Form DS 654A-01-22

State of Colorado

# DS 654 – Oil And Gas Pipeline Declaration Schedule and Instructions

THIS SCHEDULE MUST BE FILED REGARDLESS IF ANY ADDITIONS OR DELETIONS ARE MADE

**DUE DATE APRIL 15, 2022**
**FOR ASSESSMENT YEAR BEGINNING JANUARY 1, 2022**

## 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 303-864-7777, before completing this form.**

For these instructions, please refer to the following statutes: §§ 39-3-102, 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?** You may extend the deadline if, by 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 personal property schedules (single or multiple) which a person is required to file in the county.

**WHAT HAPPENS IF YOU FAIL TO FILE? The late filing penalty is $50 or 15% of the taxes due**, whichever is less. If you fail to file a schedule, the assessor shall determine a valuation based upon the BEST INFORMATION AVAILABLE and **shall 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 property's actual value. This value is based on the property's use and condition as of January 1 of each assessment year.

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

- The assessor may request more information or conduct a physical inventory of your personal property at your business location.
- Notices of Valuation are mailed on June 15 to the address listed on this schedule.

## INSTRUCTIONS FOR COMPLETING THE OIL AND GAS 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 physical location or legal description (including name of county, section, range, township, and quarter section) of the pipeline system as of January 1, 2022.

**C. LISTING OF ALL REAL PERSONAL 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. LISTING OF ALL NON-LICENSED FACILITY PERSONAL PROPERTY:** Provide item number, description, location, acquisition year, and original installed cost information requested.

**F. LISTING OF ALL LEASED EQUIPMENT:** Provide description, lessor name and address, location, horsepower, lease term, and annual lease dollar amount information.

**G. DECLARATION AND SIGNATURE:** Print the personal property owner's Federal Employer Identification Number (FEIN) or Social Security Number (SSN). Print name of owner, name of person signing, phone number, and e-mail address. Then sign, date, and return this form to assessor by **April 15th**. § 39-5-107, C.R.S.

**Form DS 654-61-22** **State of Colorado**

**DS 654 – Oil And Gas Pipeline Declaration Schedule**

***Confidential***

| Oil PIN Number | Pers. Prop. PIN Number |
|---|---|
| | |

| B.A. Code | T.A Code | Schedule/Acct# | *Assessment Date* | *Due Date* | **RETURN TO COUNTY ASSESSOR** |
|---|---|---|---|---|---|
| | | | *1/1/2022* | *4/15/2022* | **County** |

| **A. NAME AND MAILING ADDRESS:** (Indicate any changes or corrections) | INDICATE NAME OR ADDRESS CHANGE: |
|---|---|
| | |
| **B. PHYSICAL LOCATION** OR LEGAL DESCRIPTION AS OF JANUARY 1 ASSESSMENT DATE: | IF YOU ARE NOT THE CURRENT PIPELINE OWNER, PLEASE LIST THE NAME AND ADDRESS OF THE NEW OWNER BELOW: |
| | Date Sold: |

**C. LISTING OF REAL PROPERTY IMPROVEMENT (Use extra sheet if necessary)**

| LOCATION | DESCRIPTION | ADDITIONS | DATE INSTALLED | ORIGINAL INSTALLED COST |
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**D. ITEMIZED LISTING OF PERSONAL PROPERTY:**

| Item Number | Pipeline Name | Pipeline Length | Pipeline Material | Diameter Of Pipe | Rated Capacity | Actual Capacity | Pipeline Condition | Year Acq. | Original Installed Cost |
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## E. LISTING OF ALL NON-LICENSED FACILITY PERSONAL PROPERTY

| ITEM # | DESCRIPTION: (COMPRESSOR STATION EQUIPMENT, RTU,SCADA EQUIPMENT, TANKS,PIG LAUNCHERS, etc.) | LOCATION: LATITUDE/LONGITUDE (unless GIS layer provided) | YEAR ACQUIRED | ORIGINAL INSTALLED COST |
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## F. LISTING OF ALL LEASED EQUIPMENT

| DESCRIPTION INCLUDING MODEL/SERIAL # | OWNER/LESSORS NAME & ADDRESS | LOCATION: LATITUDE/LONGITUDE (Well API # if applicable) | HORSEPOWER | TERM | ANNUAL RENT |
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**This pipeline system is used as: (check one)**

☐ A gathering system to connect to existing oil or gas wellheads.

☐ A trunk line connecting gathering systems or processing plants to a regulated pipeline or distribution system.

## G. DECLARATION: (THIS RETURN IS SUBJECT TO AUDIT)

"I declare, under penalty of perjury in the second degree, that this schedule, together with any accompanying exhibits or statements, has been examined by me and to the best of my knowledge, information, and belief sets forth a full and complete list of all taxable personal property owned by me, or in my possession, or under my control, located in this county, Colorado, on the assessment date of this year; that such property has been reasonably described and its value fairly represented; and that no attempt has been made to mislead the assessor as to its age, quality, quantity, or value." § 39-5-107(2), C.R.S.

**PROPERTY OWNER'S FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)/SOCIAL SECURITY NUMBER (SSN)**_____

NAME OF OWNER _____

PRINT NAME OF PERSON SIGNING _____ PHONE NUMBER _____

E-MAIL ADDRESS_____ FAX NUMBER _____

SIGNATURE OF OWNER OR AGENT _____ DATE _____

☐Check here if new agent. If new agent, submit a letter of authorization when filing this form.

**PLEASE COMPLETE, SIGN AND RETURN TO THE ASSESSOR ON OR BEFORE APRIL 15, 2022.**