



STATE TAX COMMISSION OF MISSOURI ASSESSOR MANUAL

CHAPTER:

ASSESSMENT OF NATURAL GAS DISTRIBUTION COMPANIES

REVISION DATE: 01/01/2025

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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.

Section 137.010, RSMo, states that real property includes "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.



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Company Information

<u>Company Information</u>											
<i>Natural Gas Local Distribution Companies Reporting Form/Spreadsheet</i>											
<i>Local Gas Company to complete shaded area and return to the County Assessor</i>											
NATURAL GAS LOCAL DISTRIBUTION COMPANY CONTACT INFORMATION:											
County:											
Name of Company:											
Tax District/Code:											
or UPN Account #:											
Mailing Address:											
City, State, Zip Code:											
Person to Contact:											
Title:											
Telephone Number:											
Fax Number:											
Email Address:											
<p>Information completed within the <i>Natural Gas Local Distribution Companies Reporting Form/Spreadsheet</i> 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.</p>											
Notes or Comments:											
<div style="border: 1px solid green; width: 50px; height: 20px; margin: auto;"></div>											



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Real Property Reporting Form (Odd Year)

Real Property Reporting Form (Odd Year) - Page 1				
<i>Natural Gas Local Distribution Companies Reporting Form/Spreadsheet</i>				
NATURAL GAS LOCAL DISTRIBUTION CO. - REAL PROPERTY 2025				
<i>Natural Gas Company to complete shaded area and return to the County Assessor</i>				
County:				
Company:				
Tax District/Code:				
or UPN Account #:				
	Account Number:	367	376	380
Line	Account Name	MAINS	MAINS	SERVICES
1	Construction Work in Progress			
2		2024		
3		2023		
4		2022		
5		2021		
6		2020		
7		2019		
8		2018		
9		2017		
10		2016		
11		2015		
12		2014		
13		2013		
14		2012		
15		2011		
16		2010		
17		2009		
18		2008		
19		2007		
20		2006		
21		2005		
22		2004		
23		2003		
24		2002		
25		2001		
26		2000		
27		1999		
28		1998		
29		1997		
30		1996		

Updated 2025

Company Dial Plant RE Reporting Form



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Real Property Reporting Form (Odd Year) - Page 2				
Natural Gas Local Distribution Companies Reporting Form/Spreadsheet				
NATURAL GAS LOCAL DISTRIBUTION CO. - REAL PROPERTY 2025				
Natural Gas Company to complete shaded area and return to the County Assessor				
County:				
Company:				
Tax District/Code:				
or UPN Account #:				
	Account Number:	367	376	380
Line	Account Name	MAINS	MAINS	SERVICES
31	Original Costs are reported by year placed in service	1995		
32		1994		
33		1993		
34		1992		
35		1991		
36		1990		
37		1989		
38		1988		
39		1987		
40		1986		
41		1985		
42		1984		
43		1983		
44		1982		
45		1981		
46		1980		
47		1979		
48		1978		
49		1977		
50		1976		
51	Prior to 1976			
<p>A separate real and personal property reporting form must be prepared for each taxing district/code within a county to correctly appraise the market value. The company and assessor should work closely together to ensure the accuracy of value ascertained by each tax district/code.</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 column on lines 2 through 51.</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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Personal Property Reporting Form (Odd Year)

Personal Property Reporting Form (Odd Year)				
<i>Natural Gas Local Distribution Companies Reporting Form/Spreadsheet</i>				
NATURAL GAS LOCAL DISTRIBUTION CO. - PERSONAL PROPERTY 2025				
<i>Natural Gas Company to complete shaded area and return to the County Assessor</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
Line	Account Name	Compressor, Measuring & Reg. Station Equipment	Meters & Install, House Reg. & Install, Ind. Meas. & Reg.	Communication & Other Equip., Other Property on
1	Construction Work in Progress			
2	Original Costs are reported by year placed in service	2024		
3		2023		
4		2022		
5		2021		
6		2020		
7		2019		
8		2018		
9		2017		
10		2016		
11		2015		
12		2014		
13		2013		
14		2012		
15		2011		
16		2010		
17		2009		
18		2008		
19		Prior to 200		
<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 by each tax district/code.</p> <p>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.</p> <p>Construction work in progress is reported in the appropriate column on line 1.</p> <p>Original costs or assets in place are reported in the appropriate columns on lines 2 through 19.</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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Company Dirt Plant PP Report Form



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Real Property Reporting Form (Even Year)

Real Property Reporting Form (Even Year) - Page 1				
<i>Natural Gas Local Distribution Companies Reporting Form/Spreadsheet</i>				
NATURAL GAS LOCAL DISTRIBUTION CO. - REAL PROPERTY 2026				
<i>Natural Gas Company to complete shaded area and return to the County Assessor</i>				
		County:		
		Company:		
		Tax District/Code:		
		or UPN Account #:		
	Account Number:	367	376	380
Line	Account Name	MAINS	MAINS	SERVICES
1	Construction Work in Progress			
2		2025		
3		2024		
4		2023		
5		2022		
6		2021		
7		2020		
8		2019		
9		2018		
10		2017		
11		2016		
12		2015		
13		2014		
14		2013		
15		2012		
16		2011		
17		2010		
18		2009		
19		2008		
20		2007		
21		2006		
22		2005		
23		2004		
24		2003		
25		2002		
26		2001		
27		2000		
28		1999		
29		1998		
30		1997		

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Company Dirt Plant RE Reporting Form



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Real Property Reporting Form (Even Year) - Page 2				
<i>Natural Gas Local Distribution Companies Reporting Form/Spreadsheet</i>				
NATURAL GAS LOCAL DISTRIBUTION CO. - REAL PROPERTY 2026				
<i>Natural Gas Company to complete shaded area and return to the County Assessor</i>				
County:				
Company:				
Tax District/Code:				
or UPN Account #:				
	Account Number:	367	376	380
Line	Account Name	MAINS	MAINS	SERVICES
31	Original Costs are reported by year placed in service	1996		
32		1995		
33		1994		
34		1993		
35		1992		
36		1991		
37		1990		
38		1989		
39		1988		
40		1987		
41		1986		
42		1985		
43		1984		
44		1983		
45		1982		
46		1981		
47		1980		
48		1979		
49		1978		
50		1977		
51	Prior to 1977			
<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 ascertained by each tax district/code.</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 column on lines 2 through 51.</p> <p>TYPE OF COSTS: The respondent must file the original or historical costs as found in the Annual Report of Natural Gas Company 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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Personal Property Reporting Form (Even Year)

Personal Property Reporting Form (Even Year)				
<i>Natural Gas Local Distribution Companies Reporting Form/Spreadsheet</i>				
NATURAL GAS LOCAL DISTRIBUTION CO. - PERSONAL PROPERTY 2026				
<i>Natural Gas Company to complete shaded area and return to the County Assessor</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
Line	Account Name	Compressor, Measuring & Reg. Station Equipment	House Reg. & Install., Ind. Meas. & Reg. Equip.	Other Equip., Other Property on Customers'
1	Construction Work in Progress			
2	Original Costs are reported by year placed in service	2025		
3		2024		
4		2023		
5		2022		
6		2021		
7		2020		
8		2019		
9		2018		
10		2017		
11		2016		
12		2015		
13		2014		
14		2013		
15		2012		
16		2011		
17		2010		
18		2009		
19		Prior to 2009		
<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 by each tax district/code</p> <p>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.</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>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 (Odd Year)

Assessor's Natural Gas Local Distribution Valuation Form/Spreadsheet (Page 1)

NATURAL GAS LOCAL DISTRIBUTION CO. - REAL PROPERTY 2025

Assessor to complete shaded area

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

Account Number	367	376	380	Yearly Total	* Percent (%) Good	Market Value
Account Name	MAINS	MAINS	SERVICES			
Work in Progress:				\$ -	100.0%	\$ -
2024				\$ -	98.4%	\$ -
2023				\$ -	96.8%	\$ -
2022				\$ -	95.2%	\$ -
2021				\$ -	93.6%	\$ -
2020				\$ -	92.0%	\$ -
2019				\$ -	90.4%	\$ -
2018				\$ -	88.8%	\$ -
2017				\$ -	87.2%	\$ -
2016				\$ -	85.6%	\$ -
2015				\$ -	84.0%	\$ -
2014				\$ -	82.4%	\$ -
2013				\$ -	80.8%	\$ -
2012				\$ -	79.2%	\$ -
2011				\$ -	77.6%	\$ -
2010				\$ -	76.0%	\$ -
2009				\$ -	74.4%	\$ -
2008				\$ -	72.8%	\$ -
2007				\$ -	71.2%	\$ -
2006				\$ -	69.6%	\$ -
2005				\$ -	68.0%	\$ -
2004				\$ -	66.4%	\$ -
2003				\$ -	64.8%	\$ -
2002				\$ -	63.2%	\$ -
2001				\$ -	61.6%	\$ -
2000				\$ -	60.0%	\$ -
1999				\$ -	58.4%	\$ -
1998				\$ -	56.8%	\$ -
1997				\$ -	55.2%	\$ -
1996				\$ -	53.6%	\$ -
1995				\$ -	52.0%	\$ -

Original Costs are reported by year placed in service

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Assessor's Natural Gas Local Distribution Valuation Form/Spreadsheet (Page 2)
NATURAL GAS LOCAL DISTRIBUTION CO. - REAL PROPERTY 2025
Assessor to complete shaded area

County:						
Company:						
Tax District/Code:						
or UPN Account #:						
Account Num	367	376	380	Yearly Total	* Percent (%) Good	Market Value
Account Nam	MAINS	MAINS	SERVICES			
Original Costs are reported by year placed in service	1994			\$ -	50.4%	\$ -
	1993			\$ -	48.8%	\$ -
	1992			\$ -	47.2%	\$ -
	1991			\$ -	45.6%	\$ -
	1990			\$ -	44.0%	\$ -
	1989			\$ -	42.4%	\$ -
	1988			\$ -	40.8%	\$ -
	1987			\$ -	39.2%	\$ -
	1986			\$ -	37.6%	\$ -
	1985			\$ -	36.0%	\$ -
	1984			\$ -	34.4%	\$ -
	1983			\$ -	32.8%	\$ -
	1982			\$ -	31.2%	\$ -
	1981			\$ -	29.6%	\$ -
	1980			\$ -	28.0%	\$ -
	1979			\$ -	26.4%	\$ -
	1978			\$ -	24.8%	\$ -
1977			\$ -	23.2%	\$ -	
1976			\$ -	21.6%	\$ -	
Prior to			\$ -	20%	\$ -	
Total Value						\$ -
Assessed Value						

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 by 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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Personal Property Valuation Form (Odd Year)

<i>Assessor's Natural Gas Local Distribution Valuation Form/Spreadsheet</i>						
NATURAL GAS LOCAL DISTRIBUTION CO. - PERSONAL PROPERTY 2025						
<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				\$ -	100.00%	\$ -
2024				\$ -	96.25%	\$ -
2023				\$ -	89.03%	\$ -
2022				\$ -	82.35%	\$ -
2021				\$ -	76.18%	\$ -
2020				\$ -	70.46%	\$ -
2019				\$ -	65.18%	\$ -
2018				\$ -	60.29%	\$ -
2017				\$ -	55.77%	\$ -
2016				\$ -	51.31%	\$ -
2015				\$ -	46.85%	\$ -
2014				\$ -	42.38%	\$ -
2013				\$ -	37.92%	\$ -
2012				\$ -	33.46%	\$ -
2011				\$ -	29.00%	\$ -
2010				\$ -	24.54%	\$ -
2009				\$ -	20.08%	\$ -
2008				\$ -	20.00%	\$ -
Prior to				\$ -	20.00%	\$ -
				Total Value		\$ -
				Assessed Value		

*** 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 by 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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Real Property Valuation Form (Even Year)

<i>Assessor's Natural Gas Local Distribution Valuation Form/Spreadsheet (Page 1)</i>						
<i>NATURAL GAS LOCAL DISTRIBUTION CO. - REAL PROPERTY 2026</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			
Work in Progress				\$ -	100.0%	\$ -
2025				\$ -	98.4%	\$ -
2024				\$ -	96.8%	\$ -
2023				\$ -	95.2%	\$ -
2022				\$ -	93.6%	\$ -
2021				\$ -	92.0%	\$ -
2020				\$ -	90.4%	\$ -
2019				\$ -	88.8%	\$ -
2018				\$ -	87.2%	\$ -
2017				\$ -	85.6%	\$ -
2016				\$ -	84.0%	\$ -
2015				\$ -	82.4%	\$ -
2014				\$ -	80.8%	\$ -
2013				\$ -	79.2%	\$ -
2012				\$ -	77.6%	\$ -
2011				\$ -	76.0%	\$ -
2010				\$ -	74.4%	\$ -
2009				\$ -	72.8%	\$ -
2008				\$ -	71.2%	\$ -
2007				\$ -	69.6%	\$ -
2006				\$ -	68.0%	\$ -
2005				\$ -	66.4%	\$ -
2004				\$ -	64.8%	\$ -
2003				\$ -	63.2%	\$ -
2002				\$ -	61.6%	\$ -
2001				\$ -	60.0%	\$ -
2000				\$ -	58.4%	\$ -
1999				\$ -	56.8%	\$ -
1998				\$ -	55.2%	\$ -
1997				\$ -	53.6%	\$ -
1996				\$ -	52.0%	\$ -

Original Costs are reported by year placed in service

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Assessor Dist Plant RE Valuation Form



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<i>Assessor's Natural Gas Local Distribution Valuation Form/Spreadsheet (Page 2)</i>						
NATURAL GAS LOCAL DISTRIBUTION CO. - REAL PROPERTY 2026						
<i>Assessor to complete shaded area</i>						
		County:				
		Company:				
		Tax District/Code:				
		or UPN Account #:				
Account Num	367	376	380	Yearly Total	* Percent	Market Value
Account Nam	MAINS	MAINS	SERVICES		(%) Good	
Original Costs are reported by year placed in service	1995			\$ -	50.4%	\$ -
	1994			\$ -	48.8%	\$ -
	1993			\$ -	47.2%	\$ -
	1992			\$ -	45.6%	\$ -
	1991			\$ -	44.0%	\$ -
	1990			\$ -	42.4%	\$ -
	1989			\$ -	40.8%	\$ -
	1988			\$ -	39.2%	\$ -
	1987			\$ -	37.6%	\$ -
	1986			\$ -	36.0%	\$ -
	1985			\$ -	34.4%	\$ -
	1984			\$ -	32.8%	\$ -
	1983			\$ -	31.2%	\$ -
	1982			\$ -	29.6%	\$ -
	1981			\$ -	28.0%	\$ -
	1980			\$ -	26.4%	\$ -
	1979			\$ -	24.8%	\$ -
	1978			\$ -	23.2%	\$ -
	1977			\$ -	21.6%	\$ -
Prior to				\$ -	20%	\$ -
Total Value						\$ -
Assessed Value						

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 by each tax district/code.

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

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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Personal Property Valuation Form (Even Year)

<i>Assessor's Natural Gas Local Distribution Valuation Form/Spreadsheet</i>						
<i>NATURAL GAS LOCAL DISTRIBUTION CO. - PERSONAL PROPERTY 2026</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			
Work in Progress				\$ -	100.00%	\$ -
Original Costs are reported by year placed in service	2025			\$ -	96.25%	\$ -
	2024			\$ -	89.03%	\$ -
	2023			\$ -	82.35%	\$ -
	2022			\$ -	76.18%	\$ -
	2021			\$ -	70.46%	\$ -
	2020			\$ -	65.18%	\$ -
	2019			\$ -	60.29%	\$ -
	2018			\$ -	55.77%	\$ -
	2017			\$ -	51.31%	\$ -
	2016			\$ -	46.85%	\$ -
	2015			\$ -	42.38%	\$ -
	2014			\$ -	37.92%	\$ -
	2013			\$ -	33.46%	\$ -
	2012			\$ -	29.00%	\$ -
	2011			\$ -	24.54%	\$ -
	2010			\$ -	20.08%	\$ -
	2009			\$ -	20.00%	\$ -
Prior to			\$ -	20.00%	\$ -	
				Total Value		\$ -
				Assessed Value		

*** 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 by 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.