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## STATE TAX COMMISSION OF MISSOURI ASSESSOR MANUAL

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CHAPTER:

### ASSESSMENT OF NATURAL GAS DISTRIBUTION COMPANIES

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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 Local Distribution Companies Reporting Form/Spreadsheet*

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

**NATURAL GAS LOCAL DISTRIBUTION COMPANY CONTACT INFORMATION:**

<b>County:</b>	
<b>Company:</b>	
<b>Tax District/Code:</b>	
<b>or UPN Account #:</b>	
<b>Mailing Address:</b>	
<b>City, State, Zip Code:</b>	
<b>Person to Contact:</b>	
<b>Title:</b>	
<b>Telephone Number:</b>	
<b>Fax Number:</b>	
<b>Email Address:</b>	

Information completed within the *Natural Gas Local Distribution Companies Reporting Form/Spreadsheet* will be utilized to determine the market value for the Natural Gas Local Distribution Company (LDC) plant. The reporting period for all property owned, used, or leased by the Natural Gas Local Distribution Company is the first day of January each year.

***Notes or Comments:***

Blank area for notes or comments.



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**Real Property Reporting Form (Odd Year)**

<i>Natural Gas Local Distribution Companies Reporting Form/Spreadsheet</i>				
<i>NATURAL GAS LOCAL DISTRIBUTION CO. - REAL PROPERTY 2015</i>				
<i>Natural Gas Company to complete shaded area and return to the County Assessor</i>				
<b>County:</b>				
<b>Company:</b>				
<b>Tax District/Code:</b>				
<b>or UPN Account #:</b>				
<b>Line</b>	<b>Account Number:</b>	<b>367</b>	<b>376</b>	<b>380</b>
	<b>Account Name:</b>	<b>MAINS</b>	<b>MAINS</b>	<b>SERVICES</b>
1	<b>Construction Work in Progress</b>			
2	Original Costs are reported by year placed in service	2014		
3		2013		
4		2012		
5		2011		
6		2010		
7		2009		
8		2008		
9		2007		
10		2006		
11		2005		
12		2004		
13		2003		
14		2002		
15		2001		
16		2000		
17		1999		
18		1998		
19		Prior to 1998		
<p><b>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.</b></p> <p>This form is utilized to provide the assessor with the original cost and year placed in service of assets considered real property for the designated taxing district/code.</p> <p>Construction work in progress is reported in the appropriate column on line 1.</p> <p>Original costs of assets in place are reported in the appropriate columns on lines 2 through 19.</p> <p><b>TYPE OF COSTS:</b> 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.</p>				
Updated 2015		Company Dist Plant RE Reporting Form		



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**Personal Property Reporting Form (Odd Year)**

<i>Natural Gas Local Distribution Companies Reporting Form/Spreadsheet</i>				
<i>NATURAL GAS LOCAL DISTRIBUTION CO. PLANT - PERSONAL PROPERTY 2015</i>				
<i>Natural Gas Company to complete shaded area and return to the County Assessor</i>				
<b>County:</b>				
<b>Company:</b>				
<b>Tax District/Code:</b>				
<b>or UPN Account #:</b>				
Line	Account 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
1	Construction Work in Progress			
2	Original Costs are reported by year placed in service	2014		
3		2013		
4		2012		
5		2011		
6		2010		
7		2009		
8		2008		
9		2007		
10		2006		
11		2005		
12		2004		
13		2003		
14		2002		
15		2001		
16		2000		
17		1999		
18		1998		
19		Prior to 1998		
<p><b>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.</b></p> <p>This form is utilized to provide the assessor with the original cost and year placed in service of assets considered real property for the designated taxing district/code.</p> <p>Construction work in progress is reported in the appropriate column on line 1.</p> <p>Original costs of assets in place are reported in the appropriate columns on lines 2 through 19.</p> <p><b>TYPE OF COSTS:</b> 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.</p>				

Updated 2015

Company Dist Plant PP Report Form



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**Real Property Reporting Form (Even Year)**

<i>Natural Gas Local Distribution Companies Reporting Form/Spreadsheet</i>				
<i>NATURAL GAS LOCAL DISTRIBUTION CO. - REAL PROPERTY 2016</i>				
<i>Natural Gas Company to complete shaded area and return to the County Assessor</i>				
County: _____				
Company: _____				
Tax District/Code: _____				
or UPN Account #: _____				
Line	Account Number:	367	376	380
	Account Name:	MAINS	MAINS	SERVICES
1	Construction Work in Progress			
2	Original Costs are reported by year placed in service	2015		
3		2014		
4		2013		
5		2012		
6		2011		
7		2010		
8		2009		
9		2008		
10		2007		
11		2006		
12		2005		
13		2004		
14		2003		
15		2002		
16		2001		
17		2000		
18		1999		
19		Prior to 1998		

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.

This form is utilized to provide the assessor with the original cost and year placed in service of assets considered real property for the designated taxing district/code.

Construction work in progress is reported in the appropriate column on line 1.

Original costs of assets in place are reported in the appropriate columns on lines 2 through 19.

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.

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Company Dist Plant RE Reporting Form



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**Personal Property Reporting Form (Even Year)**

*Natural Gas Local Distribution Companies Reporting Form/Spreadsheet*

**NATURAL GAS LOCAL DISTRIBUTION CO. PLANT - PERSONAL PROPERTY 2016**

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

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

Line	Account Name:	Account Number:	368, 369, 377, 378, 379	381, 382, 383, 384, 385	370, 371, 386, 387
		Compressor, Measuring & Reg. Station Equipment	Meters & Install., House Reg. & Install., Ind. Meas. & Reg. Equip.	Communication & Other Equip., Other Property on Customers' Premises	
1	Construction Work in Progress				
2	Original Costs are reported by year placed in service	2015			
3		2014			
4		2013			
5		2012			
6		2011			
7		2010			
8		2009			
9		2008			
10		2007			
11		2006			
12		2005			
13		2004			
14		2003			
15		2002			
16		2001			
17		2000			
18		1999			
19		Prior to 1998			

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.

This form is utilized to provide the assessor with the original cost and year placed in service of assets considered personal property for the designated taxing district/code.

Construction work in progress is reported in the appropriate column on line 1.

Original costs of assets in place are reported in the appropriate columns on lines 2 through 19.

**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.

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**Company Information**

*Assessor's Natural Gas Local Distribution Valuation Form/Spreadsheet*

*Assessor to complete shaded area*

**NATURAL GAS LOCAL DISTRIBUTION COMPANY CONTACT INFORMATION:**

<b>County:</b>	
<b>Company:</b>	
<b>Tax District/Code:</b>	
<b>or UPN Account #:</b>	
<b>Mailing Address:</b>	
<b>City, State, Zip Code:</b>	
<b>Person to Contact:</b>	
<b>Title:</b>	
<b>Telephone Number:</b>	
<b>Fax Number:</b>	
<b>Email Address:</b>	

Information completed within the *Assessor's Natural Gas Local Distribution Valuation Form/Spreadsheet* will be utilized to determine the market value for the Natural Gas Local Distribution Company (LDC) plant. The reporting period for all property owned, used, or leased by the Natural Gas Local Distribution Company is the first day of January each year.

***Notes or Comments:***

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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*

<b>County:</b>	
<b>Company:</b>	
<b>Tax District/Code:</b>	
<b>or UPN Account #:</b>	

<b>Account Number:</b>	<b>367</b>	<b>376</b>	<b>380</b>	<b>Yearly Total</b>	<b>* Percent (%) Good</b>	<b>Market Value</b>
<b>Account Name:</b>	<b>MAINS</b>	<b>MAINS</b>	<b>SERVICES</b>			
<b>Construction Work in Progress</b>				\$0.00	100.00%	\$0
Original Costs are reported by year placed in service	2014			\$0.00	96.25%	\$0
	2013			\$0.00	89.03%	\$0
	2012			\$0.00	82.35%	\$0
	2011			\$0.00	76.18%	\$0
	2010			\$0.00	70.46%	\$0
	2009			\$0.00	65.18%	\$0
	2008			\$0.00	60.29%	\$0
	2007			\$0.00	55.77%	\$0
	2006			\$0.00	51.31%	\$0
	2005			\$0.00	46.85%	\$0
	2004			\$0.00	42.38%	\$0
	2003			\$0.00	37.92%	\$0
	2002			\$0.00	33.46%	\$0
	2001			\$0.00	29.00%	\$0
	2000			\$0.00	24.54%	\$0
	1999			\$0.00	20.08%	\$0
	1998			\$0.00	20.00%	\$0
Prior to 1998			\$0.00	20.00%	\$0	
				<b>Total Value</b>		\$0
				<b>Assessed Value</b>		\$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 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.



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<i>Assessor's Natural Gas Local Distribution Valuation Form/Spreadsheet</i>						
<b>NATURAL GAS LOCAL DISTRIBUTION CO. PLANT- PERSONAL PROPERTY 2015</b>						
<i>Assessor to complete shaded area</i>						
County:						
Company:						
Tax District/Code:						
or UPN Account #:						
<b>Account Number:</b>	368, 369, 377, 378, 379	381, 382, 383, 384, 385	370, 371, 386, 387 Communication & Other Equip., Other Property on Customers' Premises	<b>Yearly Total</b>	<b>*Percent (%) Good</b>	<b>Market Value</b>
<b>Account Name:</b>	Compressor, Measuring & Reg. Station Equipment	Meters & Install., House Reg. & Install., Ind. Meas. & Reg. Equip.				
<b>Construction Work in Progress</b>				\$0.00	100.00%	\$0
Original Costs are reported by year placed in service	2014			\$0.00	96.25%	\$0
	2013			\$0.00	89.03%	\$0
	2012			\$0.00	82.35%	\$0
	2011			\$0.00	76.18%	\$0
	2010			\$0.00	70.46%	\$0
	2009			\$0.00	65.18%	\$0
	2008			\$0.00	60.29%	\$0
	2007			\$0.00	55.77%	\$0
	2006			\$0.00	51.31%	\$0
	2005			\$0.00	46.85%	\$0
	2004			\$0.00	42.38%	\$0
	2003			\$0.00	37.92%	\$0
	2002			\$0.00	33.46%	\$0
	2001			\$0.00	29.00%	\$0
	2000			\$0.00	24.54%	\$0
1999			\$0.00	20.08%	\$0	
1998			\$0.00	20.00%	\$0	
Prior to 1998			\$0.00	20.00%	\$0	
<b>Total Value</b>						\$0
<b>Assessed Value</b>						\$0
<p><b>*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.</b></p> <p>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.</p> <p>Construction work in progress and original costs of assets in place are reported in the appropriate columns/rows.</p> <p>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.</p>						
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**Real Property Valuation Form (Even Year)**

<i>Assessor's Natural Gas Local Distribution Valuation Form/Spreadsheet</i>						
<i>NATURAL GAS LOCAL DISTRIBUTION CO. - REAL PROPERTY 2016</i>						
<i>Assessor to complete shaded area</i>						
County: _____ Company: _____ Tax District/Code: _____ or UPN Account #: _____						
Account Number:	367	376	380	Yearly Total	* Percent (%) Good	Market Value
Account Name:	MAINS	MAINS	SERVICES			
<b>Construction Work in Progress</b>				\$0.00	100.00%	\$0
Original Costs are reported by year placed in service	2015			\$0.00	100.00%	\$0
	2014			\$0.00	96.25%	\$0
	2013			\$0.00	89.03%	\$0
	2012			\$0.00	82.35%	\$0
	2011			\$0.00	76.18%	\$0
	2010			\$0.00	70.46%	\$0
	2009			\$0.00	65.18%	\$0
	2008			\$0.00	60.29%	\$0
	2007			\$0.00	55.77%	\$0
	2006			\$0.00	51.31%	\$0
	2005			\$0.00	46.85%	\$0
	2004			\$0.00	42.38%	\$0
	2003			\$0.00	37.92%	\$0
	2002			\$0.00	33.46%	\$0
	2001			\$0.00	29.00%	\$0
	2000			\$0.00	24.54%	\$0
	1999			\$0.00	20.08%	\$0
	1998			\$0.00	20.00%	\$0
Prior to 1997			\$0.00	20.00%	\$0	
<b>Total Value</b>						\$0
<b>Assessed Value</b>						\$0
<p><b>*Percent Good (%) is a determination of the Assessor. The Percent Good (%), or Column II on this spreadsheet tab, is not protected and may be amended by the assessor if warranted.</b></p> <p>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.</p> <p>Construction work in progress and original costs of assets in place are reported in the appropriate columns/rows.</p> <p>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.</p>						

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Assessor Dist Plant RE Valuation Form



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**Personal Property Valuation Form (Even Year)**

<i>Assessor's Natural Gas Local Distribution Valuation Form/Spreadsheet</i>						
<i>NATURAL GAS LOCAL DISTRIBUTION CO. PLANT- PERSONAL PROPERTY 2016</i>						
<i>Assessor to complete shaded area</i>						
County:		_____				
Company:		_____				
Tax District/Code:		_____				
or UPN Account #:		_____				
Account Number:	368, 369, 377, 378, 379	381, 382, 383, 384, 385	370, 371, 386, 387	Yearly Total	*Percent (%) Good	Market Value
Account Name:	Compressor, Measuring & Reg. Station Equipment	Meters & Install., House Reg. & Install., Ind. Meas. & Reg. Equip.	Communication & Other Equip., Other Property on Customers' Premises			
Construction Work in Progress				\$0.00	100.00%	\$0
Original Costs are reported by year placed in service	2015			\$0.00	96.25%	\$0
	2014			\$0.00	89.03%	\$0
	2013			\$0.00	82.35%	\$0
	2012			\$0.00	76.18%	\$0
	2011			\$0.00	70.46%	\$0
	2010			\$0.00	65.18%	\$0
	2009			\$0.00	60.29%	\$0
	2008			\$0.00	55.77%	\$0
	2007			\$0.00	51.31%	\$0
	2006			\$0.00	46.85%	\$0
	2005			\$0.00	42.38%	\$0
	2004			\$0.00	37.92%	\$0
	2003			\$0.00	33.46%	\$0
	2002			\$0.00	29.00%	\$0
	2001			\$0.00	24.54%	\$0
	2000			\$0.00	20.08%	\$0
1999			\$0.00	20.00%	\$0	
Prior to 1998			\$0.00	20.00%	\$0	
<b>Total Value</b>						\$0
<b>Assessed Value</b>						\$0

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

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