

**PROPERTY STATEMENT – INTERCOUNTY  
PIPELINES – NONCOMMON CARRIER PIPELINES**

**2025**

**DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION  
AS OF 12:01 A.M., JANUARY 1, 2025**

This statement must be completed, signed, and filed with the State-Assessed Properties Division, Board of Equalization, P.O. Box 942879, MIC:61, Sacramento, California 94279-0061, by March 1, 2025. Omit cents; round to the nearest dollar.

NAME, STREET, CITY, STATE, and ZIP CODE

**OFFICIAL REQUEST**

This request is made in accordance with section 826 of the Revenue and Taxation Code. This property statement must be completed according to the instructions and filed with the Board of Equalization (BOE) on or before March 1, 2025. If you do not file this statement, you may be subject to the penalty provided in section 830 of the Revenue and Taxation Code. Attached schedules are considered to be part of the statement. THIS STATEMENT IS SUBJECT TO AUDIT.

SBE Number

**MAKE NECESSARY CORRECTIONS TO ADDRESS LABEL**

Indicate if above is a change of name and/or address.

THIS STATEMENT SHALL CONSIST OF:	SUBMITTED HEREWITH	DATE TO BE SUBMITTED	N/A
(1) Dollar-Age Detail Report:			
A. Fixed Equipment – BOE-533-PF			
B. Continuous Pipeline – BOE-533-PP			
(2) BOE-517-PN Schedules:			
B. Total Plant and Equipment			
H. Construction Work in Progress			
I. Pipeline Statistics			
(3) Schedule of Intangible Information – BOE-529-I			
(4) Other information as requested:			
A. Annual Report to Federal Agencies			
B. Annual Report to State Agencies			
C. Supplemental Information			

**NAME AND ADDRESS OF PERSON TO WHOM CORRESPONDENCE REGARDING AUDIT SHOULD BE ADDRESSED:**

NAME	ADDRESS (city, state, and ZIP Code)	TELEPHONE NUMBER
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Authorized Representative (if applicable) (BOE-892, Statement of Authorization, must be filed annually)

NAME	ADDRESS (city, state, and ZIP Code)	TELEPHONE NUMBER
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LOCATION OF ACCOUNTING RECORDS (complete address and ZIP Code)	EMAIL ADDRESS
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**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that I have examined this Property Statement, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in the statement at 12:01 a.m. on January 1, 2025. If prepared by a person other than the taxpayer, this declaration is based on all information of which preparer has knowledge.*

FULL LEGAL NAME IF INCORPORATED	
SIGNATURE OF OWNER, PARTNER, OFFICER, OR AUTHORIZED AGENT	DATE 2025
PRINTED NAME OF SIGNATORY	TITLE
SIGNATURE AND ADDRESS OF PREPARER OTHER THAN TAXPAYER	DATE 2025

<b>FOR OFFICIAL USE ONLY</b>

**SPECIAL INSTRUCTIONS TO STATE  
ASSEESSES OF INTERCOUNTY PIPELINES—NONCOMMON CARRIER PIPELINES**

Under the provisions of section 826 and 830 of the Revenue and Taxation Code and section 901, Title 18, California Code of Regulations, **the BOE requests that you file a property statement with the BOE between January 1, 2025, and 5:00 p.m. on March 1, 2025.** The property statement shall be completed in accordance with instructions included with the property statement and in publication 67-PL, *Instructions for Reporting State-Assessed Property*, for lien date 2025. Reporting instructions are available on the Internet at [www.boe.ca.gov/proptaxes/psrfcont.htm](http://www.boe.ca.gov/proptaxes/psrfcont.htm).

All parts of the property statement must be filed by March 1. **Extensions of time for filing the property statement or any of its parts may be granted only on a showing of good cause under a written request made prior to March 1.** If you do not file timely, it may result in an added penalty of ten percent of the assessed value as required by section 830 of the Revenue and Taxation Code.

A positive response is required for all parts of the property statement. If a requested item does not apply, please so state. If you do not respond to all parts of the property statement, you may be subject to the penalties of section 830 of the Revenue and Taxation Code.

Item 3 requirements need not be returned if there is nothing to report. However, a positive response under the "N/A" column on page S1F is required for those forms not returned.

**THE PROPERTY STATEMENT INCLUDES:**

1. BOE-517-PN Schedule I—*California Pipeline Load Factors* (may include a statement of future use if a major difference from the prior year is forecasted).
2. A copy of your 2024 annual report to the California Public Utilities Commission, if required to file.
3. A copy of your 2024 annual report(s) to federal regulatory agencies, if required to file.
4. Supplemental information as required.

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.

For purposes of these instructions, pipelines include the facilities and appurtenances that are essential to the intercounty transportation or transmission systems, but shall exclude the contents of such pipelines.

**DOLLAR-AGE DETAIL REPORT: Fixed Equipment—(BOE-533-PF)**

Items shall be identified by location, description (for example, account number and account name), acquisition date, and acquisition cost. No more than one location per page.

**DOLLAR-AGE DETAIL REPORT: Continuous Pipeline—(BOE-533-PP)**

Pipelines shall be identified by location, description (for example, account number and name), acquisition date, and acquisition cost. No more than one flume, canal, ditch, or aqueduct per page.

Each pipeline shall be identified by name with lengths shown to the nearest hundredth of a mile for each county. No more than one flume, canal, ditch, or aqueduct per page.

**Note:** All replacement cost studies, obsolescence requests, and other voluntary information that assessees believe affects the value of their property must be filed with the property statement or by a date granted by a formal extension. If such information is not filed by that date, staff is not required to consider it in determining its unitary value recommendation.

**2025****SCHEDULE B—TOTAL CALIFORNIA NONCOMMON CARRIER PLANT AND  
EQUIPMENT (SUMMARY OF SCHEDULES B2 + B3)**

COMPANY NAME			SBE NUMBER		
LINE ITEM NUMBER	FERC ACCOUNT NUMBER	ACCOUNT NAME	A (SCH B2, COL D)	B (SCH B3, COL D)	C BALANCE AT END OF 2024 (A+B)
1	101, 151, 171	Land			
2	102, 152	Rights-of-Way			
3		Total Land and Rights-of-Way <i>(add lines 1 and 2)</i>			
4	103, 153	Line Pipe			
5	104, 154	Line Pipe Fittings			
6	105, 155	Pipeline Construction			
7	106, 156, 176	Buildings			
8	107, 157	Boilers			
9	108, 158	Pumping Equipment			
10	109, 159, 179	Machine Tools and Machinery			
11	110, 160	Other Station Equipment			
12	111, 161	Tanks			
13	112, 162	Delivery Facilities			
14	113, 163, 183	Communication Systems <i>(see Note 1)</i>			
15	114, 164, 184	Office Furniture and Equipment			
16	115, 165, 185	Vehicles and Other Work Equipment <i>(see Note 2)</i>			
17	116, 166, 186	Other Property (not material and supplies)			
18		Total Plant and Equipment <i>(add lines 4 thru 17)</i>			
19	187	Construction Work In Progress (CWIP)			
20	17	Materials and Supplies			
21		Total CWIP and Materials & Supplies <i>(add lines 19 and 20)</i>			
22		Total California Taxable Property <i>(add lines 3, 18, and 21)</i>			
		ACCRUED DEPRECIATION			
23	31, 35	Applicable to Taxable Property			

**Note 1**—Do not include radios in licensed vehicles.**Note 2**—Do not include licensed vehicles.

**2025**

**SCHEDULE B2—TOTAL CALIFORNIA STATE-ASSESSED PLANT AND EQUIPMENT NONCOMMON CARRIER**

COMPANY NAME			SBE NUMBER			
LINE ITEM NUMBER	FERC ACCOUNT NUMBER	ACCOUNT NAME <i>(see Note 1)</i>	A BALANCE AT BEGINNING OF 2024	B ADDITIONS	C RETIREMENTS	D BALANCE AT END OF 2024 (A+B-C)
1	101, 151, 171	Land				
2	102, 152	Rights-of-Way				
3		Total Land and Rights-of-Way				
4	103, 153	Line Pipe				
5	104, 154	Line Pipe Fittings				
6	105, 155	Pipeline Construction				
7	106, 156, 176	Buildings				
8	107, 157	Boilers				
9	108, 158	Pumping Equipment				
10	109, 159, 179	Machine Tools and Machinery				
11	110, 160	Other Station Equipment				
12	111, 161	Tanks <i>(see Note 2)</i>				
13	112, 162	Delivery Facilities				
14	113, 163, 183	Communication Systems <i>(see Note 3)</i>				
15	114, 164, 184	Office Furniture and Equipment				
16	115, 165, 185	Vehicles and Other Work Equipment				
17	116, 166, 186	Other Property (not materials and supplies)				
18		Total Plant and Equipment <i>(add lines 4 thru 17)</i>				
19	187	Construction Work In Progress (CWIP)				
20	17	Materials and Supplies				
21		Total CWIP and Materials & Supplies <i>(line 19)</i>				
22		Total California Taxable Property <i>(add lines 18 and 21)</i>				
ACCRUED DEPRECIATION						
23	31, 35	Applicable to Taxable Property				

**Note 1**—Do not include property assessed by any California County Assessor.

**Note 2**—Include only those tanks necessary for the operation of the pipeline. Report tanks used for storage and delivery of petroleum products on Schedule B3.

**Note 3**—Do not include radios in licensed vehicles.

**2025**

**SCHEDULE B3—TOTAL CALIFORNIA COUNTY-ASSESSED PLANT AND EQUIPMENT NONCOMMON CARRIER**

COMPANY NAME			SBE NUMBER			
LINE ITEM NUMBER	FERC ACCOUNT NUMBER	ACCOUNT NAME	A BALANCE AT BEGINNING OF 2024	B ADDITIONS	C RETIREMENTS	D BALANCE AT END OF 2024 (A+B-C)
1	101, 151, 171	Land				
2	102, 152	Rights-of-Way				
3		Total Land and Rights-of-Way (add lines 1 and 2)				
4	103, 153	Line Pipe				
5	104, 154	Line Pipe Fittings				
6	105, 155	Pipeline Construction				
7	106, 156, 176	Buildings				
8	107, 157	Boilers				
9	108, 158	Pumping Equipment				
10	109, 159, 179	Machine Tools and Machinery				
11	110, 160	Other Station Equipment				
12	111, 161	Tanks (see Note 1)				
13	112, 162	Delivery Facilities				
14	113, 163, 183	Communication Systems (see Note 2)				
15	114, 164, 184	Office Furniture and Equipment				
16	115, 165, 185	Vehicles and Other Work Equipment (see Note 3)				
17	116, 166, 186	Other Property (not materials and supplies)				
18		Total Plant and Equipment (add lines 4 thru 17)				
19	187	Construction Work In Progress (CWIP)				
20	17	Materials and Supplies				
21		Total CWIP and Materials & Supplies (add lines 19 and 20)				
22		Total California Taxable Property (add lines 3, 18, and 21)				
ACCRUED DEPRECIATION						
23	31, 35	Applicable to Taxable Property				

**Note 1**—Include tanks used for storage and delivery purposes. Tanks essential to pipeline operations should be reported on Schedule B2.

**Note 2**—Do not include radios in licensed vehicles.

**Note 3**—Do not include licensed vehicles.

**SCHEDULE B4—RECONCILE SCHEDULE B2 (STATE-ASSESSED PLANT AND EQUIPMENT) TO DOLLAR-AGE DETAIL REPORT AND SCHEDULE H (CONSTRUCTION WORK IN PROGRESS) STATE-ASSESSED TAXABLE PROPERTY TOTALS ONLY**

LINE ITEM NUMBER	SCHEDULE LINE NUMBER	DESCRIPTION	ORIGINAL COST
1	Sch B2, line 18D	Total Plant and Equipment	
		DOLLAR-AGE DETAIL REPORT & SCHEDULE H	
2	BOE-533-PF	Total of Dollar-Age Detail Report—Fixed Equipment (see Note 1)	
3	BOE-533-PP	Total of Dollar-Age Detail Report—Continuous Pipeline (see Note 1)	
4	SCH H	Total of State-Assessed Taxable New & Replacement CWIP (line 38C + D)	
5		Total Dollar-Age Detail Reports & Schedule H (add lines 2 + 3 & - 4)	
6		Difference (subtract line 1 from line 5) line 6 should equal zero	

**Note 1**—Include CWIP (Schedule H, line 38D) in Dollar-Age Detail Report—Fixed Equipment and Continuous Pipeline.

**2025**

**SCHEDULE H—CONSTRUCTION WORK IN PROGRESS (CWIP)**

COMPANY NAME	SBE NUMBER
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**CALIFORNIA STATE-ASSESSED TAXABLE CWIP**

LINE ITEM NUMBER	A COUNTY NUMBER Fixed (1-58) Pipe (60)	B DESCRIPTION Fixed Property Location Code Continuous Pipeline Number	C NEW TAXABLE CWIP	D REPLACEMENT TAXABLE CWIP
1				
2				
3				
4				
5				
6				
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31				
32				
33				
34				
35				
36				
37				
38	<b>TOTAL TAXABLE CWIP</b> <i>(lines 1 thru 37)</i>			

**2025**

**SCHEDULE I—CALIFORNIA PIPELINE LOAD FACTORS  
USE JANUARY 1 TO DECEMBER 31 STATISTICS**

COMPANY NAME				SBE NUMBER		
LINE ITEM NUMBER	A SBE PIPE LINE NO.	B PIPELINE SEGMENT NAME <i>(from—to)</i>	C CALIFORNIA MILEAGE	D 2024 ANNUAL THRUPTUT CAPACITY	E 2024 ANNUAL ACTUAL THRUPTUT	F 2024 LOAD FACTOR (E/D)
1						
2						
3						
4						
5						
6						
7						
8						
9						
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12						
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28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42		<b>Total Mileage</b> <i>(add lines 1C thru 41C)</i>				

