Prior Calendar Year.
   1. Enter the prior year ending total for each line item.
   2. The total should agree with *last years'* BOE-517-PC, Schedule D Ending Balances.
   3. If revisions have been made, attach schedule showing changes and reasons for changes.

C. Reconciliation.
   1. If out of balance with FERC Form No. 6, attach schedule showing reasons.

XIII. Schedule D2—Statement of Retained Earnings

A. Column A—For Current Year Ended.
   1. Enter the current year ending total for each line item.
   2. The overall total should agree with FERC Form No. 6.

B. Column B—For Prior Calendar Year.
   1. Enter the prior year ending total for each line item.
   2. The total should agree with *last years'* BOE-517-PC, Schedule D, Ending Balances.
   3. If revisions have been made, attach schedule showing changes and reasons for changes.

C. Reconciliation
   1. If out of balance with FERC Form No. 6, attach schedule showing reasons.

XIV. Schedule H—Construction Work in Progress

A. Construction Work in Progress (CWIP) should be reported as follows:

1. Preliminary Engineering Costs as part of Taxable CWIP.
   Preliminary Engineering Costs are those costs incurred prior to the commencement of a construction project such as feasibility studies, architectural drawings, and engineering studies. Preliminary Engineering Costs may also include architectural and engineering costs incurred during the construction phase of the project, providing they relate to the overall project rather than to the portion of the project currently being constructed. These costs should be metered in as part of taxable CWIP based on the percentage of completion as of January 1. Ideally, this completion percentage should be based on an engineering estimate. However, if an engineering estimate is not obtainable, a completion percentage based on the incurred costs of construction including overhead to January 1, divided by the estimated total costs for the project will be accepted.
2. Overhead Costs as part of Taxable CWIP.
   The reported amount for CWIP should include the proper loading for Overhead Costs. Overhead Costs are indirect labor, injuries and damages, taxes, general and administrative expenses, and overhead loading such as Allowance for Funds Used During Construction (AFUDC). The reported CWIP for California is considered to be properly loaded with its respective amount of taxable Overhead Costs when:
   a. The taxable Overhead Costs are traceable to the taxable property; *OR*
   b. The taxable CWIP is loaded with its proportionate share of Overhead Costs based on the percentage of the job's incurred taxable costs including the metered in Preliminary Engineering Costs to the total expenditures as of January 1. This *percentage* is expressed as:

      Taxable Cost to Date Before Overhead Loading (See Note 1)
      Divided By
      Total Costs to Date Before Overhead Loading

   Note 1. Taxable costs to date before overhead loading = (Taxable costs to date, less nontaxable preliminary engineering and less any other nontaxable such as prepayments for out-of-state equipment).
3. CWIP should be reported in two categories
   a. New—(CWIP representing construction of new facilities.)
   b. Replacement—(CWIP representing replacement of existing facilities.)
      If precise dollar amounts for the two categories of CWIP are not available, percentages may be reported with an explanation of how the percentages were derived.
4. Include taxable CWIP on the Dollar-Age Detail Report—Fixed Equipment (BOE-533-PF) and/or Dollar-Age Detail Report—Continuous Pipeline (BOE-533-PP).

B. Column A—Description.

1. Lines 1A—37A and 41A—44A—*Enter the location and description for each line item by Dollar-Age Detail Report Code, County Code and Location Code for all CWIP items.*

C. Column B—State-Assessed New Construction—Taxable CWIP.

1. Lines 1B—37B—Enter the cost for each location & description.
2. Line 38B—Enter the total of Lines 1B to 37B—Total Taxable CWIP.

D. Column B—State-Assessed New Construction—Nontaxable CWIP.

1. Lines 39B—44B—Enter the cost for each location & description.
2. Line 45B—Enter the total of Lines 39B to 44B—Total Nontaxable CWIP.

E. Column B—State-Assessed New Construction—Total CWIP.

1. Line 46B—Enter the total of Line 38B and Line 45B—Total CWIP.

F. Column C—State-Assessed Replacement—Taxable CWIP.
   1. Lines 1C—37C—Enter the cost for each location & description.
   2. Line 38C—Enter the total of Lines 1C to 37C—Total Taxable CWIP.

G. Column C—State-Assessed Replacement—Nontaxable CWIP.
   1. Lines 39C—44C—Enter the cost for each location & description.
   2. Line 45C — Enter the total of Lines 39C to 44C—Total Nontaxable CWIP.

H. Column C—State-Assessed Replacement—Total CWIP
   1. Line 46C—Enter the total of Line 38C and Line 45C—Total CWIP.

I. Column D—Total County-Assessed New Construction (detail not needed).
   1. Line 38D—Enter the total *taxable* County-Assessed New Construction.
   2. Line 45D—Enter the total *nontaxable* County-Assessed New Construction.
   3. Line 46D—Enter the total of Line 38D and Line 45D—Total CWIP.

J. Column E—Total County-Assessed Replacement Construction (detail not needed).
   1. Line 38E—Enter the total *taxable* County-Assessed Replacement Construction.
   2. Line 45E—Enter the total *nontaxable* County-Assessed Replacement Construction.
   3. Line 46E—Enter the total of Line 38E and Line 45E—Total CWIP.

K. Column F—Total Other States New Construction (detail not needed).
   1. Line 38F—Enter the total of all Taxable Other States New Construction.
   2. Line 45F—Enter the total of all Nontaxable Other States New Construction.
   3. Line 46F—Enter the total of Line 38F and Line 45F—Total CWIP.

L. Column G—Total Other States Replacement Construction (detail not needed).
   1. Line 38G—Enter the total *taxable* Other States Replacement Construction.
   2. Line 45G—Enter the total *nontaxable* Other States Replacement Construction.
   3. Line 46G—Enter the total of Lines 38G and 45G—Total CWIP.

M. Box Labeled—Total System CWIP.
   1. Line 1a—Enter the total of Line 46B and Line 46D and Line 46F—Total System New CWIP.
   2. Line 1b—Enter the total of Line 46C and Line 46E and Line 46G—Total System Replacement CWIP.
   3. Line 1c—Enter the total of Box 1a and Box 1b—Total System CWIP.

N. Totals for State-Assessed and County-Assessed CWIP Must Reconcile to Schedule B, Line 20D and Line 26D.

XV. Schedule I—California Pipeline Load Factors

A. Column A—SBE Pipeline Number
   1. Lines 1A—41A—Enter the BOE pipeline number.
   2. If SBE Pipeline Number unknown—contact State-Assessed Properties Division—Transportation Section Supervisor.

B. Column B—Pipeline Segment Name.
   1. Lines 1B—41B—Enter the Pipeline Name (from—to), for example, Bakersfield—Fresno.

C. Column C—California Mileage.
   1. Line 1C—41C—Enter the total Mileage in California to the nearest *hundredth* of a mile.
   2. Line 42C—Enter the total of Lines 1C to 41C.

D. Column D—Annual Thruput Capacity.
   1. Lines 1D—41D—Use January 1 to December 31 statistics.
   2. Use “Maximum Capacity” not “Design Thruput Capacity.”
   3. Calculate on a yearly basis.

E. Column E—Annual Actual Thruput.
   1. Lines 1E—41E—Use January 1 to December 31 statistics.
   2. Use actual thruput.
   3. Calculate on a yearly basis.

F. Column F—Load Factor (E/D).
   1. Lines 1F—41F—Divide Column E by Column D.
   2. Enter the total to the nearest *hundredth*.

XVI. Schedule I2—Pipeline Barrels Received and Delivered

A. Column A—Location.
   1. Lines 1A—39A—Enter the name of the location.

B. Column B—California Barrels Received.
   1. Lines 1B—39B—Enter the Barrels Received at each location in California.
   2. Line 40B—Enter the total of Lines 1B to 39B.

C. Column C—Other States Barrels Received.
   1. Lines 1C—39C—Enter the Barrels Received at each location outside of California.
   2. Line 40C—Enter the total of Lines 1C to 39C.

D. Column D—California Barrels Delivered.
   1. Lines 1D—39D—Enter the Barrels Delivered at each location in California.
   2. Line 40D—Enter the total of Lines 1D to 39D.

E. Column E—Other States Barrels Delivered.
   1. Lines 1E—39E—Enter the Barrels Delivered at each location outside of California.
   2. Line 40E—Enter the total of Lines 1E to 39E.

F. Column B—Total Barrels Received.
   1. Line 41B—Enter the total of Line 40B and Line 40C.

G. Column B—Total Barrels Delivered.
   1. Line 42B—Enter the total of Line 40D and Line 40E.

XVII. Schedule I3—Pipeline Barrel Miles

A. Column A—SBE Pipeline Number.
   1. Lines 1A—42A—Enter the BOE pipeline number.
   2. If SBE Pipeline Number unknown—contact State-Assessed Properties Division—Transportation Section Supervisor.
   3. If pipeline entirely outside California, no entry is required in this column.

B. Column B—Pipeline Segment Name.
   1. Lines 1B—42B—Enter the Pipeline Name of each segment in the system (from—to), for example, Bakersfield—Fresno.

C. Column C—California Mileage.
   1. Line 1C—42C—Enter the Number of Miles the pipeline is in California to the nearest *hundredth*.
   2. Line 43C—Enter the total of Lines 1C to 42C.

D. Column D—Other States Mileage
   1. Lines 1D—42D—Enter the Number of Miles the pipeline is in other states to the nearest *hundredth.*
   2. Line 43D—Enter the total of Lines 1D to 42D.

E. Column E—Barrels Pumped.
   1. Lines 1E—42E—Enter the Barrels Pumped through each pipeline segment in the System.
   2. Line 43E—Enter the total of Lines 1E to 42E.

F. Column F—California Barrel Miles (C x E).
   1. Lines 1F—42F—Multiply Column C by Column E.
   2. Enter the total to the nearest *hundredth*.
   3. Line 43F—Enter the total of Lines 1F to 42F.

G. Column G—Other States Barrel Miles (D x E).
   1. Lines 1G—42G—Multiply Column D by Column E.
   2. Enter the total to the nearest *hundredth*.
   3. Line 43G—Enter the total of Lines 1G to 42G.

XVIII. Schedule J—Regulatory Rate Base

If the information on this schedule is provided, staff will calculate a Rate Base value indicator.

A. Line 1—Enter the historical cost of the common carrier plant in service in column A and the adjusted cost of common carrier plant according to FERC Trended Original Cost methodology in column B.

B. Line 2—Enter the accumulated depreciation of common carrier plant in service in column A and the accumulated depreciation adjusted according to FERC Trended Original Cost methodology in column B.

C. Line 3—Enter the Deferred Income Tax Liability related to common carrier plant in service in both columns A and B.

D. Line 5a & 5b—Enter the amounts of debt and equity expressed as a percentage used in calculation of the Trended Original Cost rate base.

E. Line 6—Enter the cost of noncommon carrier plant in service in column A.

F. Line 7—Check all methods used by this company to establish rates.

B. Instructions for Noncommon Carrier Pipelines (BOE-517-PN)

I. Schedule B—Total California Noncommon Carrier Plant and Equipment

A. This schedule is a summary of Schedules B2 and B3.

B. Column A—From Schedule B2, Column D.
   1. Lines 1A—23A—Enter the numbers from Schedule B2, Column D—Lines 1D to 23D.

C. Column B—From Schedule B3, Column D.
   1. Lines 1B—23B—Enter the numbers from Schedule B3, Column D—Lines 1D to 23D.

D. Column C—Balance End of Current Year.
   1. Lines 1C—23C—Enter the total of Column A plus Column B.

II. Schedule B2—Total California State-Assessed Plant and Equipment Noncommon Carrier

A. Do not include any property assessed by any California County Assessor.

B. Column A—Balance Beginning of Current Year.
   1. Enter the total of all State-Assessed FERC Account Numbers for each line item.
   2. The total should agree with *last years'* BOE-517-PN, Schedule B2, End of Year Balance—Column D.
   3. If revisions have been made, attach schedule showing changes and reason for changes.

C. Column B—Additions.
   1. Enter the total of all State-Assessed Additions for the year of all FERC Account Numbers for each line item.

D. Column C—Retirements.
   1. Enter the total of all State-Assessed Retirements for the year of all FERC Account Numbers for each line item.

E. Column D—Balance End of Current Year.
   1. Column A plus Column B less Column C equals Column D.

F. Reconciliation
   1. If out-of-balance, attach schedule showing reasons.

III. Schedule B3—Total California County-Assessed Plant and Equipment Noncommon Carrier

A. Column A—Balance Beginning of Current Year.
   1. Enter the total of all County-Assessed FERC Account Numbers for each line item.
   2. The total should agree with *last years'* BOE-517-PN, Schedule B3, End of Year Balance—Column D.
   3. If revisions have been made, attach schedule showing changes and reasons for changes.

B. Column B—Additions.
   1. Enter the total of all County-Assessed Additions for the year of all FERC Account Numbers for each line item.

C. Column C—Retirements.
   1. Enter the total of all County-Assessed Retirements for the year of all FERC Account Numbers for each line item.

D. Column D—Balance End of Current Year.
   1. Column A plus Column B less Column C equals Column D.

E. Reconciliation
   1. If out of balance, attach schedule showing reasons.

IV. Schedule B4—Reconcile Schedule B2 to Dollar-Age Detail Report and Schedule H. State-Assessed Taxable Property Totals Only

A. Line Item 1—Total Plant and Equipment.
   1. Enter the total from Schedule B2, Line 18, Column D.

B. Line Item 2—Dollar-Age Detail Report—Fixed Equipment.
   1. Enter the total of all the items listed on BOE-533-PF.

C. Line Item 3—Dollar-Age Detail Report—Continuous Pipeline.
   1. Enter the total of all the items listed on BOE-533-PP.

D. Line Item 4—Total State-Assessed Taxable New and Replacement CWIP.
   1. Enter the total from Schedule H, Line 38, Column D.

E. Line Item 5—Total of Dollar-Age Detail Report less Schedule H.
   1. Enter the total of Line 2 plus Line 3 minus Line 4.

F. Line Item 6—Difference.
   1. Subtract Line 5 from Line 1.
   2. Line 6 should equal zero.
   3. Include CWIP reported in Schedule H (State-Assessed) in Schedules BOE-533-PF and BOE-533-PP.

G. Report only State-Assessed Taxable Property on BOE-533-PF and BOE-533-PP. Do not include Material and Supplies.

V. Schedule H—Construction Work in Progress

A. Construction Work in Progress (CWIP) should be reported as follows:

1. Preliminary Engineering Costs as part of Taxable CWIP.
   Preliminary Engineering Costs are those costs incurred prior to the commencement of a construction project such as feasibility studies, architectural drawings, and engineering studies. Preliminary Engineering Costs may also include architectural and engineering costs incurred during the construction phase of the project, providing they relate to the overall project rather than to the portion of the project currently being constructed. These costs should be metered in as part of taxable CWIP based on the percentage of completion as of January 1. Ideally, this completion percentage should be based on an engineering estimate. However, if an engineering estimate is not obtainable, a completion percentage based on the incurred costs of construction including overhead to January 1, divided by the estimated total costs for the project will be accepted.
2. Overhead Costs as part of Taxable CWIP.
   The reported amount for CWIP should include the proper loading for Overhead Costs. Overhead Costs are indirect labor, injuries and damages, taxes, general and administrative expenses, and overhead loading such as Allowance for Funds Used During Construction (AFUDC). The reported CWIP for California is considered to be properly loaded with its respective amount of taxable Overhead Costs when:
   a. The taxable Overhead Costs are traceable to the taxable property; *OR*
   b. The taxable CWIP is loaded with its proportionate share of Overhead Costs based on the percentage of the job's incurred taxable costs including the metered in Preliminary Engineering Costs to the total expenditures as of January 1. This *percentage* is expressed as:

      Taxable Cost to Date Before Overhead Loading (See Note 1)
      Divided By
      Total Costs to Date Before Overhead Loading

   Note 1. Taxable costs to date before overhead loading = (Taxable costs to date, less nontaxable preliminary engineering and less any other nontaxable such as prepayments for out-of-state equipment).
3. CWIP should be reported in two categories:
   a. New—(CWIP representing construction of new facilities.)
   b. Replacement—(CWIP representing replacement of existing facilities.)
      If precise dollar amounts for the two categories of CWIP are not available, percentages may be reported with an explanation of how the percentages were derived.
4. Include taxable CWIP on the Tangible Property List—Fixed Equipment (BOE-533-PF) or Tangible Property List—Continuous Pipeline (BOE-533-PP).

B. Column A—Description.

1. Lines 1A—37A—Enter the location and description for each line item by Tangible Property Description Code, County Code and Location Code for all CWIP items.

C. Column B—State-Assessed New Construction—Taxable CWIP

1. Lines 1B—37B—Enter the cost for each location & description.
2. Line 38B—Enter the total of Lines 1 to 37B—Total Taxable CWIP.

D. Column C—State-Assessed Replacement—Taxable CWIP.

1. Lines 1C—37C—Enter the cost for each location & description.
2. Line 38C—Enter the total of Lines 1C to 37C—Total Taxable CWIP.

E. Column D—Total State-Assessed.

1. Line 38D—Enter the total of Line 38B and Line 38C—Total Taxable CWIP.
2. Reconciliation—Line 38D must equal Schedule B, Line 13.

VI. Schedule I—California Pipeline Load Factors

A. Column A—SBE Pipeline Number.
1. Lines 1A—41A—Enter the BOE Pipeline Number.
2. If SBE Pipeline Number unknown—contact State-Assessed Properties Division—Transportation Team Supervisor.

B. Column B—Pipeline Segment Name.
1. Lines 1B—41B—Enter the Pipeline Name (from—to), for example, Bakersfield—Fresno.

C. Column C—California Mileage.
1. Lines 1C—41C—Enter the total Mileage in California to the nearest *hundredth* of a mile.
2. Line 42—Enter the total of Lines 1C to 41C.

D. Column D—Annual Thruput Capacity.
1. Lines 1D—41D—Use January 1 to December 31 statistics.
2. Use "Maximum Capacity" not "Design Thruput Capacity."
3. Calculate on a yearly basis.

E. Column E—Annual Actual Thruput.
1. Lines 1E—41E—Use January 1 to December 31 statistics.
2. Use actual thruput.
3. Calculate on a yearly basis.

F. Column F—Load Factor (E/D).
1. Lines 1F—41F—Divide Column E by Column D.
2. Enter the total to the nearest *hundredth*.

C. Instructions for Natural Gas Pipelines (BOE-517-PG)

I. Schedule A—Comparative Balance Sheet.

A. Column A—System Balance Beginning of Current Year.
1. Enter the total of all FERC Account Numbers for each line item.
2. The total should agree with *prior year's* BOE-5I7-PG, Schedule A, System End of Year Balance—Column B.
3. If revisions have been made, attach schedule showing changes and reasons for changes.

B. Column B—System Balance End of Current Year.
1. Enter the total of all FERC Account Numbers for each line item.
2. The overall totals should agree with FERC Form No. 2.

C. Column C—California Balance Beginning of Current Year.
1. Enter the total of all California FERC Account Numbers for each line item.
2. The total should agree with *prior year's* BOE-517-PG, Schedule A, California End of Year Balance—Column D.
3. If revisions have been made, attach schedule showing changes and reasons for changes.

D. Column D—California Balance End of Current Year.
1. Enter the total of all California FERC Account Numbers for each line item.

E. Reconciliation.
1. Total each sub-group.
2. Line 17A—Total Assets—must equal Line 23A—Total Liabilities and Stockholders Equity.
3. Line 17B—Total Assets—must equal Line 23B—Total Liabilities and Stockholders Equity.
4. Column D Line Items must equal Schedule B, Column D, Comparable Line Items.

II. Schedule B—Total California Plant and Equipment

A. This schedule is a summary of Schedules B2 & B3.

B. Column A—Balance Beginning of Current Year.
   1. Enter the total of all California FERC Account Numbers for each line item.
   2. The total should agree with *prior year's* BOE-5I7-PG, Schedule B, End of Year Balance—Column D.
   3. If revisions have been made, attach schedule showing changes and reasons for changes.

C. Column B—Additions.
   1. Enter the total of all California Additions for the year of all FERC Account Numbers for each line item.

D. Column C—Retirements.
   1. Enter the total of all California Retirements for the year of all FERC Account Numbers for each line item.

E. Column D—Balance End of Current Year.
   1. Column A plus Column B less Column C should equal Column D.

F. Reconciliation.
   1. If Out of balance, attach schedule showing reasons.

III. Schedule B2—Total State-Assessed Plant & Equipment

A. Do not include any property assessed by any California County Assessor.

B. Column A—Balance Beginning of Current Year.
   1. Enter the total of all State-Assessed FERC Account Numbers for each line item.
   2. The total should agree with *prior year's* BOE-5I7-PG, Schedule B2, End of Year Balance—Column D.
   3. If revisions have been made, attach schedule showing changes and reasons for changes.

C. Column B—Additions.
   1. Enter the total of all State-Assessed Additions for the year of all FERC Account Numbers for each line item.

D. Column C—Retirements.
   1. Enter the total of all State-Assessed Retirements for the year of all FERC Account Numbers for each line item.

E. Column D—Balance End of Current Year.
   1. Column A plus Column B less Column C should equal Column D.

F. Reconciliation.
   1. If out of balance, attach schedule showing reasons.

IV. Schedule B3—Total County-Assessed Plant & Equipment

A. Column A—Balance Beginning of Current Year.
   1. Enter the total of all County-Assessed FERC Account Numbers for each line item.
   2. The total should agree with *prior year's* BOE-5I7-PG, Schedule B3, End of Year Balance—Column D.
   3. If revisions have been made, attach schedule showing changes and reasons for changes.

B. Column B—Additions.
   1. Enter the total of all County-Assessed Additions for the year of all FERC Account Numbers for each line item.

C. Column C—Retirements.
   1. Enter the total of all County-Assessed Retirements for the year of all FERC Account Numbers for each line item.

D. Column D—Balance End of Current Year.
   1. Column A plus Column B less Column C should equal Column D.

E. Reconciliation.
   1. If out of balance, attach schedule showing reasons.

V. Schedule B4—Cost Detail of System Plant and Equipment—Taxable and Nontaxable (Required only if Schedule C completed.)

A. Include all System property *except*: (1) Organization Costs, (2) Franchises and Consents, (3) Miscellaneous Intangible Plant, (4) Land and Land Rights, (5) Producing Lands and Leaseholds, (6) Gas Rights, (7) Rights-of-way, (8) Unsuccessful Exploration and Development Costs, (9) Storage Leaseholds and Rights, (10) Nonrecoverable Natural Gas, (11) CWIP, and (12) Plant Materials and Operating Supplies.

B. Refer to conversion table on page 22 of instructions for breakdown of FERC accounts by cost detail group.
   1. For each cost detail group:
      a. Enter costs by acquisition year.
      b. Enter total of each group in total box.
   2. For box labeled "Cost Detail Grand Total."
      a. Enter each cost detail group total.
      b. Enter "Grand Total" in total box.
      c. The "Grand Total" should equal Schedule B2, Line 56D, and CWIP.

VI. Schedule B5—Total System Plant and Equipment

A. Column A—Balance Beginning of Current Year.
   1. Line 1A—Enter the line total from Schedule B2, Line 56A—Total State-Assessed Summary of Accounts Property.
   2. Line 2A—Enter the total of all California property that was assessed by any California County Assessor, Schedule B3, Line 56A.
   3. Line 3A—Enter the total of all Other States property.
   4. Line 4A—Enter the total of Lines 1A to 3A.

B. Column D—Balance End of Current Year.
   1. Line 1D—Enter the line total from Schedule B2, Line 56D—Total State-Assessed Summary of Accounts Property.
   2. Line 2D—Enter the total of all California property that is assessed by any California County Assessor, Schedule B3, Line 56D.
   3. Line 3D—Enter the total of all Other States property.
   4. Line 4D—Enter the total of Lines 1D to 3D.

C. Reconciliation.
   1. If revisions have been made, attach schedule showing changes and reasons for changes.
   2. If the overall total does not agree with FERC Form No. 2, attach schedule showing reasons.

VII. Schedule B6—Total System Depreciation

A. Column A—Balance Beginning of Current Year.
   1. Line 1A—Enter the line total from Schedule B2, Line 59A—Total State-Assessed Accrued Depreciation.
   2. Line 2A—Enter the total Accrued Depreciation of all California property that was assessed by any California County Assessor, Schedule B3, Line 59A.
   3. Line 3A—Enter the total Accrued Depreciation of all Other States property.
   4. Line 4A—Enter the total of Lines 1A to 3A.

B. Column D—Balance End of Current Year.
   1. Line 1D—Enter the line total from Schedule B2, Line 59D—Total State-Assessed Accrued Depreciation.
   2. Line 2D—Enter the total Accrued Depreciation of all California property that is assessed by any California County Assessor, Schedule B3, Line 59D.
   3. Line 3D—Enter the total Accrued Depreciation of all Other States property.
   4. Line 4D—Enter the total of Lines 1D to 3D.

C. Reconciliation.
   1. If out of balance, attach schedule showing reasons.
   2. If the overall total does not agree with FERC Form No. 2, attach schedule showing reasons.

VIII. Schedule B7—Schedule B2 State-Assessed Plant and Equipment Reconciled to Dollar-Age Detail Report and Schedule H

A. Line Item 1—Total State-Assessed Gas Plant Taxable Property.
   1. Enter the total from Schedule B2, Line 44, Column D.

B. Line Item 2—Dollar-Age Detail Report—Fixed Equipment.
   1. Enter the total of all the items listed on BOE-533-PF.

C. Line Item 3—Dollar-Age Detail Report—Continuous Pipeline.
   1. Enter the total of all the items listed on BOE-533-PP.

D. Line Item 4—Total State-Assessed Taxable New and Replacement CWIP.
   1. Enter the total from Schedule H, Line 32, Columns B and C.

E. Line Item 5—Total Dollar-Age Detail Report Less Schedule H.
   1. Enter total of Line 2 plus Line 3 minus Line 4.

F. Line Item 6—Difference.
   1. Subtract Line 1 from Line 5.
   2. Line 6 should equal zero.
   3. Include CWIP reported in Schedule H (State-Assessed) in Schedules BOE-533-PF and BOE-533-PP.

G. Report only State-Assessed Property on BOE-533-PF and BOE-533-PP.

   Do not include Material and Supplies.

IX. Schedule C—Revenues and Expenses

A. If the company operates entirely in California and has no operations outside of California, use System—Column A.

B. Column A—System Revenue and Expense Sections.
   1. Enter the total of all FERC Account Numbers for each line.
   2. Line 30A—Income Taxes—Do not include State and Federal Income Taxes.
   3. Line 17A—Total Utility Operating Revenue and Line 36A—Total Utility Operating Expense should equal FERC form no. 2 totals less State and Federal Income Taxes.

C. Column B—California Revenue and Expense Sections.
   1. Enter the California total of all FERC Account Numbers for each line.
   2. Line 30B—Income Taxes—Do not include State and Federal Income Taxes.

D. Column A—System Property Taxes and State and Federal Income Taxes Section.
   1. Line 37A—Ad Valorem Taxes—Enter the total System Ad Valorem Taxes, also include in Line 29A.
   2. Line 38A—State Income Taxes—Enter the total System State Income Taxes, do not include in Line 30A.
   3. Line 39A—Federal Income Taxes—Enter the total System Federal Income Taxes, do not include in Line 30A.

E. Column B—California Property Taxes and State and Federal Income Taxes Section.
   1. Line 37B—Ad Valorem Taxes—Enter the total California Ad Valorem Taxes, also include in Line 29B.
   2. Line 38B—State Income Taxes—Enter the total California State Income Taxes, do not include in Line 30B.
   3. Line 39B—Federal Income Taxes—Do not enter Federal Income Taxes, do not include in Line 30B.

X. Schedule C3—System Rental Expense

A. System Rental Expense—Column B.
   1. Lines 1B—5B—Enter the total system rental expense for each line item.
   2. Line 6B—Total System Rental Expense—Enter the total of Lines 1B to 5B.

XI. Schedule D—Statement of Income

A. Column A—For Current Calendar Year.
   1. Enter the current year ending total for each line item.
   2. The overall total should agree with FERC Form No. 2.

B. Column B—For Prior Year Ended.
   1. Enter the prior year ending total for each line item.
   2. The total should agree with *prior year's* BOE-5I7-PG, Schedule D ending balances.
   3. If revisions have been made, attach schedule showing changes and reasons for changes.

C. Reconciliation.
   1. If out of balance with FERC Form No. 2, attach schedule showing reasons.

XII. Schedule D2—Statement of Retained Earnings

A. Column A—For Current Calendar Year.
   1. Enter the current year ending total for each line item.
   2. The overall total should agree with FERC Form No. 2.

B. Column B—For Prior Calendar Year.
   1. Enter the prior year ending total for each line item.
   2. The total should agree with *prior year's* BOE-5I7-PG, Schedule D ending balances.
   3. If revisions have been made, attach schedule showing changes and reasons for changes.

C. Reconciliation.
   1. If out of balance with FERC Form No. 2, attach schedule showing reasons.

XIII. Schedule H—State-Assessed Construction Work in Progress

A. Construction Work in Progress (CWIP) should be reported as follows:
   1. Preliminary Engineering Costs as part of Taxable CWIP.
      Preliminary Engineering Costs are those costs incurred prior to the commencement of a construction project such as feasibility studies, architectural drawings, and engineering studies. Preliminary Engineering Costs may also include architectural and engineering costs incurred during the construction phase of the project, providing they relate to the overall project rather than to the portion of the project currently being constructed. These costs should be metered in as part of taxable CWIP based on the percentage of completion as of January 1. Ideally, this completion percentage should be based on an engineering estimate. However, if an engineering estimate is not obtainable, a completion percentage based on the incurred costs of construction including overhead to January 1, divided by the estimated total costs for the project will be accepted.

2. Overhead Costs as part of Taxable CWIP.
   The reported amount for CWIP should include the proper loading for Overhead Costs. Overhead Costs are indirect labor, injuries and damages, taxes, general and administrative expenses, and overhead loading such as Allowance for Funds Used During Construction (AFUDC). The reported CWIP for California is considered to be properly loaded with its respective amount taxable Overhead Costs when:
   a. The taxable Overhead Costs are traceable to the taxable property; *OR*
   b. The taxable CWIP is loaded with its proportionate share of Overhead Costs based on the percentage of the job's incurred taxable costs including the metered in Preliminary Engineering Costs to the Total expenditures as of January 1. This *percentage* is expressed as:

Taxable Cost to Date Before Overhead Loading (See Note 1)
Divided By
Total Costs to Date Before Overhead Loading

   Note 1. Taxable costs to date before overhead loading = (Taxable costs to date, less nontaxable preliminary engineering and less any other nontaxable such as prepayments for out-of-state equipment).
3. CWIP should be reported in two categories:
   a. New—(CWIP representing construction of new facilities.)
   b. Replacement—(CWIP representing replacement of existing facilities.)
      If precise dollar amounts for the two categories of CWIP are not available, percentages may be reported with an explanation of how the percentages were derived.
4. Include taxable CWIP on the Dollar-Age Detail Report—Fixed Equipment (BOE-533-PF) or Dollar-Age Detail Report—Continuous Pipeline (BOE-533-PP).

B. Column A—Description.
   1. Lines 1A—31A and 33A—38A—Enter the location and description for each line item by Tangible Property Description Code, County Code and Location Code for all CWIP items.

C. Column B—State-Assessed New Construction—Taxable CWIP.
   1. Lines 1B—31B—Enter the cost for each location & description.
   2. Line 32B—Enter the total of Lines 1B to 31B—Total Taxable CWIP.

D. Column B—State-Assessed New Construction—Nontaxable CWIP.
   1. Lines 33B—38B—Enter the cost for each location & description.
   2. Line 39B—Enter the total of Lines 33B to 38B—Total Nontaxable CWIP.

E. Column B—State-Assessed New Construction—Total CWIP.
   1. Line 40B—Enter the total of Lines 32B and 39B—Total CWIP.

F. Column C—State-Assessed Replacement—Taxable CWIP.
   1. Lines 1C—31C—Enter the cost for each location & description.
   2. Line 32C—Enter the total of Lines 1C to 31C—Total Taxable CWIP.

G. Column C—State-Assessed Replacement—Nontaxable CWIP.
   1. Lines 33C—38C—Enter the cost for each location & description.
   2. Line 39C—Enter the total of Lines 33C to 38C—Total Nontaxable CWIP.

H. Column C—State-Assessed Replacement—Total CWIP.
   1. Line 40C—Enter the total of Line 32C and Line 39C—Total CWIP.

I. Column D—Total County-Assessed New Construction (detail not needed).
   1. Line 32D—Enter the total *taxable* County-Assessed New Construction.
   2. Line 39D—Enter the total *nontaxable* County-Assessed New Construction.
   3. Line 40D—Enter the total of Lines 32D and 39D—Total CWIP.

J. Column E—Total County-Assessed Replacement Construction (detail not needed).
   1. Line 32E—Enter the total *taxable* County-Assessed Replacement Construction.
   2. Line 39E—Enter the total *nontaxable* County-Assessed Replacement Construction.
   3. Line 40E—Enter the total of Lines 32E and 39E—Total CWIP.

K. Column F—Total Other States New Construction (detail not needed).
   1. Line 32F—Enter the total of all *taxable* Other States New Construction.
   2. Line 39F—Enter the total of all *nontaxable* Other States New Construction.
   3. Line 40F—Enter the total of Line 32F and Line 39F—Total CWIP.

L. Column G—Total Other States Replacement Construction (detail not needed).
   1. Line 32G—Enter the total *taxable* Other States Replacement Construction.
   2. Line 39G—Enter the total *nontaxable* Other States Replacement Construction.
   3. Line 40G—Enter the total of Lines 32G and 39G—Total CWIP.

M. Box Labeled—Total System CWIP.
   1. Line 1a—Enter the total of Line 40B and Line 40D and Line 40F—Total System New CWIP.
   2. Line 1b—Enter the total of Line 40C and Line 40E and Line 40G—Total System Replacement CWIP.
   3. Line 1c—Enter the total of Box 1a and Box 1b—Total System CWIP.

N. Totals for System, State-Assessed, and County-Assessed CWIP Must Reconcile to Schedule A, Line 2, Column B; and Schedule B, Lines 46 + 47 + 51, Respectively.

XIV. Schedule I—California Pipeline Load Factors

A. Column A—SBE Pipeline Number
   1. Lines 1A—41A—Enter the BOE pipeline number.
   2. If SBE Pipeline Number unknown—contact State-Assessed Properties Division—Transportation Section Supervisor.

B. Column B—Pipeline Segment Name
   1. Lines 1B—41B—Enter the Pipeline Name (from — to), for example, Bakersfield—Fresno.

C. Column C—California Mileage
   1. Lines 1C—41C—Enter the total Mileage in California to the nearest *hundredth* of a mile.
   2. Line 42—Enter the total of Lines 1C to 41C.

D. Column D—MCF of Gas Annual Thruput Capacity.
   1. Lines 1D—41D—Use January 1 to December 31 statistics.
   2. Use “Maximum Capacity” not “Design Thruput Capacity.”
   3. Calculate on a yearly basis.

E. Column E—MCF of Gas Annual Actual Thruput.
   1. Lines 1E—41E—Use January 1 to December 31 statistics.
   2. Use actual thruput.
   3. Calculate on a yearly basis.

F. Column F—Load Factor (E/D).
   1. Lines 1F—41F—Divide Column E by Column D.
   2. Enter the total to the nearest *hundredth*.

XV. Schedule I2—Pipeline MCF in Gas Received and Delivered

A. Column A—Location.
   1. Lines 1A—39A—Enter the Name of the location.

B. Column B—California MCF of Gas Received.
   1. Lines 1 B—39B—Enter the MCF of Gas Received at each location in California.
   2. Line 40B—Enter the total of Lines 1B to 39B.

C. Column C—Other States MCF of Gas Received.
   1. Line 1C—39C—Enter the MCF of Gas Received at each location outside of California.
   2. Line 40C—Enter the total of Lines 1C to 39C.

D. Column D—California MCF of Gas Delivered.
   1. Line 1D—39D—Enter the MCF of Gas Delivered at each location in California.
   2. Line 40D—Enter the total of Lines 1D to 39D.

E. Column E—Other States MCF of Gas Delivered.
   1. Line 1E—39E—Enter the MCF of Gas Delivered at each location outside of California.
   2. Line 40E—Enter the total of Lines 1E to 39E

F. Column B—Total MCF in Gas Received.
   1. Line 41B—Enter the total of Line 40B and Line 40C.

G. Column B—Total MCF in Gas Delivered.
   1. Line 42B—Enter the total of Line 40D and Line 40E.

XVI. Schedule I3—Pipeline MCF Miles

A. Column A—SBE Pipeline Number.
   1. Line 1A—42A—Enter the BOE Pipeline Number.
   2. If SBE Pipeline Number unknown—contact State-Assessed Properties Division—Transportation Section Supervisor.
   3. If pipeline entirely outside California, no entry is required in this column.

B. Column B—Pipeline Segment Name.
   1. Lines 1B—42B—Enter the Pipeline Name of each segment in the System (from — to), for example, Bakersfield—Fresno.

C. Column C—California Mileage.
   1. Lines 1C—42C—Enter the number of Miles the pipeline is in California to the nearest *hundredth*.
   2. Line 43C—Enter the total of Lines 1C to 42C.

D. Column D—Other States Mileage.
   1. Lines 1D—42D—Enter the number of Miles the pipeline is in other states to the nearest *hundredth*.
   2. Line 43D—Enter the total of Lines 1D to 42D.

E. Column E—MCF Pumped.
   1. Lines 1E—42E—Enter the MCF of Gas Pumped thru each pipeline segment in the System.
   2. Line 43E—Enter the total of Lines 1E to 42E.

F. Column F—California MCF Miles (C x E).
   1. Lines 1F—42F—Multiply Column C by Column E.
   2. Enter the total to the nearest *hundredth*.
   3. Line 43F—Enter the total of Lines 1F to 42F.

G. Column G—Other States MCF Miles (D x E).
   1. Lines 1G—42G—Multiply Column D by Column E.
   2. Enter the total to the nearest *hundredth*.
   3. Line 43G—Enter the total of Lines 1G to 42G.

D. Natural Gas Pipelines
Instructions for BOE-517-PG *(Continued)*

Table to Convert FERC Account Numbers into Cost Detail Group for BOE-517-PG Schedule B4

1	2	3	4	5	6	7	8	9	10	11	12	99
305	352.2	332	311	380	306	393	333	307	330	391	364.7	301
326		343	362		308	395	334	316	331		370	302
327		353	363.1		309		345	320	352		397	303
328		367			310		346	337				304
329		376			312		354	347				325.1
341					313		355	357				325.2
351					314		363.3	363.5				325.3
361					315		363.4	364.8				325.4
364.2					317		364.5	371				325.5
366					318		364.6	387				338
375					319		368	392				340
390					335		369	394				350.1
					336		377	396				350.2
					342		378	398				352.1
					344		379					352.3
					356		381					360
					363		382					364.1
					363.2		383					365.1
					364.3		384					365.2
					364.4		385					374
							386					389
							399					

E. Instructions for Flumes, Canals, Ditches, and Aqueducts (BOE-517-PW)

I. Schedule A—Comparative Balance Sheet

A. Total Assets must equal total Liabilities and Shareholder's Equity.

II. Schedule B—Total California Plant and Equipment

A. Column A—Balance Beginning of Current Year.
1. Lines 1A—44A—Enter the total of all California Taxable Property.
2. Line 45A—total Lines 1A—44A.
3. Lines 46A—50A—Enter the total of all California Nontaxable Property.
4. Line 51A—total Lines 46A—50A.
5. Lines 53A—54A—Enter Applicable California Accrued Depreciation.
6. Line 55A—total Lines 53A—54A.
7. All totals should agree with *last years'* BOE-517-PW, Schedule B, End of Year Balance—Column D.
8. If revisions have been made, attach schedule changes and reasons for changes.

B. Column B—Additions.
1. Lines 1B—44B—Enter the total of all California Taxable Additions.
2. Line 45B—total Lines 1B—44B.
3. Lines 46B—50B—Enter the total of all California Nontaxable Additions.
4. Line 51B—total Lines 46B—50B.
5. Lines 53B—54B—Enter Applicable California Accrued Depreciation.
6. Line 55B—total Lines 53B—54B.

C. Column C—Retirements.
1. Lines 1C—44C—Enter the total of all California Taxable Retirements.
2. Line 45C—total Lines 1C—44C.
3. Lines 46C—50C—Enter the total of all California Nontaxable Retirements.
4. Line 51C—total Lines 46C—50C.
5. Lines 53C—54C—Enter Applicable California Accrued Depreciation.
6. Line 55C—total Lines 53C—54C.

D. Column D—Balance End of Current Year.
1. Column A plus Column B less Column C will equal Column D.

E. California County-Assessed Balance and State-Assessed Balance Columns.
1. The sum totals of California County-Assessed Property and State-Assessed Property must balance back to Column D. Thus separate Column D into either of the two columns: California County-Assessed Property or State-Assessed Property.

III. Schedule B2—Reconcile Schedule B State-Assessed Plant and Equipment to Dollar-Age Detail Report and Schedule H

A. Line item 1—Total Plant and Equipment.
1. Enter the total from Schedule B, Lines 7 thru 43, State-Assessed Balance column.

B. Line Item 2—Total of Dollar-Age Detail Report—Fixed Equipment.
1. Enter the total of all items listed on BOE-533-PF.

C. Line Item 3—Total of Dollar-Age Detail Report—Continuous Pipeline.
1. Enter the total of all items listed on BOE-533-PP.

D. Line Item 4—Total State-Assessed Taxable New and Replacement CWIP.
1. Enter the total from Schedule H, Line 13, Column C.

E. Line Item 5—Total of Dollar-Age Detail Report less Schedule H.
1. Enter the total of Line 2 plus Line 3 minus Line 4.

F. Line Item 6—Difference.
   1. Subtract Line 5 from Line 1.
   2. Line 6 should equal zero.
   3. Include CWIP reported in Schedule H in Schedules BOE-533-PF and BOE-533-PP.

G. Report only State-Assessed Property on BOE-533-PF and BOE-533-PP.
   Do not include Land, Rights-of-Way, or Materials and Supplies.

IV. Schedule C—Real Property Rentals

A. Enter total payments made to private parties and/or public agencies for California partial rights, full rights, land, structures, and/or other real property rentals.

V. Schedule F—Sources and Uses of Water

A. List all sources and uses of water.

VI. Schedule H—Construction Work in Progress

A. Construction Work in Progress (CWIP) should be reported as follows:
   1. Preliminary Engineering Costs as part of Taxable CWIP.
      Preliminary Engineering Costs are those costs incurred prior to the commencement of a construction project such as feasibility studies, architectural drawings, and engineering studies. Preliminary Engineering Costs may also include architectural and engineering costs incurred during the construction phase of the project, providing they relate to the overall project rather than to the portion of the project currently being constructed. These costs should be metered in as part of taxable CWIP based on the percentage of completion as of January 1. Ideally, this completion percentage should be based on an engineering estimate. However, if an engineering estimate is not obtainable, a completion percentage based on the incurred costs of construction including overhead to January 1, divided by the estimated total costs for the project will be accepted.
   2. Overhead Costs as part of Taxable CWIP.
      The reported amount for CWIP should include the proper loading for Overhead Costs. Overhead Costs are indirect labor, injuries and damages, taxes, general and administrative expenses, and overhead loading such as Allowance for Funds Used During Construction (AFUDC). The reported CWIP for California is considered to be properly loaded with its respective amount taxable Overhead Costs when:
      a. The taxable Overhead Costs are traceable to the taxable property; *OR*
      b. The taxable CWIP is loaded with its proportionate share of Overhead Costs based on the percentage of the job's incurred taxable costs including the metered in Preliminary Engineering Costs to the total expenditures as of January 1. This *percentage* is expressed as:

         Taxable Cost to Date Before Overhead Loading (See Note 1)
         Divided By
         Total Costs to Date Before Overhead Loading

      Note 1. Taxable costs to date before overhead loading = (Taxable costs to date, less nontaxable preliminary engineering and less any other nontaxable such as prepayments for out-of-state equipment).
   3. CWIP should be reported in two categories:
      a. New—(CWIP representing construction of new facilities.)
      b. Replacement—(CWIP representing replacement of existing facilities.)
         If precise dollar amounts for the two categories of CWIP are not available, percentages may be reported with an explanation of how the percentages were derived.
   4. Include Taxable CWIP on the Dollar-Age Detail Report—Fixed Equipment (BOE-533-PF) or Dollar-Age Detail Report—Continuous Pipeline (BOE-533-PP).

B. Description Column.
   1. Line 1—12—Enter the location and description for each line item by Dollar-Age Detail Report Code, County Code and Location Code for all CWIP items.

C. Column A—State-Assessed New Construction—Taxable CWIP.
   1. Lines 1A—12A—Enter the cost for each location & description.
   2. Line 13A—Enter the total of Lines 1A to 12A—Total State-Assessed Taxable CWIP.

D. Column B—State-Assessed Replacement—Taxable CWIP.
   1. Lines 1B—12B—Enter the cost for each location & description.
   2. Line 13B—Enter the total of Lines 1B to 12B—Total State-Assessed Taxable CWIP.

E. Column C—Total California CWIP.
   1. Add Line 13A and 13B to Line 13C—Total Taxable California CWIP.

III. Dollar-Age Detail Report

A. General Instructions

All BOE assessed property in California shall be listed on prescribed forms known as the Dollar-Age Detail Report in the detailed manner hereinafter explained. The Dollar-Age Detail Report shall accurately describe the property as it exists at 12:01 a.m. on the first day of January.

Undepreciated original cost (100 percent of actual cost) shall be associated with each item listed, except certain items of property as hereinafter provided. These costs should be grouped by location and subtotalled. A grand total for all items in each county shall also be included on the last page. Include excise, sales and use taxes, freight-in installation charges, and all other relevant costs. Include finance charges during the period of construction, where applicable, for self-constructed equipment, and construction financing for buildings. Do not include finance charges for purchased equipment or buildings.

B. Instructions for Fixed Equipment (BOE-533-PF)

I. General Instructions

- A. If submitting a computer generated BOE-533-PF, the forms must be pre-approved by the Transportation Supervisor and must be in the same format as the preprinted forms.
- B. Report only one location on a page.
- C. Each location may have more than one page.
- D. Include State Assessed Construction Work in Progress (CWIP) as reported in BOE-517, Schedule H.
- E. Do not include Materials and Supplies.
- F. Do not include Land and Right of Way.
- G. Do not include California County-Assessed Property.
- H. Do not include items that are not state assessed. See page 37 of Instructions for Property Not in Board Assessment Jurisdiction.
- I. Items shall be identified by County Number, Location, Acquisition Date, Description (for example, FERC Account Number) and Acquisition Cost.
- J. Items with same FERC Account Number and same Acquisition Date may be combined and reported on the same line.
- K. Property which has been retired from the assessee's accounts, but which is still owned and in place shall be listed and accompanied by a full explanation of its present status. Its undepreciated book cost at the time of retirement shall be shown.

II. Top of Form

- A. Location Name.
  1. Enter the name of the physical location, for example, Bakersfield Pump Station.
- B. SBE Number.
  1. Enter the State Board of Equalization (SBE) assigned number, for example, 499.
- C. Type of Pipeline.
  1. Check the type of material transported in pipeline, for example, Crude.
- D. Assessee Name.
  1. Enter name of entity reporting to BOE.

III. Columns A to F

A. Column A—Description.
   1. This column is optional.
   2. Enter description of item.

B. Column B—County Number.
   1. Enter the County Number in which the property is located, for example, if located in Ventura County enter 56.
   2. See page 38 of Instructions for California County Numbers.

C. Column C—Location Code.
   1. Enter your Accounting Location Code, for example, 4956.

D. Column D—Acquisition Date.
   1. Enter the four-digit year the equipment was acquired, for example, 1970.

E. Column E—FERC Account Number.
   1. Enter the FERC Account Number for the type of equipment, for example, 156.
   2. If regulated by FERC, use the FERC assigned account number.
   3. If not regulated by FERC, use the account numbers on page 38 of Instructions.

F. Column F—Original Cost.
   1. Enter the original cost of the equipment, for example, 32,967.
   2. Report book cost (100 percent of actual cost include excise, sales and use taxes, 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 Board in estimating fair market value.
   3. Do not include finance charges for purchased equipment or buildings.
   4. Total Location Original Cost—Column F.
      a. Enter the total original cost of all items in Column F.
      b. If more than one page—Enter total Location Original Cost on last page.
      c. If more than one page—leave all pages "Total Location Original Cost" box blank except for last page.

C. Instructions for Continuous Pipeline (BOE-533-PP)

I. General Instructions

A. If submitting a computer generated BOE-533-PP, the form must be pre-approved by the Transportation Supervisor and must be in the same format as the preprinted forms.

B. Report only one location on a page.

C. Each location may have more than one page.

D. Include State-Assessed Construction Work in Progress (CWIP) as reported in BOE-517, Schedule H.

E. Do not include Materials & Supplies.

F. Do not include Land and Right of Way.

G. Do not include California County-Assessed Property.

H. Do not include items that are not state assessed. See page 35 of Instructions for Property Not in Board Assessment Jurisdiction.

I. Items shall be identified by County Number, Location, Acquisition Date, Description (for example, FERC Account Number) and Acquisition Cost.

J. Items with same FERC Account Number and same Acquisition Date may be combined and reported on the same line.

K. Property which has been retired from the assessee's accounts, but which is still owned and in place shall be listed and accompanied by a full explanation of its present status. Its undepreciated book cost at the time of retirement shall be shown.

II. Top of Form

A. Pipeline Name.
   1. Enter the name of the pipeline segment (from—to), for example, Bakersfield—Fresno.

B. Assessee Name.
   1. Enter name of entity reporting to BOE.

C. Assessee Number.
   1. Enter the State Board of Equalization (SBE) assigned number, for example, 499.

D. Pipeline Number
   1. Enter the SBE pipeline segment number.
   2. If SBE pipeline number unknown—contact State-Assessed Properties Division—Transportation Section Supervisor.

E. Type of Pipeline.
   1. Check the type of material transported in pipeline, for example, Crude.

III. Columns A to F

A. Column A—Description.
   1. This column is optional.
   2. Enter description of item.

B. Column B—County Number.
   1. Enter 60 for the County Number.
   2. All continuous pipelines will use 60 for the County Number.
   3. This is to differentiate pipelines from fixed equipment.

C. Column C—Pipeline Segment Number.
   1. Enter your Pipeline Segment Number, for example, 100.

D. Column D—Acquisition Date
   1. Enter the four-digit year the equipment was acquired, for example, 1970.

E. Column E—FERC Account Number.
   1. Enter the FERC Account Number for the type of equipment, for example, 156.
   2. If regulated by FERC use the FERC assigned account number.
   3. If not regulated by FERC use the account numbers in Appendix B.

F. Column F—Original Cost.
   1. Enter the Original Cost of the equipment, for example, 32,967.
   2. Report book cost (100 percent of actual cost). Include excise, sales and use taxes, 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.
   3. Do not include finance charges for purchased equipment or buildings.
   4. Total Location Original Cost—Column F.
      a. Enter the total Original Cost of all items in Column F.
      b. If more than one page—Enter Total Location Original Cost on last page.
      c. If more than one page—leave all pages "Total Location Original Cost" box blank except for last page.

D. Instructions for Pipeline Mileage Report (BOE-575-P)

I. General Instructions

A. Report only one Pipeline on a page.

II. Top of Form

A. Pipeline Name.
1. Enter the name of the pipeline segment (from—to), for example, Bakersfield—Fresno.

B. Assessee Name.
1. Enter name of entity reporting to BOE.

C. Assessee Number.
1. Enter the State Board of Equalization (SBE) assigned number, for example, 499.

D. Pipeline Number.
1. Enter the State Board of Equalization Pipeline Number.
2. If SBE Pipeline Number unknown—contact State-Assessed Properties Division—Transportation Section Supervisor.

III. Columns A to B

A. Column A—County Number.
1. Enter the County Number in which each section of the pipeline is located, for example, if section of pipeline is located in Ventura County enter 56.
2. See Appendix A for California County Numbers.

B. Column B—Pipeline Mileage in County.
1. Enter the total mileage in each California County to the nearest *hundredth* of a mile.
2. Do not enter any pipeline mileage outside of California.
3. Enter total California mileage in box labeled Total Pipeline Mileage.

E. Special Instructions

I. Reconciliation

A. The total of all the Dollar-Age Detail Reports — Fixed Equipment (BOE-533-PF) and Continuous Pipeline (BOE-533-PP) must equal one of the following Property Statement Schedules:
1. If a Common Carrier (BOE-517-PC):
The Total of Schedule B2, Line 23D and the total of Schedule B3, Line 23D.
2. If a Noncommon Carrier (BOE-517-PN):
The total of Schedule B2, Line 22D.
3. If a Natural Gas Pipeline (BOE-5I7-PG):
The total of Schedule B2, Line 50D.
4. If a Flume, Canal, Ditch or Aqueduct (BOE-517-PW):
Schedule B Balance, Line 7 thru 44, in the State-Assessed Column.

II. Computer Generated Filing

A. Must be pre-approved by the State-Assessed Properties Division.
1. Hardcopy must be in same format as BOE-533-PF & BOE-533-PP.
2. Electronic copies must be in same format as BOE-533-PF & BOE-533-PP.
3. Hardcopy must be furnished in addition to any electronic copy provided.

IV. Statement of Land Changes for Intercounty Watercourses

All land owned or used by state assessees (including gas transmission companies), other than land associated with intercounty pipelines, must be reported to the Board. The term "used by" includes properties leased by your company from a private party or governmental entity. The BOE may delegate assessment responsibility to local assessors when state assessees use only a part of a leased property and the taxes are paid by the local assessee. These parcels should also be reported on the Dollar-Age Detail Report.

A. General

The BOE-551, Statement of Land Changes (SLC), is a multi-purpose form used to notify the State-Assessed Properties Division of any land purchases, land sales, and change in lease arrangements since the prior January 1st (lien date). The SLC must be filed with the property statement, or upon acquisition or disposal of land.

The SLC must be filled out in its entirety with all relevant data corresponding to the transaction shown in the appropriate spaces on the form. If the form is not completed correctly the preparer should expect a phone call or email from a Board representative for further information.

All new state assessees must provide the following for all real property (land and improvements) owned or used by the assessee:

a. Completed SLC BOE-551.

b. One copy of all real property acquisition agreements.

c. One copy of all real property lease agreements.

d. Three copies of Land Identification Maps as discussed below. Blueprints of project land may be a suitable alternative. Please contact the State-Assessed Properties Division for assistance.

B. Leased Properties

In the case of a new lease of privately owned land (leased) or publicly owned land (possessory interest), a description of the terms of the lease shall be given, including the amount of the current rental, the term of the lease, and renewal options, if any. Any improvements being leased shall be itemized. A copy of the building plan should be included for newly leased structures.

Whenever there is a renewal of a lease, a new SLC shall be filed with the State-Assessed Properties Division. A brief description of the terms of the renewal shall be given, including the amount of the rental and the new expiration date. The SLC should be clearly marked "Lease Renewal."

If one state assessee (sub lessee) leases property from another state assessee, the sub lessee shall report the leased property on a SLC. The property will not be assessed to the sub lessee.

A ground lease for a portion of a legal parcel (partial lease) for facilities such as cellular telephone sites, microwave sites, repeater sites, substation, etc., shall be reported.

A lease of a portion of office or commercial space within an existing building, roof-top space for communications equipment, or vault space within an existing privately owned communications facility should not be reported. State assessee owned or used equipment at this location should be included in the Property Statement.

C. Partial Interests

The following variations are applicable to particular kinds of partial interests in land:

a. In listing an undivided interest in a parcel, the total area of the parcel shall be shown together with the nature and extent of the assessee's interest, and the names of the other owners.

b. In listing a special interest in a parcel, such as oil rights only, or a full interest except for oil rights, the nature and extent of the interest shall be shown.

c. In listing water rights, descriptions shall include the name of the granting agency, the tax situs, the quantity of water use allowed by the water right, the use to which the water will be put, and any other information deemed necessary. The Land Identification Map and parcel number shall be shown if the situs is at a parcel.

d. In listing miscellaneous rights in land not covered above, the rights shall be fully described.

D. Land Identification Maps

Land Identification Maps shall be reported in triplicate for new parcels being reported for the first time this year. Each map shall clearly show the following:

- Parcel dimensions.
- Arrow pointing to the north direction.
- Official recognized reference points such as: section, township and range lines, street or road names, or assessor's parcel number.
- Scale of map (for example, 1 inch=100 feet). This will allow staff to verify the size of the parcel.

Each parcel on a map shall be assigned a map and parcel number by the assessee as outlined below. The SBE parcel number shall be unique and used only once in a county. The following is an example of the four-part numbering system required by the BOE:

- 1100-34-06 Parcel 01.
- 1100 represents the unique assessee number assigned to your company by the State-Assessed Properties Division.
- 34 represents the county number for Sacramento County. There are 58 counties in California with a unique county number assigned by the State-Assessed Properties Division. Please refer to Appendix A, Listing of California Counties, to determine the correct county number.
- 06 represents the map number assigned by you.
- 01 represents the parcel number assigned by you.

For state assessees reporting for the first time, please use the following numbering sequence:

- The first parcel should be as follows: 1100-34-01 Parcel 01
- The second parcel should be as follows: 1100-34-02 Parcel 01

Note: If a parcel is located in two or more Tax Rate Areas, the parcel must be split into two or more parcels. (Refer to the Tax Rate Area at the end of this publication for additional information.)

Please contact the State-Assessed Properties Division at 1-916-274-3270 if you require assistance.

V. Schedule of Intangible Information

A. General Information

The BOE-529-I Schedule of Intangible Information shall be used to declare intangibles. If intangibles are declared, they should be itemized and include a corresponding value. The basis of each value should also be described on the form.

If no intangibles are declared, check the box titled *No Reportable Intangibles,* or mark the *"N/A"* box on the front of the BOE-517 indicating nothing to be reported.

VI. Schedule of Leased Equipment for Intercounty Watercourses

A. General Information

Personal property or equipment in the possession of the assessee which is rented or leased is to be reported on BOE-600-A or BOE-600-B. All equipment which the state assessee (lessee) is obligated by the terms of the lease to report for ad valorem tax purposes shall be listed on BOE-600-A. Equipment for which there is not a written understanding between the state assessee and the lessor as to which one is to report the property for assessment shall also be included on BOE-600-A. Property leased from an entity described in Revenue and Taxation Code section 235 (financial corporation) must be reported on **BOE-600-A** notwithstanding the terms of the lease with respect to payment of the property taxes. *All equipment listed on BOE-600-A is also to be included in the Dollar-Age Detail Report.*

All equipment which, either by the terms of the lease or by a written understanding between the state-assessee and the lessor, is to be reported to the local assessor by the lessor on BOE-600-B and shall NOT be included in the Dollar-Age Detail Report. BOE-600-A and BOE-600-B for reporting leased personal property or equipment may be obtained from the State-Assessed Properties Division.

Additional instructions are printed on the reverse side of each form.

VII. Other Information

A. Stockholder's Reports and Reports to Regulatory Agencies

Copies of reports to stockholders and reports to regulatory agencies shall be submitted to the State-Assessed Properties Division as set forth in the instructions to state assessees included with Property Statement, BOE-517.

B. Foreign Improvement Lists

Each state assessee shall annually file a statement attesting to the separate ownership of improvements located on land owned by the assessee with the assessor of each county where such property is located, and shall furnish a copy of the statement to the State-Assessed Properties Division.

C. Book Cost

The book cost of an asset should include all the capitalized costs of placing an asset into service. These costs include but are not limited to:

a. Purchase price.
b. Sales and use taxes.
c. Transportation charges.
d. Installation charges.
e. Construction period finance charges.
f. Construction period opportunity costs.
g. Engineering and design costs.

If the book costs being reported does not include these capitalized costs or other capitalized costs that were incurred in order to place assets into service, report such costs on a separate schedule.

If any of the costs referred to above are being expensed, report such costs on a separate schedule.

Self-constructed equipment and buildings:

The book cost of self-constructed equipment and buildings should include all the costs referred to above. The book cost should be the cost that an unrelated party, bearing the full economic burden, would charge to place an asset into service on a turnkey basis. If any of these costs were not incurred as a cash expenditure, impute an economic (prevailing rate at the time of construction) dollar amount and report such amounts on a separate schedule.

D. Average Inventories

If property is held for resale, report the average inventory of such property for the prior calendar year as well as year end balances.

E. Working Cash

Report estimated working cash necessary for operations based upon the latest lead/lag studies required by the most recent rate cases. Should no current lead/lag study be available, report estimated working cash by other appropriate or generally accepted practices. In either instance, detailed analysis of how estimate was derived should be included.

F. Property Not in Board Assessment Jurisdiction

1. California Nontaxable Property.
   a. Licensed vehicles.
   b. Communication equipment in licensed vehicles.
   c. Property located on federal enclaves—Verify with SBE that location is actually a federal enclave before claiming as nontaxable.
   d. Nontaxable Construction Work in Progress.
      i. Preliminary Engineering Costs—See Instructions for BOE-517, Schedule H, to determine if nontaxable.
      ii. Overhead Costs—See Instructions for BOE-517, Schedule H, to determine if nontaxable.
   e. Business Inventory—Property held for sale or lease in the ordinary course of business.
2. California County-Assessed Property.
   a. Any property assessed by any California County Assessor.
   b. Do Not include investments in subsidiaries.
3. Other States Property.
   a. Any property outside of California.
   b. Do not include investments in subsidiaries.

G. Exempt Software

Pursuant to Revenue and Taxation Code section 995, storage media for computer programs, such as hard drives, shall be valued for property tax purposes as if there were no computer programs on such media other than basic operational programs. In other words, computer programs other than basic operational programs are not subject to property tax. Revenue and Taxation Code section 995.2 defines the term "basic operational program." All software programs not considered "basic operational programs" may be referred to as "exempt software programs" or "nontaxable programs." It is the assessee's responsibility to identify and remove all exempt software program costs from taxable accounts and report these costs separately to the BOE on the Schedule B and Summary Control portions of the Property Statement.

All reported costs of exempt software programs are subject to audit. In support of an assessee's claimed software exemption, Property Tax Rule 152 (f) states, "A person claiming that a single-price sale or lease includes charges for nontaxable programs and services should be required to identify the nontaxable property and services and supply sale prices, costs or other information that will enable the assessor to make an informed judgment concerning the proper value to be ascribed to taxable and nontaxable components of the contract." *Other information* can include, but is not limited to, a detailed study from the manufacturer of the equipment. Property Tax Rule 152 (e) also states, in part, "the assessor, lacking evidence to the contrary, may regard the total amount charged as indicative of the value of taxable tangible property."

VIII. Appendices

Appendix A. List of California Counties

COUNTY NUMBER	COUNTY NAME	COUNTY NUMBER	COUNTY NAME
1	ALAMEDA	30	ORANGE
2	ALPINE	31	PLACER
3	AMADOR	32	PLUMAS
4	BUTTE	33	RIVERSIDE
5	CALAVERAS	34	SACRAMENTO
6	COLUSA	35	SAN BENITO
7	CONTRA COSTA	36	SAN BERNARDINO
8	DEL NORTE	37	SAN DIEGO
9	EL DORADO	38	SAN FRANCISCO
10	FRESNO	39	SAN JOAQUIN
11	GLENN	40	SAN LUIS OBISPO
12	HUMBOLDT	41	SAN MATEO
13	IMPERIAL	42	SANTA BARBARA
14	INYO	43	SANTA CLARA
15	KERN	44	SANTA CRUZ
16	KINGS	45	SHASTA
17	LAKE	46	SIERRA
18	LASSEN	47	SISKIYOU
19	LOS ANGELES	48	SOLANO
20	MADERA	49	SONOMA
21	MARIN	50	STANISLAUS
22	MARIPOSA	51	SUTTER
23	MENDOCINO	52	TEHAMA
24	MERCED	53	TRINITY
25	MODOC	54	TULARE
26	MONO	55	TUOLUMNE
27	MONTEREY	56	VENTURA
28	NAPA	57	YOLO
29	NEVADA	58	YUBA

Appendix B. FERC Account Numbers

FERC ACCOUNT NUMBER	DESCRIPTION
151	LAND
152	RIGHT-OF-WAY
153	LINE PIPE
154	LINE PIPE FITTINGS
155	PIPELINE CONSTRUCTION
156	BUILDINGS
157	BOILERS & HEATERS
158	PUMPING EQUIPMENT
159	MACHINE TOOLS AND MACHINERY
160	OTHER STATION EQUIPMENT
161	OIL TANKS
162	DELIVERY FACILITIES
163	COMMUNICATION SYSTEMS
164	OFFICE FURNITURE AND EQUIPMENT
165	VEHICLES AND OTHER WORK EQUIPMENT
166	OTHER PROPERTY
187	CONSTRUCTION WORK IN PROGRESS

Appendix C. List of Available Publications

67EG *Electric Generation Companies*

67GE *Gas and Electric Companies*

67LE *Telephone Companies—Local Exchange Carriers*

67PL *Intercounty Pipelines and Watercourses*

67RF *Railcar Maintenance Facilities*

67RR *Railroad Companies*

67TC *Telecommunication Carriers*

67TR *Telecommunication Resellers*

67WT *Wireless Telephone and Radio Common Carriers*

Copies of the above listed publications may be obtained by writing to:

State Board of Equalization
State-Assessed Properties Division
PO Box 942879
Sacramento CA 94279-0061

Or by logging onto the BOE website at *www.boe.ca.gov.*