
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: All Pipeline Companies

FROM: Barry Wood, Assessment Division Director

RE: Special Instructions for completing UD-45, Annual Report

DATE: November 15, 2023

SPECIAL INSTRUCTIONS FOR PIPELINE COMPANIES

PLEASE NOTE: This memorandum is simply intended to be informative and does not take the place of Indiana law. In the event any part of this memorandum conflicts with Indiana law, Indiana law governs.

Before completing Schedule A of Form UD-45, Annual Report, all Pipeline companies need to complete Schedule A-6 (Pipe Valuation) and Schedule A-7 (Utility Distributable Property of Pipeline Companies). Schedule A-6 is used to report pipe values using the appropriate schedule of true tax values for the tax year, while Schedule A-7 is used to report the value of all utility distributable property other than pipe.

Instructions for Completing Schedule A-6

List the total length of all pipelines within the State of Indiana by year of construction, size, and type. Attach additional sheets as required. Enter the assessed value per mile of pipeline from the Schedule of Pipeline Values adopted by the Department of Local Government Finance. Carry the Indiana True Tax Value shown to Line 38 of Schedule A.

Instructions for Completing Schedule A-7

Report on this schedule all utility distributable property except for pipelines. This includes machinery, turbo generators, boilers, transformers, switchboards, tanks, settling basins, reservoirs, standpipes, compressors, or other items used in the operation of the utility. NOTE: This also now includes any personal property formerly reported on Form 1 (SF 01882). It will now be treated as distributable property.

The total true tax value of depreciable property shown on this schedule shall not be less than thirty percent (30%) of the original cost. This limitation shall also apply to fully depreciated property still in use. It is important that all columns are completed. Carry the value shown to Line 39 of Schedule A.

Schedule A - Computation of Assessment

The Schedule A is used to compute the true tax value of the utility company's property. Since the utility plant used by pipeline companies consists of its pipelines and distributable property, pipeline companies need to **enter values only on Lines 38, 39, 42, and 43 (you may also fill out lines 29, 34, 36, & 41 if applicable)**. Pipeline companies should also complete schedule A-1 if applicable.

Schedule A-2- Leased Property

Report all property, held, possessed, or controlled, but not owned. This would include all leased distributable property and pipelines. The value shown should be included on Schedule A-6 or Schedule A-7, as appropriate.

Your cooperation in completing the Annual Report (Form UD-45) at the earliest possible date will be greatly appreciated. Forms are available on the [Department's website](#). Please be sure to keep a copy of your return for your records.

If you have any questions, please contact Julie Waddell at (317) 232-3765 or utilities@dlgf.in.gov.