

CHAPTER:

ASSESSMENT OF NATURAL GAS DISTRIBUTION COMPANIES

REVISION DATE: 3/23/2016

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7.4 ASSESSMENT OF NATURAL GAS LOCAL DISTRIBUTION COMPANIES

Natural gas local distribution companies are companies serving intrastate customers, namely residential and commercial/industrial customers. At this time, these companies are locally assessed. Originally, these companies were primarily located within the boundaries of one county. However, due to system expansions and company mergers, many companies now cross county and state boundaries. The companies supplying gas to the distribution companies (known as transmission companies) are typically interstate in nature. Some also supply large industrial customers. These companies are centrally assessed by the State Tax Commission.

All companies rely on original costs as a starting point. It is important for the assessor to arrive at a reasonable level of depreciation.

Recent statutory changes states that real property is "stationary property used for transportation of liquid and gaseous products, including, but not limited to, petroleum products, natural gas, water, and sewage." Gas distribution mains are required to be assessed as real property.

Valuation and parceling of structures, such as offices, should be consistent with similar property in the county. Other real property, such as pipe, should be parceled in the taxing jurisdiction where it is located. Personal property values should be allocated to the taxing jurisdiction by location.

The following forms were prepared as a guide to assist the assessor in the gathering of data. Please note that these forms are not a requirement, but merely represent a guide for the types of information to be gathered to assess natural gas distribution companies.



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Company Information

Natural Gas Company to complete shaded area and return to the County Assessor					
NATURAL GAS LOCAL DISTRIBUTION COMPANY CONTACT INFORMATION:					
County:					
Company:					
Tax District/Code:					
or UPN Account #:					
Mailing Address:					
City, State, Zip Code:					
Person to Contact:					
Title:					
Telephone Number:					
Fax Number:					
Email Address:					
-	rithin the Natural Gas Local Distribution Companies Reporting be utilized to determine the market value for the Natural Gas Local				
Form/Spreadsheet will Distribution Company (I					
Form/Spreadsheet will Distribution Company (I	be utilized to determine the market value for the Natural Gas Local (DC) plant. The reporting period for all property owned, used, or				
Form/Spreadsheet will Distribution Company (I leased by the Natural Gas	be utilized to determine the market value for the Natural Gas Local (DC) plant. The reporting period for all property owned, used, or				
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Real Property Reporting Form (Odd Year)

Natural Gas Local Distribution Companies Reporting Form/Spreadsheet

NATURAL GAS LOCAL DISTRIBUTION CO. - REAL PROPERTY 2015

Natural Gas Company to complete shaded area and return to the County Assessor

	County:				
	Company:				
	Tax District/O	Code:			
	or UPN Accou	ınt #:			
	Account Num	her:	367	376	380
Line	Account Number: Account Name:		MAINS	MAINS	SERVICES
	Construction '	Work in			
1	Progress				
2		2014			
3		2013			
4		2012			
5	rvice	2011			
6	n se	2010			
7	ced	2009			
8	Driginal Costs are reported by year placed in service	2008			
9	yea	2007			
10	d by	2006			
11	porte	2005			
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14	ບິ	2002			
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16	Ö	2000			
17		1999			
18		1998			
19		Prior to 1998			
	to correctly a	pportion the n		st be prepared for each taxing ad assessor should work closel	
	This form is util the designated t	-	-	st and year placed in service of as	sets considered real property for
	Construction w	ork in progress	s is reported in the appropriate co	olumn on line 1.	
	Original costs o	of assets in plac	e are reported in the appropriate	columns on lines 2 through 19.	
	Companies to t	the Public Serv		storical costs as found in the Annu fissouri and/or the Federal Energy ompanies.	-
Undat	od 2015			Comp	any Dist Blant PE Poporting Form

Updated 2015

Company Dist Plant RE Reporting Form



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Personal Property Reporting Form (Odd Year)

	Natu	ıral Gas	Local Distribution (Companies Reporting	g Form/Spreadsheet
	NATU	URAL GAS	S LOCAL DISTRIBUTIO	ON CO. PLANT - PERSO	ONAL PROPERTY 2015
		Natural Ga	as Company to complete si	haded area and return to t	he County Assessor
	County:				
	Company:				
	Tax District				
	or UPN Acco	ount #:			
			-		
	Account Nu	mber:	368, 369, 377, 378, 379	381, 382, 383, 384, 385 Meters & Install., House	370, 371, 386, 387 Communication & Other Equip.,
			Compressor, Measuring	Reg. & Install., Ind. Meas.	Other Property on Customers'
Line	Account Nat	me:	& Reg. Station Equipment	& Reg. Equip.	Premises
	Constructio	n Work in			
1	Progress		ļ;		
2		2014			
3		2013			
4	9	2012			
5	ervio	2011			
6	II	2010			
7	aced	2009			
8 9	ar pl	2008			
10	Driginal Costs are reported by year placed in service	2007 2006			
10	led b	2006			
12	aport	2005			
13	u are	2004			
14	osts	2002			
15	alC	2001			
16	ngir	2000			
17	0	1999			
18		1998			
19		Prior to			
19		1998			
	to correctly	apportion t		any and assessor should wo	ch taxing district/code within a county rk closely together to ensure the
	This form is t the designate			zinal cost and year placed in ser	vice of assets considered real property for
	Construction	work in prop	gress is reported in the appropr	iate column on line 1.	
	Original costs	s of assets in	place are reported in the appro	opriate columns on lines 2 throu	ugh 19.
	Companies to	the Public S		e of Missouri and/or the Federa	the Annual Report of Natural Gas 1 Energy Regulatory Commission (FERC)
Upda	ted 2015				Company Dist Plant PP Report Form



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<u>Real Property Reporting Form (Even Year)</u>

ine 1	County: Company: Tax District/4 or UPN Acco Account Nun Account Nan Construction Progress	Code: unt #: iber: ie:	l Gas Company to complete shaded Gas Company to complete shade	area and return to the County Ass 376 MAINS	essor 380
ine 1	Company: Tax District/ or UPN Acco Account Nun Account Nam Construction	unt #: iber: ie:			380
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1		Work in			SERVICES
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3		2014			
4		2013			
;	vice	2012			
6	Driginal Costs are reported by year placed in service	2011			di le grand de deserva
7	ni ba	2010			
8	place	2009			
2	ear]	2008			
0	by y	2007			
1	rted	2006			
2	repo	2005			
13	areı	2004			
4	osts	2003	a south the second states of		
5	al C	2002			
6	iigi	2001			
7	ō	2000			
8		1999			
19		Prior to 1998			
	correctly app value apporti This form is u for the designa	ortion the man oned to each t tilized to provid tted taxing dist		ssessor should work closely tog	ether to ensure the accuracy of
ł	Construction v	vork in progres	s is reported in the appropriate co	lumn on line 1.	
	ă.		ce are reported in the appropriate	5	
1	Companies to	the Public Serv	ondent must file the original or hi ice Commission of the State of M Report of Major Natural Gas Cor	fissouri and/or the Federal Energ	



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	NAT	TURAL G	AS LOCAL DISTRIBUTI	ION CO. PLANT - PERSO	DNAL PROPERTY 2016
			Natural Gas Company to complet	e shaded area and return to the Cou	nty Assessor
	County: Company: Tax District/Code: or UPN Account #: <u>Account Number:</u>				· · · · · · · · · · · · · · · · · · ·
			368, 369, 377, 378, 379 Compressor, Measuring &	381, 382, 383, 384, 385 Meters & Install., House Reg. & Install., Ind. Meas. & Reg.	370, 371, 386, 387 Communication & Other Equip., Other
Line 1	Account Nam Construction Progress	24	Reg. Station Equipment	Equip.	Property on Customers' Premises
2	rogross	2015			
3		2014			
4	υ	2013			
5	Original Costs are reported by year placed in service	2012			
6	in se	2011			
7	lced	2010			
8	tr pla	2009			
9	/ yea	2008			
10	(q pa	2007			
11	porte	2006			
12	ce re	2005			
13 14	sts a	2004 2003			
15	Ő	2003			
16	gina	2002			
17	Ö	2000			
18		1999			
19		Prior to 1998			
	apportion the each tax distri This form is ut designated taxi Construction w Original costs of TYPE OF COS	market valu ect/code. ilized to prov ng district/co ork in progre of assets in pl STS: The res	te. The company and assessor a ide the assessor with the original de. ass is reported in the appropriate of ace are reported in the appropriat pondent must file the original or l	should work closely together to a cost and year placed in service of a column on line 1. a columns on lines 2 through 19. historical costs as found in the Am	district/code within a county to correctly ensure the accuracy of value apportioned assets considered personal property for the nual Report of Natural Gas Companies to the mission (FERC) Form No. 2, Annual Report



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Company Information

Assessor to complete shaded area					
NATURAL GAS LO	CAL DISTRIBUTION COMPANY CONTACT INFORMATION:				
County:					
Company:					
Tax District/Code:					
or UPN Account #:					
Mailing Address:					
City, State, Zip Code:					
Person to Contact:					
Title:					
Telephone Number:					
Telephone Number:					
Fax Number: Email Address: Information completed v	vithin the Assessor's Natural Gas Local Distribution Valuation be utilized to determine the market value for the Natural Gas Loca				
Fax Number: Email Address: Information completed w Form/Spreadsheet will Distribution Company (I					
Fax Number: Email Address: Information completed w Form/Spreadsheet will Distribution Company (I leased by the Natural Gas	be utilized to determine the market value for the Natural Gas Loca .DC) plant. The reporting period for all property owned, used, or				
Fax Number: Email Address: Information completed w Form/Spreadsheet will Distribution Company (I leased by the Natural Gas	be utilized to determine the market value for the Natural Gas Loca .DC) plant. The reporting period for all property owned, used, or				
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Fax Number: Email Address: Information completed w Form/Spreadsheet will Distribution Company (I leased by the Natural Gas	be utilized to determine the market value for the Natural Gas Loca .DC) plant. The reporting period for all property owned, used, or				
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Fax Number: Email Address: Information completed w Form/Spreadsheet will Distribution Company (I leased by the Natural Gas	be utilized to determine the market value for the Natural Gas Loca .DC) plant. The reporting period for all property owned, used, or				
Fax Number: Email Address: Information completed w Form/Spreadsheet will Distribution Company (I	be utilized to determine the market value for the Natural Gas Loca .DC) plant. The reporting period for all property owned, used, or				

Updated 2015

Company Information Form



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Real Property Valuation Form (Odd Year)

Assessor's Natural Gas Local Distribution Valuation Form/Spreadsheet

NATURAL GAS LOCAL DISTRIBUTION CO. - REAL PROPERTY 2015

Assessor to complete shaded area

County:	
Company:	
Tax District/Code:	
or UPN Account #:	

Account N	umber:	367	376	380	Yearly Total	* Percent	
Account N	ame:	MAINS	MAINS	MAINS SERVICES	Tearly Total	(%) Good	Market Value
Construction Work in Progress					\$0.00	100.00%	\$0
WOIK III I I	2014				\$0.00	96.25%	\$0
	2014				\$0.00	89.03%	\$0
g	2013				\$0.00	82.35%	\$0
ivi	2012				\$0.00	76.18%	\$0
II S	2010				\$0.00	70.46%	\$0
ced	2009				\$0.00	65.18%	\$0
Original Costs are reported by year placed in service	2008				\$0.00	60.29%	\$0
	2007				\$0.00	55.77%	\$0
	2006				\$0.00	51.31%	\$0
irted	2005				\$0.00	46.85%	\$0
repc	2004				\$0.00	42.38%	\$0
are	2003				\$0.00	37.92%	\$0
osts	2002				\$0.00	33.46%	\$0
Ŭ	2001				\$0.00	29.00%	\$0
gina	2000				\$0.00	24.54%	\$0
ĕ	1999				\$0.00	20.08%	\$0
	1998				\$0.00	20.00%	\$0
	Prior to 1998				\$0.00	20.00%	\$0
						Total Value	\$ 0
					Ass	essed Value	\$0

*Percent Good (%) is a determination of the Assessor. The Percent Good (%), or Column H on this spreadsheet tab, is not protected and may be amended by the assessor if warranted.

A separate real and personal property reporting form must be prepared for each taxing district/code within a county to correctly apportion the market value. The company and assessor should work closely together to ensure the accuracy of value apportioned to each tax district/code.

Construction work in progress and original costs of assets in place are reported in the appropriate columns/rows.

TYPE OF COSTS: The respondent must file the original or histor	ical costs as found in the Annual Report of Natural Gas Companies to the Public Service Commission of
the State of Missouri and/or the Federal Energy Regulatory Comm	nission (FERC) Form No. 2, Annual Report of Major Natural Gas Companies.
Updated 2015	Assessor Dist Plant RE Valuation Form



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Personal Property Valuation Form (Odd Year)

		NATORAL GA	SLOCAL DISTR	IBUTION CO. PL	AIVI-IERSO	INAL I KOI LI	(11 2015
			A	ssessor to complete shad	led area		
	County:						
	Compar						
		-					
		trict/Code:					
	or UPN	Account #:					
Account I	Number:	368, 369, 377, 378, 379	381, 382, 383, 384, 385	370, 371, 386, 387			
Account !	Name:	Compressor, Measuring & Reg. Station Equipment	Meters & Install., House Reg. & Install., Ind. Meas. & Reg. Equip.	Communication & Other Equip., Other Property on Customers' Premises	Yearly Total	*Percent (%) Good	Market Value
Construct	tion						
Work in I	rogress				\$0.00	100.00%	\$0
	2014				\$0.00	96.25%	\$0
	2013				\$0.00	89.03%	\$0
vice	2012				\$0.00	82.35%	\$0
ser	2011				\$0.00	76.18%	\$0
ni ba	2010				\$0.00	70.46%	\$0
olace	2009				\$0.00	65.18%	\$0
arl	2008				\$0.00	60.29%	\$0
y y	2007				\$0.00	55.77%	\$0
ted b	2006 2005				\$0.00 \$0.00	51.31% 46.85%	\$0 \$0
pod	2003				\$0.00	40.85%	\$0
re re	2004				\$0.00	37.92%	\$0
sts a	2003				\$0.00	33.46%	\$0
õ	2002				\$0.00	29.00%	\$0
Original Costs are reported by year placed in service	2000				\$0.00	24.54%	\$0
Orig	1999				\$0.00	20.08%	\$0
	1998				\$0.00	20.00%	\$ 0
	Prior to 1998				\$0.00	20.00%	\$ 0
						Total Value	\$0
					Ass	essed Value	\$0
D	0	to a distance to at	5 de - A 723	D			
mended	by the ass real and p	ersonal property repor	ting form must be prep		ict/code within a co	unty to correctly ap	is not protected and may be oportion the market value. The
		4 . 1 . 1		are reported in the appro		_	



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<u>Real Property Valuation Form (Even Year)</u>

			AL DISTRIBUTIC	ON CO REAL	L PROPERTY 20.	16
			Assessor to complete :	shaded area		
County: Company: Tax District/Code: or UPN Account #:						
Account Number: 367 Account Name: MAINS		376 MAINS	380 SERVICES	Yearly Total	* Percent (%) Good	Market Value
	MAII3		SERVICES		(70) 0000	mainer ratue
Construction				\$0.00	100.00%	\$0
Vork in Progress 2015				\$0.00	100.00%	\$0
2013				\$0.00	96.25%	\$0 '
2014				\$0.00	89.03%	\$0
	[15] A. L. Constant, and S. K. S.			\$0.00	82.35%	\$0
2012 2011 2010 2009 2008 2007 2006 2006 2006 2006 2006 2005 2004 2005 2004 2003 2002 2001 2000 2000				\$0.00	76.18%	\$0
<u><u> </u></u>				\$0.00	70.46%	\$0
2009				\$0.00	65.18%	\$0
2008				\$0.00	60.29%	\$0
2007				\$0.00	55.77%	\$0
A 2006				\$0.00	51.31%	\$0
2005			1 A second se	\$0.00	46.85%	\$0
2004				\$0.00	42.38%	\$0
2003				\$0.00	37.92%	\$0
ਸ਼ੁੱ <u>2002</u>				\$0.00	33.46%	\$0
8 2001				\$0.00	29.00%	\$0
2000				\$0.00	24.54%	\$0
8 1999				\$0.00	20.08%	\$0
1998				\$0.00	20.00%	\$0
Prior						
to1997				\$0.00	20.00%	\$0
					Total Value	\$0
				A	ssessed Value	\$0



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Personal Property Valuation Form (Even Year)

			Assessor to complete shad			
Compar Tax Dis	ny:					
Tax Dis	-					
	trict/Code:					
	or UPN Account #:					
	Account #.					
Account Number:	368, 369, 377, 378, 379 Compressor, Measuring & Reg. Station Equipment	381, 382, 383, 384, 385 Meters & Install., House Reg. & Install., Ind. Meas. & Reg. Equip.	370, 371, 386, 387 Communication & Other Equip., Other Property on Customers' Premises	Ycarły Total	*Percent (%) Good	Market Value
Account Name:						
Construction				60.00	100.000/	60
Work in Progress 2015				\$0,00 \$0,00	100.00% 96.25%	<u>\$0</u> \$0
2013				\$0.00	89.03%	
				\$0.00	82.35%	\$0
2012				\$0.00	76.18%	\$0
E 2011				\$0.00	70.46%	\$0
g 2010				\$0.00	65.18%	\$0
편 2009				\$0.00	60.29%	\$0
S 2008			1. We find the figure of the state of the	\$0.00	55.77%	\$0
<u>à</u> 2007				\$0.00	51.31%	\$0
2006				\$0.00	46.85%	\$0
<u>e</u> 2005				\$0.00	42.38%	\$0
2004				\$0.00	37.92%	\$0
2003				\$0.00	33.46%	\$0 \$0
Size Size <th< td=""><td></td><td></td><td></td><td>\$0.00 \$0.00</td><td>29.00%</td><td><u> </u></td></th<>				\$0.00 \$0.00	29.00%	<u> </u>
2001				\$0.00	20.08%	
Ē 1999				\$0.00	20.00%	
Prior to1998				\$0,00	20.00%	\$0
•					Total Value	\$0
					sessed Value	\$0

TYPE OF COSTS: The respondent must file the original or historical costs as found in the Annual Report of Natural Gas Companies to the Public Service Commission of the State of Missouri and/or the Federal Energy Regulatory Commission (FERC) Form No. 2, Annual Report of Major Natural Gas Companies. Updated 2016 Assessor Dist Plant PP Valuation Form