

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**

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# **<u>Real Property Reporting Form (Odd Year)</u>**

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# Personal Property Reporting Form (Odd Year)

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

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## Personal Property Reporting Form (Even Year)

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## **Real Property Valuation Form (Odd Year)**

As	sessor's l	Natural Gas	s Local Di	stribution Va	iluatio	n Fon	n/Spreadsh	eet (Page 1)	
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		County:							
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Progre					\$	-	100.0%	\$-	
	2024				\$		98.4%	\$ -	
	2023				\$		96.8%	\$-	
	2022				\$		95.2%	\$-	
	2021				\$	-	93.6%	\$-	
	2020				\$	-	92.0%	\$ -	
	2019				\$	-	90.4%	\$ -	
	2018				\$	-	88.8%	\$ -	
service	2017				\$	-	87.2%	\$ -	
8	2016				\$	-	85.6%	\$ -	
ed	2015				\$	-	84.0%	\$ -	
뤈	2014				\$	-	82.4%	\$ -	
- a	2013				\$	•	80.8%	<u> </u>	
à.	2012				\$ \$		79.2%	<u> </u>	
풛	2010				\$	-	76.0%	<u>* ·</u> \$ ·	
- G	2009				\$		74.4%	\$ -	
- Fe	2003				\$		72.8%	\$ -	
	2007				\$		71.2%	\$ -	
Original Costs are reported by year placed in	2006				\$		69.6%	\$ -	
ging -	2005				\$		68.0%	\$ -	
8	2004				\$		66.4%	\$ -	
	2003				\$		64.8%	\$ -	
	2002				\$		63.2%	\$-	
	2001				\$	-	61.6%	\$-	
	2000				\$		60.0%	\$-	
	1999				\$		58.4%	\$-	
	1998				\$	•	56.8%	\$ -	
	1997				\$	•	55.2%	\$ -	
L	1996				\$	•	53.6%	\$ -	
	1995				\$	-	52.0%	\$-	

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	1993				\$		48.8%	\$	-
	1992				\$		47.2%	\$	
S I	1991				\$	-	45.6%	\$	-
service	1990				\$		44.0%	\$	-
-F	1989				\$	-	42.4%	\$	
by year placed	1988				\$	-	40.8%	\$	
r pp	1987				\$	-	39.2%	\$	
yea	1986				\$	-	37.6%	\$	
jč,	1985				\$	-	36.0%	\$	
Ť	1984				\$	-	34.4%	\$	
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osts	1981				\$	-	29.6%	\$	-
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δ	1978				\$	-	24.8%	\$	
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### Personal Property Valuation Form (Odd Year)

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Acco	unt Name:	Compressor, Measuring & Reg. Station Equipment	Meters & Install, House Reg. & Install., Ind. Meas. & Reg. Equip.	Communication & Other Equip., Other Property on Customers' Premises	Yearly Tot	al	Percent (%) Good	Marke	et Value
work									
Prog					\$	•	100.00%	\$	-
_	2024				\$	•	96.25%	\$	•
	2023				\$	•	89.03%	\$	•
ş.	2022				\$	•	82.35%	\$	
ES	2021				\$	•	76.18%	\$	•
통	2020				\$	-	70.46%	\$	
SC .	2019				\$	•	65.18%	\$	
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Ē	2013				\$		33.46%	\$	
Original Costs are reported by year placed in service	2012				\$		29.00%	\$	
골	2010				\$		23.00%	\$	
뢂	2009				\$		20.08%	\$	
õ	2003				\$		20.00%	\$	
ŀ	Prior				¥	-	20.0074	¥	
	to				\$		20.00%	\$	
						Tot	al ¥alue	\$	
					Ass	esse	d ¥alue		

spreadsheet tab, is not protected and may be amended by the assessor if warranted. A separate rear and personal property reporting form must be prepared for each taking 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.

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CHAPTER:

#### ASSESSMENT OF NATURAL GAS DISTRIBUTION COMPANIES

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

	NA1	URAL GAS	LOCAL DI	STRIBUTION	CO R	EAL P	ROPERTY	2026
			Assesso	r to complete s	shaded a	rea		
		County:						
		Company:						
		strict/Code:						
	or UPN	Account #:						
Account l	Numbe	367	376	380			*Percent	Market Value
Account		MAINS	MAINS	SERVICES	Yearly	Total	(%) Good	
Work in							,,	
Progre <u>ss</u>	.				\$		100.0%	\$-
	2025				\$		98.4%	\$ -
	2024				\$		96.8%	\$ -
	2023				\$		95.2%	\$ -
	2022				\$	-	93.6%	\$ -
	2021				\$	-	92.0%	\$ -
	2020				\$		90.4%	\$-
	2019				\$		88.8%	\$-
vice	2018				\$		87.2%	\$-
las	2017				\$	-	85.6%	\$-
din	2016				\$		84.0%	\$-
lace	2015				\$	-	82.4%	\$-
ar p	2014				\$	-	80.8%	\$-
y ye	2013				\$		79.2%	\$-
10°.	2012				\$		77.6%	\$-
orte	2011				\$		76.0%	\$-
far	2010				\$		74.4%	\$-
2 ST	2009				\$	-	72.8%	\$-
ost	2008				\$	-	71.2%	\$-
Original Costs are reported by year placed in service	2007				\$	-	69.6%	\$-
ligi	2006				\$	-	68.0%	\$-
° L	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%	\$-

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## ASSESSMENT OF NATURAL GAS DISTRIBUTION COMPANIES

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				STRIBUTION					
		C							
		County:							
	T Dia	Company: strict/Code:							
		Account #:							
		Account #.							
Acco	unt Num	367	376	380			*Percent		
Account Nam		MAINS	MAINS	SERVICES	Yearly Total		(%)Good	Marke	t Value
	1995	1-1-11-00	1-1-11-00	DEITHOLD	\$		50.4%	\$	
	1994				\$		48.8%	\$	
	1993				\$		47.2%	\$	-
3	1992				\$		45.6%	\$	
Original Costs are reported by year placed in service	1991				\$		44.0%	\$	
- in s	1990				\$	-	42.4%	\$	
8	1989				\$	-	40.8%	\$	
pla	1988				\$	-	39.2%	\$	
vear	1987				\$	-	37.6%	\$	
à.	1986				\$	-	36.0%	\$	
fed	1985				\$	-	34.4%	\$	
epo -	1984				\$	-	32.8%	\$	
Me I	1983				\$	-	31.2%	\$	-
55	1982				\$	-	29.6%	\$	
ပို	1981				\$	-	28.0%	\$	
ging	1980				\$	-	26.4%	\$	
Ē	1979				\$	-	24.8%	\$	
	1978				\$	-	23.2%	\$	
	1977				\$	-	21.6%	\$	
	Prior to				\$		20%	\$	
						Tot	al Value	\$	-
							J U_1		
					м	ssesse	eu value		
sepa	rate real an	d personal pro	operty reporti	ng form must be			e <b>d Value</b> h taxing distric	x/code wi	ithin a
ounty Sure	to correctl the accura	y apportion th cy of value ap	e market valu portioned by	ie. The company each tax district	) and ass loode.	essor sł	ould work clo	sely togel	ther to
onstr	uction wor	k in progress a	and original co	osts of assets in	n place ar	re report	ed in the appro	priate co	lumnsłi
	l Gas Com	panies to the l	Public Service	the original or hi e Commission o	of the Sta	ite of Mis	ssouri and/or	the Feder	

Updated 2025



CHAPTER:

#### ASSESSMENT OF NATURAL GAS DISTRIBUTION COMPANIES

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### Personal Property Valuation Form (Even Year)

		NATURAL GA	IS LOCAL DIS	TRIBUTION CO.	- PERSONAL PR	OPERTY 20	26
			Assessa	r to complete s	haded area		
	County:						
		Company:					
		ax District/Code:					
	or	JPN Account #:					
Acco	368, 369, 37 Account Number: 378, 379		381, 382, 383, 384, 385	370, 371, 386, 387	Yearly Total		
Account Name:		Compressor, Measuring & Reg. Station Equipment	Meters & Install, House Reg. & Install., Ind. Meas. & Reg. Equip.	Communication & Other Equip., Other Property on Customers' Premises		Percent (%) Good	Market Value
Work	in				•	100.00%	*
Progr	2025				<u>\$</u> . \$.	96.25%	\$-
-	2023				<u>* -</u> \$ -	89.03%	\$ -
placed in service	2024				\$ -	82.35%	\$ -
	2022				\$ .	76.18%	* \$-
	2021				\$.	70.46%	\$ -
	2020				\$ -	65.18%	\$ -
	2019				\$ -	60.29%	\$ -
ear	2018				\$ -	55.77%	\$ -
Original Costs are reported by year placed in service	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		\$ -
					Accore	ed Value	

Percent Good (2) is a determination of the Assessor. The Percent Good (2), or Column II 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.

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