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**DUE DATE APRIL 15, 2010**

**THIS SCHEDULE MUST BE FILED EVERY YEAR  
REGARDLESS IF ANY ADDITIONS OR DELETIONS WERE MADE**

**PIPELINE DECLARATION SCHEDULE**

**IMPORTANT DOCUMENT – PLEASE READ**

**CONTENTS**

- DS 654 - OIL AND GAS PIPELINE  
DECLARATION SCHEDULE**
- DS 654A - INSTRUCTIONS**

**FOR ASSESSMENT YEAR BEGINNING JANUARY 1, 2010**

**SEE OTHER SIDE FOR INSTRUCTIONS**

STATE OF COLORADO  
GENERAL INFORMATION

*[Declaration Schedules and Attachments Are Confidential And Private Documents By Law.]*

**NOTICE: If the pipeline you are declaring is regulated by the Federal Energy Regulatory Commission (FERC) or by the Colorado Public Utilities Commission (PUC), please contact the State Assessed Section of the Division of Property Taxation at 303-866-2371, before completing this form.**

For these instructions, please refer to the following statutes: §§ 39-1-102(11), 39-3-118.5, 39-3-119.5, 39-5-104.5, 39-5-104.7, 39-5-107, 39-5-108, 39-5-110, 39-5-113 through 117, 39-5-120, and 39-21-113(7), C.R.S.

**WHO FILES A DECLARATION SCHEDULE?**

All owners and/or operators of new or existing oil or gas pipeline systems located in a Colorado county during the prior calendar year must file this schedule. Also, the owners of all additional business personal property and/or real property improvements associated with the pipeline as of January 1 must file a declaration schedule. All taxable personal property, such as leased or owned equipment that is used by the pipeline system, must be listed on this schedule. Use one declaration schedule per pipeline system.

**ARE YOU A NEW OWNER?**

If you answer "yes" to this question or you have never filed with the county assessor, you are required to provide a **complete listing** of the pipeline system and any other personal property used in conjunction with the pipeline system in Colorado. Please include: ■ Item ID Number, ■ Description, ■ Year Acquired, and ■ Original Installed Cost. Original Installed Cost must include labor, freight, and sales tax to the point of installation. Please advise if the Property Was Not Put Into Use as of January 1 of the current year.

**WHAT DO YOU REPORT?**

Please list all pipelines, including type of material, diameter and length of pipe. State designed capacity, actual capacity and condition of pipeline. Include meters, sheds, pig launchers, and any other equipment associated with the pipeline. Also include any compressor station equipment. If there is not sufficient space to list everything, please attach separate sheets with the required information.

**WHEN DO YOU FILE?**

This form must be received by the county assessor by the April 15 deadline EVERY YEAR that the pipeline is in existence in Colorado.

**HOW DO YOU FILE FOR AN EXTENSION AND WHAT HAPPENS IF YOU FAIL TO FILE?**

You may extend the deadline if, prior to April 15, the assessor receives your written request AND \$20 for a 10-day extension, or \$40 for a 20-day extension. This extension applies to all pipeline schedules that a person is required to file in the county. **The late filing penalty is \$50, or 15% of the taxes due, whichever is less.** If you fail to file a schedule, the assessor may determine a valuation based upon the BEST INFORMATION AVAILABLE and **may add a penalty of up to 25% of assessed value for any omitted property** discovered and valued later.

**NOTE: Failure to properly file a declaration schedule may prevent you from receiving an abatement per Colorado case law. Property Tax Adm'r v. Production Geophysical, 860 P.2d 514 (Colo. 1993)**

**WHY IS THE DECLARATION FORM IMPORTANT?**

Assessors use this information to help calculate the pipeline system's actual value. This value may be determined, considering the cost, market, and income approaches to value, based on the pipeline's use, condition, and functional utility as of January 1 of the previous calendar year.

**WHAT HAPPENS AFTER YOU SUBMIT THIS FORM?**

The assessor may request more information or conduct a physical inventory inspection of the pipeline system at its location.

**Notices of Valuation are mailed on June 15 to the address listed on this schedule.**

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**INSTRUCTIONS FOR COMPLETING THE OIL AND GAS PIPELINE DECLARATION SCHEDULE, DS 654**

- A. NAME AND ADDRESS:** Please write any corrections to the preprinted NAME AND ADDRESS information under INDICATE NAME OR ADDRESS CHANGE. If you are not the current business owner, please list the name and address of the new owner in the appropriate box. Also, list the date that the pipeline was sold to the new owner.
- B. PROPERTY LOCATION:** Provide the property location or legal description (including name of county, section, range, township, and quarter section) of the physical location of the pipeline system as of January 1, 2009.
- C. LISTING OF REAL PROPERTY IMPROVEMENTS:** Please list the ■ Location, ■ Description, ■ Additions, ■ Date Installed, and ■ Original Installed Cost of any real property improvements associated with the pipeline system.
- D. LISTING OF ALL PIPELINE PERSONAL PROPERTY:** You must identify all pipeline equipment by ■ Item Number, ■ Description, ■ Year Acquired, and ■ Original Installed Cost. Descriptions should include the name of pipeline, length, type of material and diameter of pipe, rated capacity, actual capacity, condition of pipeline, any meters, sheds, pig launchers, cathodic protection units, controls, valves, and whether part of a gathering, transmission, or distribution system. Please list any compressor station equipment, or any other associated equipment, giving size, nomenclature, capacity, and/or any other identifying characteristics. Include the Year Acquired or the year placed in service. You must declare the Original Installed Cost of each piece of equipment listed. If you are in doubt as to what should be declared or how it should be declared, please contact your local assessor.
- E. DECLARATION AND SIGNATURE:** Print name of owner, name of person signing, phone number, and e-mail address. Then sign, date, and return this form to the assessor by **April 15th**. §39-5-107, C.R.S.



