

What's New

Changes to the Form 43. Several changes were made to the Form 43. Please read the instructions and review each schedule before filling them out.

LB 775: Nebraska Net Book Value; Trailer and Semitrailer Exemption. (Operative Date: Feb. 24, 2016) Provides that the Nebraska net book value is based on the year placed in service, rather than the year of acquisition.

Important Information For All Filers

Purpose. These instructions provide guidance in completing the most common Nebraska Public Service Entity Report (Form 43) and corresponding schedules. This worksheet is intended to be useful to the greatest number of taxpayers. Nothing in these instructions supersedes, alters, or otherwise changes any provision of the Nebraska tax code, regulations, rulings, or court decisions. The Form 43, will be used by the Property Tax Administrator to determine the taxable value of each public service entity.

The Department of Revenue encourages the preparer of any Form 43 to review applicable Nebraska law regarding any issue that may have a material effect on this return. Nebraska legal information and other useful information pertaining to property assessment and taxation may be found at www.revenue.nebraska.gov/PAD/index.html

Who Must File. All public service entities, as defined by [Neb. Rev. Stat. § 77-801.01\(3\)](#), organized for profit that own or lease operating property in Nebraska, must file a Form 43 including all appropriate schedules prescribed by the Tax Commissioner.

When to File. This report, all applicable schedules, and supplemental information must be filed on or before April 15 following the close of the prior tax year ending December 31.

How to File. The Form 43 and all applicable schedules are required to be filed electronically and compatible with Microsoft Excel. The required signatures on the Form 43 may be emailed in a PDF format or mailed with an original signature. All other information may be submitted in Microsoft Excel, PDF, or as a paper copy.

Complete filing. The Form 43 and all applicable schedules must be completed in the format as prescribed. The filing will be considered incomplete, and the public service entity may be subject to penalties, if the Form 43 and/or any schedule are left blank, altered, or not completely filled out.

Email and Mailing Address. The Form 43, applicable schedules, and supplemental information being sent electronically must be sent to: pat.psu@nebraska.gov

Please note that this is an automated email account which is monitored by Department staff.

The signature page and any supplemental information being sent in paper format must be mailed to:

Nebraska Department of Revenue
Property Assessment Division
301 Centennial Mall South
PO Box 98919
Lincoln, NE 68509-8919

Extension of Time Request. An extension to file may only be obtained by written request. The Property Tax Administrator may allow up to a 15-day extension past the due date to file for good cause shown. Any extension request must be sent to either the email or mailing address shown above.

Penalties. Pursuant to [Neb. Rev. Stat. § 77-803](#), a penalty of \$100 per day, up to \$10,000, past the due date or extension date may be imposed under the following conditions, but not limited to:

- > Failure to furnish the Form 43 and all applicable schedules by the prescribed due date;
- > Furnishing an incomplete Form 43 and/or applicable schedule;
- > Failure to file a corrected Form 43 and/or applicable schedule in a timely manner after errors were discovered;
- > Preparing and/or filing a fraudulent Form 43 and/or applicable schedule;
- > Understatement or overstatement of any figure on the Form 43 and/or applicable schedule; or
- > Failure to report a sale of a public service entity to the Division within 30 days from date of sale.

Reporting Changes or Corrections. If information on the Form 43 and/or any applicable schedule that was previously filed is discovered to be incorrect, please provide a brief description of the correction, the corrected Form 43 and/or schedule, and a copy of the related supplemental information immediately.

Sale of Entity. Pursuant to Neb. Rev. Stat. § 77-804, any sale of a public service entity must be reported by the purchaser to the Property Tax Administrator within 30 days from the date of the sale. The purchaser must identify the seller, the date of the sale, any change in name of the entity, and the purchase price of the entity. If additional information regarding the sale is needed by the Property Tax Administrator, a specific written request will be made.

Audit. Pursuant to Neb. Rev. Stat. § 77-1335, the Property Tax Administrator may recertify value based on discovery of any error affecting the value, within 3 years after the date the value was certified. The records required to substantiate any return must be retained and be available for at least 3 years following the date the value was certified.

Accounting Methods. The accounting method used for federal income tax purposes must be used on the Nebraska Schedule 14. The Form 43 and all other applicable schedules (excluding the Schedule 14) will use the same accounting method as prescribed by the regulatory agency the public service entity must report to. If the public service entity does not report to a regulatory agency, then use the Generally Accepted Accounting Principles method. The public service entity may not change the accounting method used on the Form 43 or any of the applicable schedules to report prior years' information, unless the change was approved by the IRS or regulatory agency. A copy of this approval must accompany the first return that shows the change in the method of accounting.

Authorization. This report and all subsequent requested information is authorized by Neb. Rev. Stat. § 77-801. This report was last revised on 1/2017.

Supplemental Information Required of All Entities

Regulatory Report. If the public service entity files a report with any federal regulatory agency (for example, FERC, FCC, etc.) and/or the Nebraska Public Service Commission, a copy of each report for the most recent fiscal year must accompany the Form 43.

Federal Form 10K. If the public service entity and/or the parent company of the public service entity files a Federal Form 10K with the Securities and Exchange Commission, a copy each report for the most recent fiscal year must accompany the Form 43. If information is available online, a web address may be reported in lieu of filing the 10K.

Rate Case. If the public service entity has had a rate case resulting in a change of rates during the prior year, a copy of the rate case order must accompany the Form 43. All rate case information must be completed on the Schedule 2.

How to Complete the Form 43 and Appropriate Schedules

Instructions. At the bottom of each schedule, there are general instructions with definitions that pertain to that particular schedule. All other instructions and/or definitions will be listed, and/or referenced to, under this section.

General Instructions. The following are general guidelines to completing the report:

- > Complete the Form 43 and all applicable schedules. If a schedule is not applicable to the public service entity, indicate with "N/A" on the first page of the schedule. At the bottom of the schedule, under the "Comments/Questions, Concerns" section, indicate the reasoning why the schedule is not applicable.
- > Schedules should not be filed in alternate formats, unless given prior approval from the Department on an annual basis.
- > Report all numbers as whole numbers. Round any amount from 50 cents to 99 cents to the next higher dollar; round any amount less than 50 cents to the next lower dollar.
- > At the bottom of each section is a "Comments/Questions, Concerns" section. This is for the public service entity to make any comments or suggestions regarding that particular schedule. All feedback will be reviewed.
- > Keep a copy of the submitted report for records retention.

Schedule 99. The Schedule 99, listed as the last three schedules, is an electronic file that is typically provided to prior year filers by the Department. New filers that have not filed a Form 43 with the Department in the previous year will need to create this file using Schedule 99B for the instructions. All other filers will use the Schedule 99A for instructions when completing the electronic file.

Public Service Entity. As defined by Neb. Rev. Stat. § 77-801.01, a public service entity includes any person or entity, organized for profit under the laws of this state or any other state or government and engaged in the business of water works, electrical power, gas works, natural gas, telecommunications, pipelines used for the transmission of oil, heat, steam, or any substance to be used for lighting, heating, or power, and pipelines used for the transmission of articles by pneumatic or other power, and all other similar or like entities.

Real Property. As defined by Neb. Rev. Stat. § 77-103, real property means: all land, buildings, improvements, and fixtures, except trade fixtures; mobile homes, cabin trailers, and similar property not registered for highway use, which are used, or designed to be used, for residential, office, commercial, agricultural, or other similar purposes, but not including mobile homes, cabin trailers, and similar property when unoccupied and held for sale by persons engaged in the business of selling such property when such property is at the location of the business; mines, minerals, quarries, mineral springs and wells, oil and gas wells; overriding royalty interest; and production payments with respect to oil or gas leases.

Personal Property. As defined by Neb. Rev. Stat. § 77-104, personal property includes all property other than real property and franchise.

Tangible Personal Property. As defined by Neb. Rev. Stat. § 77-105, tangible personal property includes all personal property possessing a physical existence, excluding money. Tangible personal property also includes trade fixtures, which means machinery and equipment, regardless of the degree of attachment to real property, used directly in commercial, manufacturing, or processing activities conducted on real property, regardless of whether the real property is owned or leased.

Software-Tangible Personal Property. As defined by Title 350 Neb. Admin. Code, Chapter 20-001.01A(1), operational software which is necessary for computer hardware to function is defined as tangible personal property.

Intangible Personal Property. As defined under Title 350 Neb. Admin. Code, Chapter 20-001.01B, intangible personal property includes property that has no intrinsic value by itself, but is representative or evidence of value, such as stocks, bonds, promissory notes, contract rights, bank accounts, money, and other like property.

Nebraska Adjusted Basis. As defined by Neb. Rev. Stat. § 77-118, Nebraska adjusted basis means the adjusted basis of property as determined under the Internal Revenue Code increased by the total amount allowed under the code for depreciation or amortization or pursuant to an election to expense depreciable property under IRC § 179.

Depreciable Tangible Personal Property. As defined by Neb. Rev. Stat. § 77-119, depreciable tangible personal property means tangible personal property which is used in a trade or business or used for the production of income and which has a determinable life of longer than one year.

Taxable Property. As defined by Neb. Rev. Stat. § 77-201(5), taxable tangible personal property, not including motor vehicles, trailers, and semitrailers registered for operation on highways of this state, shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, unless expressly exempt from taxation, and shall be valued at its net book value.

Net Book Value of Property for Taxation. As defined by Neb. Rev. Stat. § 77-120(1), net book value of property for taxation means that portion of the Nebraska adjusted basis of the property as of the assessment date for the applicable recovery period in the table set forth:

Year	Recovery Period (in years)					
	3	5	7	10	15	20
1	75.00%	85.00%	89.29%	92.50%	95.00%	96.25%
2	37.50%	59.50%	70.16%	78.62%	85.50%	89.03%
3	12.20%	41.65%	55.13%	66.83%	76.95%	82.35%
4	0.00%	24.99%	42.88%	56.81%	69.25%	76.18%
5		8.33%	30.63%	48.07%	62.32%	70.46%
6		0.00%	18.38%	39.33%	56.09%	65.18%
7			6.13%	30.59%	50.19%	60.29%
8			0.00%	21.85%	44.29%	55.77%
9				13.11%	38.38%	51.31%
10				4.37%	32.48%	46.85%
11				0.00%	26.57%	42.38%
12					20.67%	37.92%
13					14.76%	33.46%
14					8.86%	29.00%
15					2.95%	24.54%
16					0.00%	20.08%
17						15.62%
18						11.15%
19						6.69%
20						2.23%
21						0.00%

Net book value as a percent of Nebraska adjusted basis is calculated using the 150% declining balance method, switching to straight-line, with a one-half-year convention.

(2) The applicable recovery period for any item will be determined as follows:

- > 3-year property includes property with a class life of 4 years or less;
- > 5-year property includes property with a class life between 4 years and less than 10 years;
- > 7-year property includes property with a class life between 10 years and less than 16 years;
- > 10-year property includes property with a class life between 16 years and less than 20 years;
- > 15-year property includes property with a class life between 20 years and less than 25 years; and
- > 20-year property includes property with a class life of 25 years or more.

(3) Class life is based upon the anticipated useful life of a class of property and will be determined by the Property Tax Administrator under the Internal Revenue Code.

(4) One-half-year convention treats all property placed in service during any tax year as placed in service on the midpoint of that tax year.

(5) The percent shown for year one is the percent used for January 1 of the year following the year the property is placed in service.

Operating Property. As defined by Neb. Rev. Stat. § 77-801.01, operating property means property owned or leased that contributes to a public service entity's function.

Nonoperating Property. As defined by Neb. Rev. Stat. § 77-801.01, nonoperating property means property owned or leased by a public service entity that does not contribute to the entity's function.

Listing of Schedules

Schedules that Pertain to All Public Service Entities

Schedule	Title
Form 43	Nebraska Public Service Entity Report
Sch A	General Information
Sch 1A	Total Plant Allocation By State
Sch 2	Supplemental Information
Sch 5	Lease Information
Sch 7	Parent Financial Information
Sch 99	Distribution/Subdivision Apportionment
Sch 99A	Distribution/Subdivision Apportionment
Sch 99B	Distribution/Subdivision Apportionment

Schedules that are Industry Specific

Fluid Pipelines	
Schedule	Title
Sch 1-FP	Allocation Factors
Sch 11-FP	Comparative Balance Sheet
Sch 12-FP	Plant In Service Detail
Sch 13-FP	Comparative Income Statement
Sch 14-FP	Detail Net Book Personal Property
Sch 17-FP	Noncarrier Plant Detail
Sch 18-FP	Noncarrier Income Detail

Gas Pipelines	
Schedule	Title
Sch 1-GP	Allocation Factors
Sch 11-GP	Comparative Balance Sheet
Sch 12-GP	Plant In Service Detail
Sch 13-GP	Comparative Income Statement
Sch 14-GP	Detail Net Book Personal Property
Sch 17-GP	Nonutility Plant Detail
Sch 18-GP	Nonutility Income Detail

Utilities	
Schedule	Title
Sch 1-U	Allocation Factors
Sch 11-U	Comparative Balance Sheet
Sch 11-GP	Comparative Balance Sheet
Sch 12-U	Plant In Service Detail
Sch 12-GP	Plant In Service Detail
Sch 13-U	Comparative Income Statement
Sch 13-GP	Comparative Income Statement
Sch 14-U	Detail Net Book Personal Property
Sch 14-GP	Detail Net Book Personal Property
Sch 17-U	Nonutility Plant Detail
Sch 18-U	Nonutility Income Detail

Telecommunications	
Schedule	Title
Sch 1-T	Allocation Factors
Sch 11-T	Comparative Balance Sheet
Sch 12-T	Telecommunication Plant in Service Detail
Sch 13-T	Comparative Income Statement
Sch 14-T	Detail Net Book Personal Property
Sch 17-T	Nonregulated Plant Detail
Sch 18-T	Nonregulated Income Detail
Sch 19-T	Operating Comm. Tower Sites/Equipment

Comments/Questions, Concerns:

Form 43 - Nebraska Public Service Entity Report

For Use By All Public Service Entities
General Information

Form 43
Tax Year
2017

Name and Location Address of Business			Name and Mailing Address			Company Number
Business Name			Name			
Street Address			Mailing Address			Nebraska ID
						Federal ID
City	State	Zip Code	City	State	Zip Code	
Person to Contact Concerning this Report						
Name			Mailing Address			
Title						
Phone Number			City	State	Zip Code	
Fax Number			Email Address			
Person to Whom the Property Tax Statement Should be Sent (if different from above)						
Name			Mailing Address			
Title						
Phone Number			City	State	Zip Code	
Fax Number			Email Address			
Person to Whom the Public Service Entity Value Distribution Report should be Sent (if different from above)						
Name			Mailing Address			
Title						
Phone Number			City	State	Zip Code	
Fax Number			Email Address			

Under penalties of law, I declare that as an officer or preparer, I have examined this report, including accompanying schedules and note, and to the best of my knowledge and belief, it is correct and complete.

SIGN HERE

Signature of Officer _____	Date _____	Signature of Preparer _____	Date _____
Print _____		Print _____	
Title _____		Title _____	
Phone _____		Phone _____	
Email _____		Email _____	

Instructions

The purpose of this form is to gather legal and contact information of the public service entity. This information is used to ensure that no unauthorized persons receive any information pertaining to the Form 43 and/or applicable schedules. Due to the confidential information that is reported on the Form 43 and appropriate schedules, only officers of the company and/or individuals expressly mentioned above may receive and/or discuss matters that pertain to this report. This report must be signed by the president, secretary, principal accounting officer, duly authorized corporate representative, or official of the business operating and/or controlling the public service entity.

Comments/Questions/Concerns:

Nebraska Schedule A - General Information
For Use By All Companies

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

Company Information

Check all that apply:

- | | | | |
|---|---|---|---|
| <input type="checkbox"/> Telecommunications | <input type="checkbox"/> Fiber Optic | <input type="checkbox"/> Pipeline | <input type="checkbox"/> Ammonia |
| <input type="checkbox"/> Wireless | <input type="checkbox"/> Internet (VoIP) | <input type="checkbox"/> Gas Pipeline | <input type="checkbox"/> Propane |
| <input type="checkbox"/> Wireline | <input type="checkbox"/> Satellite | <input type="checkbox"/> Gas Distribution | <input type="checkbox"/> Electric Utility |
| <input type="checkbox"/> Long Distance | <input type="checkbox"/> Reseller | <input type="checkbox"/> Fluid Pipeline | <input type="checkbox"/> Steam/Water |
| <input type="checkbox"/> Interexchange | <input type="checkbox"/> Bundle (Internet, Cable, etc.) | <input type="checkbox"/> Fluid Distribution | <input type="checkbox"/> Other: |

Description of business activities (include services rendered, products sold, etc.):

Did the company file a Form 43 with Nebraska in the prior year? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, list counties of prior local assessment:	Type of Ownership (LLC, MLP, etc.):	Is company publicly traded? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes: Ticker Symbol : _____ Year of IPO: _____	If no: Complete parent information
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Sale, Merger, or Acquisition Information

Seller:	Buyer:	Transaction Date:
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Did the operations of the business change as a result of the transaction? Yes No
If yes, how?

Was the entire operation unit involved in the transaction? Yes No
If no, what was excluded?

What motivated the transaction?

What was the relationship between the parties prior to the transaction?

Briefly, how was the transaction allocated?

Briefly, describe any other considerations or conditions of the agreement (financing, contracts, name change, etc.):

Parent Information

Business Name	Nebraska ID	Is company publically traded? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes: _____ If no: _____
Street Address	Federal ID	What Exchange: _____ Year of Incorporation _____ Ticker Symbol: _____ List additional business(es) with control of the business below Year of IPO: _____
City	State	Zip Code
Type of Ownership (LLC, MLP, etc.)		Additional controlling business name(s) 1) _____ 2) _____

Brief description of business activities:

Supplemental Information

- Federal Communications Commission Annual Report
 Federal Regulatory Commission Annual Report
 Nebraska Public Service Commission Annual Report
 Securities & Exchange Commission Federal Form 10K
 Rate Case
 Other: _____

Additional Information

- Cap Rate Study
 First Quarter Financials
 Annual Report to Stockholders
 Insurance Claim for Loss or Damage
 IRS Documentation
 Other: _____

Nebraska Schedule A - General Information
 For Use By All Companies

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

Instructions

The purpose of this schedule is to gather general information on the public service entity's business.

- > The company information section will help the Department get a better understanding of the operations of the public service entity. This information may also be used to help determine a more appropriate valuation.
- > The merger or acquisition information section is only required if a merger or acquisition occurred during the tax year.
- > The parent information section is required to be filled out if a business has a controlling interest over the public service entity.
- > The supplemental and additional information sections are used to inform the Department of what supplemental and/or additional information is accompanying the Form 43.

Sale of Entity Report Required pursuant to [Neb. Rev. Stat. § 77-804](#); Any sale of a public service entity must be reported to the Property Tax Administrator within 30 days from the date of the sale. See the Instruction Worksheet for more information.

Comments/Questions/Concerns:

Nebraska Schedule 1-GP - Allocation Factors
For Use By Gas Pipeline/Gas Distribution Companies
Operating Information

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

Gross Plant in Service

Year	System Value	Allocated to Nebraska
2016		
2015		
2014		
2013		
2012		

Net Plant in Service

Year	System Value	Allocated to Nebraska
2016		
2015		
2014		
2013		
2012		

Operating Revenue

Year	System Value	Allocated to Nebraska
2016		
2015		
2014		
2013		
2012		

Net Operating Revenue

Year	System Value	Allocated to Nebraska
2016		
2015		
2014		
2013		
2012		

Total Miles of Pipe (In 2-inch Equivalent Units)

Year	System	Nebraska
2016		
2015		
2014		
2013		
2012		

Total Traffic Units

Year	System	Nebraska
2016		
2015		
2014		
2013		
2012		

Obsolescence Information

FERC 2 Page #	Requested Information	Amount	FERC 2 Page #	Requested Information	Amount
301	Total Dth of Nat. Gas Transported	_____	N/A	Rate Base - WACC	_____
518	Total Single Day Peak Deliveries	_____	218	Rate on Equity	_____
508	Total Compressor Units	_____	218	Rate on Debt	_____
509	Compressor Units Oper. at Peak	_____	218	Structure on Equity	_____
513	Total Gas in Reservoir	_____	218	Structure Debt	_____
513	Certificated Storage Capacity	_____	218	Total Capitalization	_____

Explanation on how Nebraska allocation was determined:

Nebraska Schedule 1-GP - Allocation Factors
 For Use By Gas Pipeline/Gas Distribution Companies
Operating Information

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

Instructions

The purpose of this schedule is to determine the Nebraska portion of the total system as well as gather information that will be used for the obsolescence calculations.

- > The system values that are reported on this schedule should match the amounts reported on the Schedule 11 and 13.
- > **If the Nebraska allocation is not 100%, provide an explanation of how the allocation to Nebraska was determined** for the Gross Plant in Service, Net Plant in Service, Operating Revenues, and Net Operating Revenues.
- > Total Miles of Pipe (In 2-inch Equivalent Units) and Total Traffic Units should be based on the situs of the particular assets used in operations.
- > **If the obsolescence area is left blank then the Department may not grant any obsolesces** based on not having enough information to correlate an appropriate diverse obsolescence figure that represent the company.
- > Supplemental information may be requested.
- > If values are not available or a category does not apply to the business mark with "N/A" and provide an explanation why in the Comments/Questions/Concerns box below.

Gross Plant in Service includes owned and leased plant in service.

Net Plant in Service is gross plant in service less accumulated depreciation and amortization.

Operating Revenue is all operating revenues

Net Operating Income is operating revenues less operating expenses and operating taxes before interest expense.

Total Miles of Pipe (In 2-in Equivalent Units) is the total miles from the FERC report broken down into 2in equivalent miles. Example:
 1 mile of 6in pipe would equal 3 miles of 2in pipe ($6/2=3$, $3 \times 1=3$)
 2 miles of 1in pipe would equal 1 mile of 2in pipe ($1/2=0.5$, $0.5 \times 2=1$)

Total Traffic Units is the barrel miles as reported on the FERC report, should be reported as MCF miles.

Comments/Questions/Concerns:

Nebraska Schedule 1A - Total Plant Allocation By State

For Use By All Public Service Entities
 Operating Information

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

Total System Gross Plant in Service (value should match the Schedule 1 System Gross Plant) _____

State	Gross Plant	Percent
Alabama		
Alaska		
Arizona		
Arkansas		
California		
Colorado		
Connecticut		
Delaware		
Florida		
Georgia		
Hawaii		
Idaho		
Illinois		
Indiana		
Iowa		
Kansas		
Kentucky		
Louisiana		
Maine		
Maryland		
Massachusetts		
Michigan		
Minnesota		
Mississippi		
Missouri		
Montana		

State	Gross Plant	Percent
Nebraska		
Nevada		
New Hampshire		
New Jersey		
New Mexico		
New York		
North Carolina		
North Dakota		
Ohio		
Oklahoma		
Oregon		
Pennsylvania		
Rhode Island		
South Carolina		
South Dakota		
Tennessee		
Texas		
Utah		
Vermont		
Virginia		
Washington		
West Virginia		
Wisconsin		
Wyoming		
Other Countries		
Total	\$0	0.00%

Explanation if total does not equal 100% of System Gross Plant in Service:

Instructions

The purpose of this schedule is to compare the Nebraska allocation of gross plant compared to the gross plant allocation of other states. This is used to verify that the Total Gross Plant in Service is being accounted for property.
 > Supplemental information may be requested.
 > **If the Total Percent does not equal 100%, or if the Total Original Cost does not equal the Schedule 1 Gross Plant, then provide an explanation.**

Gross Plant in Service. Gross plant in service includes owned and leased plant in service.

Comments/Questions/Concerns:

Nebraska Schedule 2 - Supplemental Information

For Use By All Public Service Entities
Operating Information

Form 43
Tax Year
2017

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

Construction Work In Progress Information

Total Construction Work In Progress (value should match the total CWIP as reported elsewhere on the Form 43) _____

Amount of construction devoted to real property	_____
Amount of construction devoted to personal property	_____
Total (value should match total CWIP)	\$0
Amount of construction devoted to upgrades to plant	_____
Amount of constr. devoted to replacements to plant	_____
Total (value should match total CWIP)	\$0

Net Book Value Of Motor Vehicles, Trailers, and Semitrailers Licensed In Nebraska

Year Placed in Service	Adj. Basis for NE Licensed Vehicles	Recovery Period	Depreciation Factor	Net Book Taxable Value
2016		5	85.00%	\$0
2015		5	59.50%	\$0
2014		5	41.65%	\$0
2013		5	24.99%	\$0
2012		5	8.33%	\$0
Fully Depreciated		5	0.00%	\$0
Total NE Vehicles	\$0			\$0

Rate Case Information

Were there rate cases for this company during the previous tax year? Yes No

If yes, complete the following information and attach a copy of the rate case(s):

Which regulatory agency was the case filed with?	_____
List docket numbers.	_____
Date at which the rate changes when into effect.	_____
Expected annual change in gross revenue.	_____
Expected annual change in net operating income.	_____
Was there an interim rate increase?	_____
Total amount of dollars from rate increases (interim and final) included in the present gross revenue.	_____
Total amount of dollars from rate increases (interim and final) included in the present net operating income.	_____

Shares Outstanding

This section only needs to be completed if either the public service entity or parent of the respondent is publically traded.

Type of Stock	Shares Outstanding as of Dec. 31, 2016
Common Stock	
Preferred Stock	
Treasury Stock	

Additional information that may have an effect on the valuation of the public service entity:

Nebraska Schedule 2 - Supplemental Information

For Use By All Public Service Entities
 Operating Information

Form 43
Tax Year
2017

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

Instructions

The purpose of this schedule is to gather additional information that is needed to complete the appraisal.

- > The Construction Work in Progress (CWIP) section is needed to gather additional information to help the Department determine how the CWIP will effect the appraisal. If some or all of the CWIP Information portion is left blank, the Department will assume that CWIP is 100% real property and/or 100% upgrades.
- > The Motor Vehicles, Trailers, and Semitrailers Licensed In Nebraska information is needed to insure this type of property is being taxed appropriately for property tax purposes. If the Net Book of Motor Vehicles, Trailers, and Semitrailers Licensed in Nebraska portion is left blank, the Department will assume that all vehicles owned and/or leased are not licensed in Nebraska. If the public service entity does not have any vehicles owned and/or leased in the state of Nebraska, indicate with an "N/A".
- > The Rate Case section is used only if the public service entity has had a rate case during the previous tax year.
- > The Shares Outstanding section is required if the public service entity and/or parent of the public service entity is publically traded. If the public service entity is publically traded, then only the respondents' shares outstanding is needed.
- > The additional information portion is meant for the company to provide additional information about an extraordinary situation that will affect this year's value. **Provide supplemental information to validate the situation** as it will be viewed and considered by The Department.

Real Property as defined under Neb. Rev. Stat. § 77-103; See the Instructions Worksheet.

Personal Property as defined under Neb. Rev. Stat. § 77-104; See the Instructions Worksheet.

Upgrades To Plant. Upgrades to plant are any additions and/or replacements that will increase the revenues or efficiency of the operating property.

Replacements To Plant. Replacements to plant are additions and/or replacements that have no effect on the revenues or efficiency of the operating property.

Year Placed in Service. Year placed in service is the year the property was placed into service.

Nebraska Adjusted Basis as defined under Neb. Rev. Stat. § 77-118; See the Instruction Worksheet.

Recovery Period. Recovery period is the period over which the value of property will be depreciated for Nebraska property tax purposes. The appropriate recovery period for class lives can be found in Neb. Rev. Stat. § 77-120; See the Instructions Worksheet for more information.

Depreciation Factor. Depreciation factor is the percentage of Nebraska adjusted basis that is taxable. The appropriate Nebraska net book deprecation factor can be found in Neb. Rev. Stat. § 77-120; See the Instructions Worksheet for more information.

Net Book Taxable Value. Net book taxable value is the taxable value for property tax purposes. It is calculated by multiplying the total original cost/Nebraska Adjusted Basis by the depreciation factor for the appropriate recovery period. Authorization for this calculation can be found in Neb. Rev. Stat. § 77-120; See the Instructions Worksheet for more information.

Comments/Questions/Concerns:

Nebraska Schedule 5 - Lease Information

For Use By All Public Service Entities
 Operating Information

Form 43
 Tax Year
2017

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

Operating Property Leased From Others

Lessor's Name	Lessor's Address	Type of Property	Was the Property Reported to the County?*		Annual Rent	Was the Rent Capitalized?	Original Cost	Lease Beginning Date	Lease Expiration Date
			Y*/N	County					

Operating Property Leased to Others

Lessee's Name	Lessee's Address	Type of Property	Was the Property Reported to the County?*		Annual Rent	Was the Rent Capitalized?	Original Cost	Lease Beginning Date	Lease Expiration Date
			Y*/N	County					

Instructions

- The purpose of this schedule is to gather information on all leased property (including vehicles) that are used in operations. Provide a brief description of the leased property in the type of property field (for example, warehouse, backhoe, trencher, switchboard, etc.).
- > ***If the property has been reported to the county for property tax purposes, indicate whether the lessor or the lessee (respondent) reported it in the "Y*/N" (G) column.** Also, if the property has been reported to the county, please indicate which county it has been reported to. If either of these columns (G and H) are incomplete, it will be assumed that this property has not been reported to the county.
 - > Please indicate if the rent was capitalized, meaning that it has been reported as an asset on the Schedule 12, or if it has been expensed on the Schedule 13.
 - > All applicable fields are required to be filled out, however, if original cost amounts are not known, enter "N/A".
 - > Additional rows may be added or additional copies of this schedule can be added if needed.

Operating Property as defined under Neb. Rev. Stat. § 77-801.01; See Instructions Worksheet.

Comments/Questions/Concerns:

Nebraska Schedule 7 - Parent Financial Information
For Use By All Public Service Entities

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Line Number	Account Title	Year End Balance 2016	Year End Balance 2015	Year End Balance 2014	
Balance Sheet					
Current Assets					
1	Cash and Cash Equivalents				
2	Short-Term Investments				
3	Accounts and Notes Receivable, Net				
4	Inventories				
5	Prepaid Expenses				
6	Other Current Assets				
7	Total Current Assets	\$0	\$0	\$0	
Property, Plant, Equipment and Other Assets					
8	Property, Plant and Equipment				
9	Intangible Assets				
10	(Less) Accumulated Depreciation and Amortization				
11	Goodwill				
12	Long-Term Investments				
13	Other Assets				
14	Total Property, Plant, Equipment and Other Assets	\$0	\$0	\$0	
15	Total Assets	\$0	\$0	\$0	
Current Liabilities					
16	Accounts Payable				
17	Accrued Expenses				
18	Notes Payable/Short Term Debt				
19	Current Portion of Long-Term Debt				
20	Other Current Liabilities				
21	Total Current Liabilities	\$0	\$0	\$0	
Non-Current Liabilities					
22	Long-Term Debt				
23	Deferred Tax Liabilities				
24	Minority Interest				
25	Other Long-Term Liabilities				
26	Total Non-Current Liabilities	\$0	\$0	\$0	
27	Total Liabilities	\$0	\$0	\$0	
Stockholders' Equity					
28	Preferred Stock				
29	Common Stock				
30	Additional Paid-in Capital				
31	Treasury Shares				
32	Retained Earnings				
33	Other Stockholder Equity				
34	Total Stockholders' Equity	\$0	\$0	\$0	
35	Total Liabilities and Stockholders' Equity	\$0	\$0	\$0	
Income Statement					
36	Revenues from Operations				
37	Other Revenues				
38	Total Revenues	\$0	\$0	\$0	
Operating Expenses					
39	Cost of Revenues				
40	Research and Development				
41	Operations and Maintenance				
42	Selling, General, and Administrating				
43	Depreciation and Amortization				
44	Non Recurring				
45	Other, Net				
46	Total Operating Expenses	\$0	\$0	\$0	
47	Operating Income/(Loss)	\$0	\$0	\$0	

Nebraska Schedule 7 - Parent Financial Information
 For Use By All Public Service Entities

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Line Number	Account Title	Year End Balance 2016	Year End Balance 2015	Year End Balance 2014	
Other Income/(Expenses)					
48	Interest Income/(Expense)				
49	Interest Income/(Expense) to Affiliates				
50	Equity in Earnings/(Losses) of Unconsolidated Investment, Net				
51	Effect of Account Charges				
52	Discontinued Operations				
53	Extraordinary Items				
54	Other Income/(Expenses), Net				
55	Total Other Income/(Expenses)	\$0	\$0	\$0	
56	Total Income/(Loss) Before Income Taxes	\$0	\$0	\$0	
57	Income Tax (Expense)/Benefit				
58	Net Income/(Loss)	\$0	\$0	\$0	
59	Less Income Attributable to Noncontrolling Interests				
60	Income Attributable to Company	\$0	\$0	\$0	

Notes:

Instructions

- The purpose of this schedule is to gather balance sheet and income statement information of the parent of the public service entity.
- > **This Schedule is not required if the respondent does not have a parent company that is publically traded.**
 - > The accounts used on this schedule are similar to the accounts used by the Securities and Exchange Commission.
 - > Simply attaching correspondence or pasting a link does not meet the requirements and will be considered incomplete.
 - > If the public service entity feels that an account needs to be added and/or deleted, please make the change, highlight the change, and explain the change below in the Comments/Questions/Concerns section. Changes will be considered for future years.

Comments/Questions/Concerns:

Nebraska Schedule 11-GP - Comparative Balance Sheet

For Use By Gas Pipeline/Gas Distribution Companies
Operating Information

Form 43
Tax Year
2017

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Form 2 Account Number	Line Number	Account Title	Year End Balance 2016	Year End Balance 2015	Year End Balance 2014
Utility Plant					
101	1	Gas Plant in Service			
101.1	2	Property Under Capital Leases			
102	3	Gas Plant Purchased or Sold			
103	4	Experimental Plant			
104	5	Gas Plant Leased to Others			
105	6	Gas Plant Held of Future Use			
105.1	7	Production Properties Held for Future Use			
107	8	Construction Work In Process			
106	9	Completed Construction Not Classified			
114	10	Gas Plant Acquisition Adjustment			
118	11	Other Utility Plant			
120.1	12	Nuc. Fuel in Proc. of Ref., Conv., Enrich., and Fab.			
120.2	13	Nuclear Fuel Materials and Assemblies-Stock Acct.			
120.3	14	Nuclear Fuel Assemblies in Reactor			
120.4	15	Spent Nuclear Fuel			
120.6	16	Nuclear Fuel Under Capital Leases			
	17	Total Utility Plant	\$0	\$0	\$0
108	18	Accum. Provision for Depreciation of Gas Util. Plant			
111	19	Accum. Provision for Amort. and Depl. of Gas Plant			
115	20	Accum. Provision for Amort. of Gas Plant Acq. Adj.			
119	21	Accum. Prov. for Depr. and Amort. of Other Plant			
120.5	22	Accum. Prov. for Amort. of Nuclear Fuel Assem.			
	23	Net Utility Plant	\$0	\$0	\$0
116	24	Other Gas Plant Adjustments			
117.1	25	Gas Stored-Base Gas			
117.2	26	System Balance Gas			
117.3	27	Gas Stored in Res. and Pipelines-Noncurrent			
117.4	28	Gas Owed to System Gas			
Other Property and Investments					
121	29	Nonutility Property			
122	30	(Less) Accumulated Provision for Depr. and Amort.			
123	31	Investments in Associated Companies			
123.1	32	Investments in Subsidiary Companies			
124	33	Other Investments			
125	34	Sinking Funds			
126	35	Depreciation Fund			
127	36	Amortization Fund-Federal			
128	37	Other Special Funds			
175	38	Long-Term Portion of Derivative Assets			
176	39	Long-Term Portion of Der. Assets-Hedges			
	40	Total Other Property and Investments	\$0	\$0	\$0

Nebraska Schedule 11-GP - Comparative Balance Sheet

For Use By Gas Pipeline/Gas Distribution Companies
Operating Information

Form 43
Tax Year
2017

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Form 2 Account Number	Line Number	Account Title	Year End Balance 2016	Year End Balance 2015	Year End Balance 2014
Current and Accrued Assets					
131	41	Cash			
132-134	42	Special Deposits			
135	43	Working Funds			
136	44	Temporary Cash Investments			
141	45	Notes Receivable			
142	46	Customer Accounts Receivable			
143	47	Other Accounts Receivable			
144	48	(Less) Accum. Provisions for Uncollect. Accts.-Cr.			
145	49	Notes Rec. from Associated Companies			
146	50	Accounts Rec. from Associated Companies			
151	51	Fuel Stock			
152	52	Fuel Stock Expenses Undistributed			
153	53	Residuals (Elec) and Extracted Products (Gas)			
154	54	Plant Material and Operating Supplies			
155	55	Merchandise			
156	56	Other Materials and Supplies			
157	57	Nuclear Materials Held for Sale			
158.1-158.2	58	Allowances			
	59	(Less) Noncurrent Portion of Allowances			
163	60	Stores Expense Undistributed			
164.1	61	Gas Stored Underground-Current			
164.2-164.3	62	Liq. Natural Gas Stored and Held for Processing			
165	63	Prepayments			
166-167	64	Advances for Gas			
171	65	Interest and Dividends Receivable			
172	66	Rents Receivable			
173	67	Accrued Utility Revenues			
174	68	Miscellaneous Current and Accrued Assets			
175	69	Derivative Instruments Assets			
175.1	70	(Less) Long Term Portion of Der. Instrument Assets			
176	71	Derivative Instruments Assets-Hedges			
176.1	72	(Less) Long Term Portion of Der. Instr. Assets-Hedg.			
	73	Total Current and Accrued Assets	\$0	\$0	\$0
Deferred Debits					
181	74	Unamortized Debt Expense			
182.1	75	Extraordinary Property Losses			
182.2	76	Unrecovered Plant and Regulatory Study Cost			
182.3	77	Other Regulatory Assets			
183	78	Prelim. Survey and Investigation Charges (Elec)			
183.1-183.2	79	Prelim. Survey and Investigation Charges (Gas)			
184	80	Clearing Accounts			
185	81	Temporary Facilities			
186	82	Miscellaneous Deferred Debits			
187	83	Deferred Losses from Disposition of Utility Plant			
188	84	Research, Development, and Demo. Expense			
189	85	Unamortized Loss on Reacquired Debt			
190	86	Accumulated Deferred Income Taxes			
191	87	Unrecovered Purchase Gas Costs			
	88	Total Deferred Debits	\$0	\$0	\$0
	89	Total Assets and Other Debits	\$0	\$0	\$0

Nebraska Schedule 11-GP - Comparative Balance Sheet

For Use By Gas Pipeline/Gas Distribution Companies
Operating Information

Form 43
Tax Year
2017

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Form 2 Account Number	Line Number	Account Title	Year End Balance 2016	Year End Balance 2015	Year End Balance 2014
Proprietary Capital					
201	90	Common Stock Issued			
204	91	Preferred Stock Issued			
202,205	92	Capital Stock Subscribed			
203,206	93	Stock Liability for Conversion			
207	94	Premium on Capital Stock			
208-211	95	Other Paid-In Capital			
212	96	Installments Received on Capital Stock			
213	97	(Less) Discount on Capital Stock			
214	98	(Less) Capital stock Expense			
215	99	Retained Earnings			
216.1	100	Unappropriated Undistr. Subsidiary Earnings			
217	101	(Less) Reacquired Capital stock			
219	102	Accumulated Other Comprehensive Income			
	103	Total Proprietary Capital	\$0	\$0	\$0
Long Term Debt					
221	104	Bonds			
222	105	(Less) Reacquired Bonds			
223	106	Advances from Associated Companies			
224	107	Other Long-Term Debt			
225	108	Unamortized Premium on Long-Term Debt			
226	109	(Less) Unamort. Discount on Long-Term Debt			
	110	(Less) Current Portion of Long-Term Debt			
	111	Total Long-Term Debt	\$0	\$0	\$0
Other Noncurrent Liabilities					
227	112	Obligations Under Capital Leases-Noncurrent			
228.1	113	Accum. Provision for Property Insurance			
228.2	114	Accum. Provision for Injuries and Damages			
228.3	115	Accum. Provision for Pensions and Benefits			
228.4	116	Accum. Miscellaneous Operating Provision			
229	117	Accumulated Provision for Rate Refunds			
	118	Long Term Portion of Derivative Instruments Lia.			
	119	Long Term Portion of Der. Instruments Lia.-Hedges			
230	120	Asset Retirement Obligations			
	121	Total Other Noncurrent Liabilities	\$0	\$0	\$0
Current and Accrued Liabilities					
	122	Current Portion of Long Term Debt			
231	123	Notes Payable			
232	124	Accounts Payable			
233	125	Notes Payable to Associated Companies			
234	126	Accounts Payable to Associated Companies			
235	127	Customer Deposits			
236	128	Taxes Accrued			
237	129	Interest Accrued			
238	130	Dividends Declared			
239	131	Matured Long-Term Debt			
240	132	Matured Interest			
241	133	Tax Collections Payable			
242	134	Miscellaneous Current and Accrued Liabilities			
243	135	Obligations Under Capital Leases-Current			
244	136	Derivative Instruments Liabilities			
	137	(Less) Long Term Portion of Der. Instruments Lia.			
245	138	Derivative Instruments Liabilities-Hedges			
	139	(Less) Long Term Portion of Der. Instr. Lia.-Hedges			
	140	Total Current and Accrued Liabilities	\$0	\$0	\$0

Nebraska Schedule 11-GP - Comparative Balance Sheet

For Use By Gas Pipeline/Gas Distribution Companies
Operating Information

Form 43
Tax Year
2017

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Form 2 Account Number	Line Number	Account Title	Year End Balance 2016	Year End Balance 2015	Year End Balance 2014
Deferred Credits					
252	141	Customer Advances of Construction			
253	142	Other Deferred Credits			
254	143	Other Regulatory Credits			
255	144	Accum. Deferred Investments Tax Credits			
256	145	Deferred Gains from Disposition of Utility Plant			
257	146	Unamortized Gain on Reacquired Debt			
281	147	Accum. Deferred Income Taxes-Accel. Amort.			
282	148	Accum. Deferred Income Taxes-Other Property			
283	149	Accumulated Deferred Income Taxes-Other			
	150	Total Deferred Credits	\$0	\$0	\$0
	151	Total Liabilities and Other Credits	\$0	\$0	\$0

If there is an amount in the "Nonutility Property", "Miscellaneous", or any of the "Other" accounts please provide a brief description of what these accounts are comprised of (if not included on the Schedule 17):

Instructions

The purpose of this schedule is to report balance sheet information of the public service entity.

> **This Schedule is required to be filled out.** Simply attaching correspondence or pasting a link does not meet the requirement and will be considered incomplete.

> The accounts and numbers are the same as prescribed by the Federal Energy Regulatory Commission.

> If the public service entity feels that an account needs to be added and/or deleted, please make the change, highlight the change, and explain the change below in the Comments/Questions/Concerns section. Changes will be considered for future years.

Comments/Questions/Concerns:

Nebraska Schedule 12-GP - Plant In Service Detail
For Use By Gas Pipeline/Gas Distribution Companies
Operating Information

Name of Business			Address of Business	City	State	Company Number
0			0	0	0	0
Form 2 Account Number	Line Number	Valued at Net Book	Account Title	Year End Balance 2016	Year End Balance 2015	Year End Balance 2014
Intangible Plant						
301	1		Organization			
302	2		Franchises and Consents			
303	3		Miscellaneous Intangible Plant			
	4		Total Intangible Plant	\$0	\$0	\$0
Production Plant						
Manufactured Gas Production Plant						
304	5		Land and Land Rights			
305	6		Structures and Improvements			
306	7	X	Boiler Plant Equipment			
307	8	X	Other Power Equipment			
308	9	X	Coke Ovens			
309	10	X	Producer Gas Equipment			
310	11	X	Water Gas Generating Equipment			
311	12	X	Liquefied Petroleum Gas Equipment			
312	13	X	Oil Gas Generating Equipment			
313	14	X	Generating Equipment-Other Processes			
314	15	X	Coal, Coke, and Ash Handling Equipment			
315	16	X	Catalytic Cracking Equipment			
316	17	X	Other Reforming Equipment			
317	18	X	Purification Equipment			
318	19	X	Residual Refining Equipment			
319	20	X	Gas Mixing Equipment			
320	21	X	Other Equipment			
321	22		Asset Retirement Cost for Manu. Gas Prod. Plant			
	23		Total Manufactured Gas Production Plant	\$0	\$0	\$0
Natural Gas Production and Gathering Plant						
325.1	24		Producing Lands			
325.2	25		Producing Leaseholds			
325.3	26		Gas Rights			
325.4	27		Right-of-Way			
325.5	28		Other Land and Land Rights			
326	29		Gas Well Structures			
327	30		Field Compressor Station Structures			
328	31	X	Field Measuring and Regulation Station Equipment			
329	32		Other Structures			
330	33		Producing Gas Wells-Well Construction			
331	34	X	Producing Gas Wells-Well Equipment			
332	35	X	Field Lines			
333	36	X	Field Compressor Station Equipment			
334	37	X	Field Measuring and Regulation Equipment			
335	38	X	Drilling and Cleaning Equipment			
336	39	X	Purification Equipment			
337	40	X	Other Equipment			
338	41		Unsuccessful Explor. and Developments Cost			
339	42		Asset Retirement Cost for Natural Gas Production			
	43		Total Productions and Gathering Plant	\$0	\$0	\$0
Products Extraction Plant						
340	44		Land and Land Rights			
341	45		Structures and Improvements			
342	46	X	Extractions and Refining Equipment			
343	47	X	Pipe Lines			
344	48	X	Extracted Products Storage Equipment			
345	49	X	Compressor Equipment			
346	50	X	Gas Measuring and Regulating Equipment			
347	51	X	Other Equipment			
348	52		Asset Retirement Cost of Products Extract. Equip.			
	53		Total Products Extraction Plant	\$0	\$0	\$0
	54		Total Natural Gas Production Plant	\$0	\$0	\$0

Nebraska Schedule 12-GP - Plant In Service Detail
For Use By Gas Pipeline/Gas Distribution Companies
Operating Information

Name of Business			Address of Business	City	State	Company Number
0			0	0	0	0
Form 2 Account Number	Line Number	Valued at Net Book	Account Title	Year End Balance 2016	Year End Balance 2015	Year End Balance 2014
Natural Gas Storage and Processing Plant						
Underground Storage Plant						
350.1	55		Land			
350.2	56		Right-of-Way			
351	57		Structures and Improvements			
352	58		Wells			
352.1	59		Storage Leaseholds and Rights			
352.2	60		Reservoirs			
352.3	61		Non-recoverable Natural Gas			
353	62	X	Lines			
354	63	X	Compressor Station Equipment			
355	64	X	Measuring and Regulation Equipment			
356	65	X	Purification Equipment			
357	66	X	Other Equipment			
358	67		Asset Retirement Cost for Undergrd. Storage Plant			
	68		Total Underground Storage Plant	\$0	\$0	\$0
Other Storage Plant						
360	69		Land and Land Rights			
361	70		Structures and Improvements			
362	71	X	Gas Holders			
363	72	X	Purification Equipment			
363.1	73	X	Liquefaction Equipment			
363.2	74	X	Vaporizing Equipment			
363.3	75	X	Compressor Equipment			
363.4	76	X	Measuring and Regulation Equipment			
363.5	77	X	Other Equipment			
363.6	78		Asset Retirement Cost for Other Storage Plant			
	79		Total Other Storage Plant	\$0	\$0	\$0
Base Load Liqd. Natural Gas Term. and Proc. Plant						
364.1	80		Land and Land Rights			
364.2	81		Structures and Improvements			
364.3	82	X	LNG Processing Terminal Equipment			
364.4	83	X	LNG Transportation Equipment			
364.5	84	X	Measuring and Regulation Equipment			
364.6	85	X	Compressor Station Equipment			
364.7	86	X	Communications Equipment			
364.8	87	X	Other Equipment			
364.9	88		Asset Retire. Costs for Base Load Liqd Nat. Gas			
	89		Total Base Load Liqd. Nat. Gas Term. and Proc. Plt.	\$0	\$0	\$0
	90		Total Nat. Gas Storage and Process. Plant	\$0	\$0	\$0
Transmission Plant						
365.1	91		Land and Land Rights			
365.2	92		Right-of-Way			
366	93		Structures and Improvements			
366.1	94		Compressor Station Structures			
366.2	95		Measuring and Regulation Structures			
366.3	96		Other Structures			
367	97	X	Mains			
368	98	X	Compressor Station Equipment			
369	99	X	Measuring and Regulation Equipment			
370	100	X	Communications Equipment			
371	101	X	Other Equipment			
372	102		Asset Retirement Cost for Trans. Plant			
	103		Total Transmission Plant	\$0	\$0	\$0

Nebraska Schedule 12-GP - Plant In Service Detail
For Use By Gas Pipeline/Gas Distribution Companies
Operating Information

Name of Business			Address of Business	City	State	Company Number
0			0	0	0	0
Form 2 Account Number	Line Number	Valued at Net Book	Account Title	Year End Balance 2016	Year End Balance 2015	Year End Balance 2014
Distribution Plant						
374	104		Land and Land Rights			
375	105		Structures and Improvements			
376	106	X	Mains			
377	107	X	Compressor Station Equipment			
378	108	X	Measuring and Regulation Equipment-General			
379	109	X	Measuring and Regulation Equipment-City Gate			
380	110	X	Services			
381	111	X	Meters			
382	112	X	Meter Installations			
383	113	X	House Regulator			
384	114	X	House Regulator Installations			
385	115	X	Industrial Meas. and Regulation Station Equipment			
386	116	X	Other Property on Customers' Premises			
387	117	X	Other Equipment			
388	118		Asset Retirement Cost for Distribution Plant			
	119		Total Distribution Plant	\$0	\$0	\$0
General Plant						
389	120		Land and Land Rights			
390	121		Structures and Improvements			
391	122	X	Office Furniture and Equipment			
392	123	X	Transportation Equipment			
393	124	X	Stores Equipment			
394	125	X	Tools, Shop, and Garage Equipment			
395	126	X	Laboratory Equipment			
396	127	X	Power Operated Equipment			
397	128	X	Communications Equipment			
398	129	X	Miscellaneous Equipment			
399	130	X	Other Tangible Property			
399.1	131		Asset Retirement Cost for General Plant			
	132		Total General Plant	\$0	\$0	\$0
	133		Total Gas Plant in Service	\$0	\$0	\$0
If there is an amount in the "Intangible Plant", "Other", or any of the "Asset Retirement" accounts please provide a brief description of what these accounts are comprised of:						

Instructions

The purpose of this schedule is to report balance sheet information of the public service entity.

> **This Schedule is required to be filled out**, simply attaching correspondence or pasting a link does not meet the requirement and will be considered incomplete.

> Tangible Personal Property is indicated by an "X" in the Valued at Net Book column.

> The accounts and numbers are the same as prescribed by the Federal Energy Regulatory Commission.

> If the public service entity feels that an account needs to be added and/or deleted, please make the change, highlight the change, and explain the change below in the Comments/Questions/Concerns section. Changes will be considered for future years.

Comments/Questions/Concerns:

Nebraska Schedule 13-GP - Comparative Income Statement

For Use By Gas Pipeline/Gas Distribution Companies

Operating Information

Form 43

Tax Year

2017

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Form 2 Account Number	Line Number	Account Title	Year End Balance 2016	Year End Balance 2015	Year End Balance 2014
Operating Revenues					
412	1	Revenues Form Gas Plant Leased to Others			
480	2	Residential Sales			
481	3	Commercial and Industrial Sales			
482	4	Other Sales to Public Authorities			
483	5	Sales for Resale			
484	6	Interdepartmental Sales			
485	7	Intracompany Transfers			
487	8	Forfeited Discounts			
488	9	Miscellaneous Service Revenues			
489.1	10	Rev. from Trans. of Gas of Others Thr. Gath. Facil.			
489.2	11	Rev. from Trans. of Gas of Others Thr. Trans. Facil.			
489.3	12	Rev. from Trans. of Gas of Others Thr. Distr. Facil.			
489.4	13	Revenues form Storing Gas of Others			
490	14	Sales of Products Extracted from Natural Gas			
491	15	Revenues from Natural Gas Processed by Others			
492	16	Incidental Gasoline and Oil Sales			
493	17	Rent from Gas Property			
494	18	Interdepartmental Rents			
495	19	Other Gas Revenues			
496	20	(Less) Provision for Rate Refunds			
400	21	Total Gas Operating Revenues	\$0	\$0	\$0
Operating Expenses					
401	22	Operating Expenses			
402	23	Maintenance Expense			
403	24	Depreciation Expense			
403.1	25	Depr. Expense for Asset Retirement Costs			
404-405	26	Amortizations and Depletion of Utility Plant			
406	27	Amortization of Utility Plant Acq. Adjustment			
407.1	28	Amort. of Prop. Loss., Unrec. Plant and Reg. Study Cost			
407.2	29	Amortization of Conversion Expenses			
407.3	30	Regulatory Debits			
407.4	31	(Less) Regulatory Credits			
408.1	32	Taxes Other Than Income Taxes			
409.1	33	Income Taxes-Federal			
409.1	34	Income Taxes-Other			
410.1	35	Prov. of Deferred Income Taxes, Utility Oper. Inc.			
411.1	36	(Less) Provision for Deferred Income Taxes-Credit			
411.4	37	Investment Tax Credit Adjustment-Net			
411.6	38	(Less) Gains from Disposition of Utility Plant			
411.7	39	Losses from Disposition of Utility Plant			
411.8	40	(Less) Gains from Disposition of Allowances			
411.9	41	Losses from Disposition of Allowance			
411.10	42	Accretion Expense			
413	43	Expenses of Gas Plant Leased to Others			
	44	Total Utility Operating Expenses	\$0	\$0	\$0
	45	Net Utility Operating Income	\$0	\$0	\$0

Nebraska Schedule 13-GP - Comparative Income Statement

For Use By Gas Pipeline/Gas Distribution Companies
Operating Information

Form 43
Tax Year
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Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

Form 2 Account Number	Line Number	Account Title	Year End Balance 2016	Year End Balance 2015	Year End Balance 2014
Other Income and Deductions					
Other Income					
415	46	Revenue from Merch., Jobbing, and Contract Work			
416	47	(Less) Cost and Exp. of Merch., Job, and Cont. Work			
417	48	Revenues from Nonutility Operations			
417.1	49	(Less) Expenses from Nonutility Operations			
418	50	Nonoperation Rental Income			
418.1	51	Equity in Earnings of Subsidiary Companies			
419	52	Interest and Dividend Income			
419.1	53	Allowance for Other Funds Used During Constr.			
421	54	Miscellaneous Nonoperation Income			
421.1	55	Gain on Disposition of Property			
	56	Total Other Income	\$0	\$0	\$0
Other Income Deductions					
421.2	57	Loss of Disposition of Property			
425	58	Miscellaneous Amortization			
426.1	59	Donations			
426.2	60	Life Insurance			
426.3	61	Penalties			
426.4	62	Expend. for Certain Civic, Polit, and Related Act.			
426.5	63	Other Deduction			
	64	Total Other Income Deductions	\$0	\$0	\$0
Taxes App. to Other Income and Deductions					
408.2	65	Taxes Other Than Income Taxes			
409.2	66	Income Taxes-Federal			
409.2	67	Income Taxes-Other			
410.2	68	Prov. for Deferred Inc. Tax., Other Inc., and Deed			
411.2	69	(Less) Provision for Deferred. Income Taxes-Credit			
411.5	70	Investment Tax Credit Adjustment-Net			
420	71	(Less) Investment Tax Credits			
	72	Total Taxes Applicable to Other Income and Ded.	\$0	\$0	\$0
	73	Net Other Income and Deductions	\$0	\$0	\$0
Interest Charges					
427	74	Interest on Long-Term Debt			
428	75	Amortization of Debt Discount and Expense			
428.1	76	Amortization of Loss of Reacquired Debt			
429	77	(Less) Amortization of Premium on Debt-Cr.			
429.1	78	(Less) Amort. of Gain on Reacquired Debt-Cr.			
430	79	Interest on Debt to Associated Companies			
431	80	Other Interest Expenses			
432	81	(Less) Allow. for Bor. Funds Used During Constr.-Cr.			
	82	Net Interest Charges	\$0	\$0	\$0
	83	Income Before Extraordinary Items	\$0	\$0	\$0
Extraordinary Items					
434	84	Extraordinary Income			
435	85	(Less) Extraordinary Deductions			
	86	Net Extraordinary Income	\$0	\$0	\$0
409.3	87	(Less) Income Taxes-Federal and Other			
	88	Extraordinary Items after Taxes	\$0	\$0	\$0
	89	Net Income	\$0	\$0	\$0

If there is an amount in any of the "Nonutility", "Nonoperating", "Miscellaneous", or any of the "Other" accounts please provide a brief description of what these accounts are comprised of (if not included on the Schedule 18):

Nebraska Schedule 13-GP - Comparative Income Statement

Form 43
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2017

For Use By Gas Pipeline/Gas Distribution Companies
 Operating Information

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Form 2 Account Number	Line Number	Account Title	Year End Balance 2016	Year End Balance 2015	Year End Balance 2014

Instructions

The purpose of this schedule is to report income statement detail of the public service entity.

> **This Schedule is required to be filled out.** Simply attaching correspondence or pasting a link does not meet the requirement and will be considered incomplete.

> The accounts and numbers are the same as prescribed by the Federal Energy Regulatory Commission.

> If the public service entity feels that an account needs to be added and/or deleted, please make the change, highlight the change, and explain the change below in the Comments/Questions/Concerns section. Changes will be considered for future years.

Comments/Questions/Concerns:

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas Distribution Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2017

Name of Business		Address of Business		City	State	Company Number	
0		0		0	0	0	
FERC Form 2 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
306	1	Boiler Plant Equipment 49.221	2016		20	96.25%	\$0
	2		2015		20	89.03%	\$0
	3		2014		20	82.35%	\$0
	4		2013		20	76.18%	\$0
	5		2012		20	70.46%	\$0
	6		2011		20	65.18%	\$0
	7		2010		20	60.29%	\$0
	8		2009		20	55.77%	\$0
	9		2008		20	51.31%	\$0
	10		2007		20	46.85%	\$0
	11		2006		20	42.38%	\$0
	12		2005		20	37.92%	\$0
	13		2004		20	33.46%	\$0
	14		2003		20	29.00%	\$0
	15		2002		20	24.54%	\$0
	16		2001		20	20.08%	\$0
	17		2000		20	15.62%	\$0
	18		1999		20	11.15%	\$0
	19		1998		20	6.69%	\$0
	20		1997		20	2.23%	\$0
			21	Fully Depreciated		20	0.00%
	22	Total Boiler Plant Equipment		\$0			\$0
307	23	Other Power Equipment 49.221	2016		20	96.25%	\$0
	24		2015		20	89.03%	\$0
	25		2014		20	82.35%	\$0
	26		2013		20	76.18%	\$0
	27		2012		20	70.46%	\$0
	28		2011		20	65.18%	\$0
	29		2010		20	60.29%	\$0
	30		2009		20	55.77%	\$0
	31		2008		20	51.31%	\$0
	32		2007		20	46.85%	\$0
	33		2006		20	42.38%	\$0
	34		2005		20	37.92%	\$0
	35		2004		20	33.46%	\$0
	36		2003		20	29.00%	\$0
	37		2002		20	24.54%	\$0
	38		2001		20	20.08%	\$0
	39		2000		20	15.62%	\$0
	40		1999		20	11.15%	\$0
	41		1998		20	6.69%	\$0
	42		1997		20	2.23%	\$0
			43	Fully Depreciated		20	0.00%
	44	Total Other Power Equipment		\$0			\$0

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas Distribution Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2017

Name of Business		Address of Business		City	State	Company Number	
0		0		0	0	0	
FERC Form 2 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
308	45	Coke Ovens	2016		20	96.25%	\$0
	46	49.221	2015		20	89.03%	\$0
	47		2014		20	82.35%	\$0
	48		2013		20	76.18%	\$0
	49		2012		20	70.46%	\$0
	50		2011		20	65.18%	\$0
	51		2010		20	60.29%	\$0
	52		2009		20	55.77%	\$0
	53		2008		20	51.31%	\$0
	54		2007		20	46.85%	\$0
	55		2006		20	42.38%	\$0
	56		2005		20	37.92%	\$0
	57		2004		20	33.46%	\$0
	58		2003		20	29.00%	\$0
	59		2002		20	24.54%	\$0
	60		2001		20	20.08%	\$0
	61		2000		20	15.62%	\$0
	62		1999		20	11.15%	\$0
	63		1998		20	6.69%	\$0
	64		1997		20	2.23%	\$0
		Fully Depreciated			20	0.00%	\$0
	66	Total Coke Ovens		\$0			\$0
309	67	Producer Gas Equipment	2016		20	96.25%	\$0
	68	49.221	2015		20	89.03%	\$0
	69		2014		20	82.35%	\$0
	70		2013		20	76.18%	\$0
	71		2012		20	70.46%	\$0
	72		2011		20	65.18%	\$0
	73		2010		20	60.29%	\$0
	74		2009		20	55.77%	\$0
	75		2008		20	51.31%	\$0
	76		2007		20	46.85%	\$0
	77		2006		20	42.38%	\$0
	78		2005		20	37.92%	\$0
	79		2004		20	33.46%	\$0
	80		2003		20	29.00%	\$0
	81		2002		20	24.54%	\$0
	82		2001		20	20.08%	\$0
	83		2000		20	15.62%	\$0
	84		1999		20	11.15%	\$0
	85		1998		20	6.69%	\$0
	86		1997		20	2.23%	\$0
		Fully Depreciated			20	0.00%	\$0
	88	Total Producer Gas Equipment		\$0			\$0

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas Distribution Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2017

Name of Business		Address of Business		City	State	Company Number	
0		0		0	0	0	
FERC Form 2 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
310	89	Water Gas Generating Equipment 49.221	2016		20	96.25%	\$0
	90		2015		20	89.03%	\$0
	91		2014		20	82.35%	\$0
	92		2013		20	76.18%	\$0
	93		2012		20	70.46%	\$0
	94		2011		20	65.18%	\$0
	95		2010		20	60.29%	\$0
	96		2009		20	55.77%	\$0
	97		2008		20	51.31%	\$0
	98		2007		20	46.85%	\$0
	99		2006		20	42.38%	\$0
	100		2005		20	37.92%	\$0
	101		2004		20	33.46%	\$0
	102		2003		20	29.00%	\$0
	103		2002		20	24.54%	\$0
	104		2001		20	20.08%	\$0
	105		2000		20	15.62%	\$0
	106		1999		20	11.15%	\$0
	107		1998		20	6.69%	\$0
	108		1997		20	2.23%	\$0
	109	Fully Depreciated		20	0.00%	\$0	
	110	Total Water Gas Generating Equip.		\$0			\$0
311	111	Liquefied Petroleum Gas Equipment 49.221	2016		20	96.25%	\$0
	112		2015		20	89.03%	\$0
	113		2014		20	82.35%	\$0
	114		2013		20	76.18%	\$0
	115		2012		20	70.46%	\$0
	116		2011		20	65.18%	\$0
	117		2010		20	60.29%	\$0
	118		2009		20	55.77%	\$0
	119		2008		20	51.31%	\$0
	120		2007		20	46.85%	\$0
	121		2006		20	42.38%	\$0
	122		2005		20	37.92%	\$0
	123		2004		20	33.46%	\$0
	124		2003		20	29.00%	\$0
	125		2002		20	24.54%	\$0
	126		2001		20	20.08%	\$0
	127		2000		20	15.62%	\$0
	128		1999		20	11.15%	\$0
	129		1998		20	6.69%	\$0
	130		1997		20	2.23%	\$0
	131	Fully Depreciated		20	0.00%	\$0	
	132	Total Liquefied Petrol. Gas Equip.		\$0			\$0

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas Distribution Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2017

Name of Business		Address of Business		City	State	Company Number	
0		0		0	0	0	
FERC Form 2 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
312	133	Oil Gas Generating Equipment 49.221	2016		20	96.25%	\$0
	134		2015		20	89.03%	\$0
	135		2014		20	82.35%	\$0
	136		2013		20	76.18%	\$0
	137		2012		20	70.46%	\$0
	138		2011		20	65.18%	\$0
	139		2010		20	60.29%	\$0
	140		2009		20	55.77%	\$0
	141		2008		20	51.31%	\$0
	142		2007		20	46.85%	\$0
	143		2006		20	42.38%	\$0
	144		2005		20	37.92%	\$0
	145		2004		20	33.46%	\$0
	146		2003		20	29.00%	\$0
	147		2002		20	24.54%	\$0
	148		2001		20	20.08%	\$0
	149		2000		20	15.62%	\$0
	150		1999		20	11.15%	\$0
	151		1998		20	6.69%	\$0
	152		1997		20	2.23%	\$0
	153	Fully Depreciated		20	0.00%	\$0	
	154	Total Oil Gas Generating Equip.		\$0			\$0
313	155	Generating Equip.-Other Process. 49.221	2016		20	96.25%	\$0
	156		2015		20	89.03%	\$0
	157		2014		20	82.35%	\$0
	158		2013		20	76.18%	\$0
	159		2012		20	70.46%	\$0
	160		2011		20	65.18%	\$0
	161		2010		20	60.29%	\$0
	162		2009		20	55.77%	\$0
	163		2008		20	51.31%	\$0
	164		2007		20	46.85%	\$0
	165		2006		20	42.38%	\$0
	166		2005		20	37.92%	\$0
	167		2004		20	33.46%	\$0
	168		2003		20	29.00%	\$0
	169		2002		20	24.54%	\$0
	170		2001		20	20.08%	\$0
	171		2000		20	15.62%	\$0
	172		1999		20	11.15%	\$0
	173		1998		20	6.69%	\$0
	174		1997		20	2.23%	\$0
	175	Fully Depreciated		20	0.00%	\$0	
	176	Total Gen. Equip.-Other Processes		\$0			\$0

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas Distribution Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2017

Name of Business		Address of Business		City	State	Company Number	
0		0		0	0	0	
FERC Form 2 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
314	177	Coal, Coke, and Ash Handling Equip. 49.221	2016		20	96.25%	\$0
	178		2015		20	89.03%	\$0
	179		2014		20	82.35%	\$0
	180		2013		20	76.18%	\$0
	181		2012		20	70.46%	\$0
	182		2011		20	65.18%	\$0
	183		2010		20	60.29%	\$0
	184		2009		20	55.77%	\$0
	185		2008		20	51.31%	\$0
	186		2007		20	46.85%	\$0
	187		2006		20	42.38%	\$0
	188		2005		20	37.92%	\$0
	189		2004		20	33.46%	\$0
	190		2003		20	29.00%	\$0
	191		2002		20	24.54%	\$0
	192		2001		20	20.08%	\$0
	193		2000		20	15.62%	\$0
	194		1999		20	11.15%	\$0
	195		1998		20	6.69%	\$0
	196		1997		20	2.23%	\$0
	197	Fully Depreciated		20	0.00%	\$0	
	198	Total Coal, Coke, and Ash Hand. Equip.		\$0			\$0
315	199	Catalytic Cracking Equipment 49.221	2016		20	96.25%	\$0
	200		2015		20	89.03%	\$0
	201		2014		20	82.35%	\$0
	202		2013		20	76.18%	\$0
	203		2012		20	70.46%	\$0
	204		2011		20	65.18%	\$0
	205		2010		20	60.29%	\$0
	206		2009		20	55.77%	\$0
	207		2008		20	51.31%	\$0
	208		2007		20	46.85%	\$0
	209		2006		20	42.38%	\$0
	210		2005		20	37.92%	\$0
	211		2004		20	33.46%	\$0
	212		2003		20	29.00%	\$0
	213		2002		20	24.54%	\$0
	214		2001		20	20.08%	\$0
	215		2000		20	15.62%	\$0
	216		1999		20	11.15%	\$0
	217		1998		20	6.69%	\$0
	218		1997		20	2.23%	\$0
	219	Fully Depreciated		20	0.00%	\$0	
	220	Total Catalytic Cracking Equipment		\$0			\$0

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas Distribution Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2017

Name of Business		Address of Business		City	State	Company Number	
0		0		0	0	0	
FERC Form 2 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
316	221	Other Reforming Equipment 49.221	2016		20	96.25%	\$0
	222		2015		20	89.03%	\$0
	223		2014		20	82.35%	\$0
	224		2013		20	76.18%	\$0
	225		2012		20	70.46%	\$0
	226		2011		20	65.18%	\$0
	227		2010		20	60.29%	\$0
	228		2009		20	55.77%	\$0
	229		2008		20	51.31%	\$0
	230		2007		20	46.85%	\$0
	231		2006		20	42.38%	\$0
	232		2005		20	37.92%	\$0
	233		2004		20	33.46%	\$0
	234		2003		20	29.00%	\$0
	235		2002		20	24.54%	\$0
	236		2001		20	20.08%	\$0
	237		2000		20	15.62%	\$0
	238		1999		20	11.15%	\$0
	239		1998		20	6.69%	\$0
	240		1997		20	2.23%	\$0
			241	Fully Depreciated		20	0.00%
	242	Total Other Reforming Equip.		\$0			\$0
317	243	Purification Equipment 49.221	2016		20	96.25%	\$0
	244		2015		20	89.03%	\$0
	245		2014		20	82.35%	\$0
	246		2013		20	76.18%	\$0
	247		2012		20	70.46%	\$0
	248		2011		20	65.18%	\$0
	249		2010		20	60.29%	\$0
	250		2009		20	55.77%	\$0
	251		2008		20	51.31%	\$0
	252		2007		20	46.85%	\$0
	253		2006		20	42.38%	\$0
	254		2005		20	37.92%	\$0
	255		2004		20	33.46%	\$0
	256		2003		20	29.00%	\$0
	257		2002		20	24.54%	\$0
	258		2001		20	20.08%	\$0
	259		2000		20	15.62%	\$0
	260		1999		20	11.15%	\$0
	261		1998		20	6.69%	\$0
	262		1997		20	2.23%	\$0
			263	Fully Depreciated		20	0.00%
	264	Total Purification Equipment		\$0			\$0

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas Distribution Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

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Tax Year

2017

Name of Business		Address of Business		City	State	Company Number	
0		0		0	0	0	
FERC Form 2 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
318	265	Residual Refining Equipment 49.221	2016		20	96.25%	\$0
	266		2015		20	89.03%	\$0
	267		2014		20	82.35%	\$0
	268		2013		20	76.18%	\$0
	269		2012		20	70.46%	\$0
	270		2011		20	65.18%	\$0
	271		2010		20	60.29%	\$0
	272		2009		20	55.77%	\$0
	273		2008		20	51.31%	\$0
	274		2007		20	46.85%	\$0
	275		2006		20	42.38%	\$0
	276		2005		20	37.92%	\$0
	277		2004		20	33.46%	\$0
	278		2003		20	29.00%	\$0
	279		2002		20	24.54%	\$0
	280		2001		20	20.08%	\$0
	281		2000		20	15.62%	\$0
	282		1999		20	11.15%	\$0
	283		1998		20	6.69%	\$0
	284		1997		20	2.23%	\$0
	285	Fully Depreciated		20	0.00%	\$0	
	286	Total Residual Refining Equip.		\$0			\$0
319	287	Gas Mixing Equipment 49.221	2016		20	96.25%	\$0
	288		2015		20	89.03%	\$0
	289		2014		20	82.35%	\$0
	290		2013		20	76.18%	\$0
	291		2012		20	70.46%	\$0
	292		2011		20	65.18%	\$0
	293		2010		20	60.29%	\$0
	294		2009		20	55.77%	\$0
	295		2008		20	51.31%	\$0
	296		2007		20	46.85%	\$0
	297		2006		20	42.38%	\$0
	298		2005		20	37.92%	\$0
	299		2004		20	33.46%	\$0
	300		2003		20	29.00%	\$0
	301		2002		20	24.54%	\$0
	302		2001		20	20.08%	\$0
	303		2000		20	15.62%	\$0
	304		1999		20	11.15%	\$0
	305		1998		20	6.69%	\$0
	306		1997		20	2.23%	\$0
	307	Fully Depreciated		20	0.00%	\$0	
	308	Total Gas Mixing Equipment		\$0			\$0

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas Distribution Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2017

Name of Business		Address of Business	City	State	Company Number		
0		0	0	0	0		
FERC Form 2 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
320	309	Other Equipment	2016		20	96.25%	\$0
	310	49.221	2015		20	89.03%	\$0
	311		2014		20	82.35%	\$0
	312		2013		20	76.18%	\$0
	313		2012		20	70.46%	\$0
	314		2011		20	65.18%	\$0
	315		2010		20	60.29%	\$0
	316		2009		20	55.77%	\$0
	317		2008		20	51.31%	\$0
	318		2007		20	46.85%	\$0
	319		2006		20	42.38%	\$0
	320		2005		20	37.92%	\$0
	321		2004		20	33.46%	\$0
	322		2003		20	29.00%	\$0
	323		2002		20	24.54%	\$0
	324		2001		20	20.08%	\$0
	325		2000		20	15.62%	\$0
	326		1999		20	11.15%	\$0
	327		1998		20	6.69%	\$0
	328		1997		20	2.23%	\$0
	329	Fully Depreciated			20	0.00%	\$0
	330	Total Other Equipment		\$0			\$0
328	331	Field Meas. and Reg. Station Equipment	2016		7	89.29%	\$0
	332	49.23	2015		7	70.16%	\$0
	333		2014		7	55.13%	\$0
	334		2013		7	42.88%	\$0
	335		2012		7	30.63%	\$0
	336		2011		7	18.38%	\$0
	337		2010		7	6.13%	\$0
	338		Fully Depreciated		7	0.00%	\$0
		339	Total Field Meas. and Reg. Stat. Eq.		\$0		
331	349	Producing Gas Wells-Equipment	2016		7	89.29%	\$0
	350	49.23	2015		7	70.16%	\$0
	351		2014		7	55.13%	\$0
	352		2013		7	42.88%	\$0
	353		2012		7	30.63%	\$0
	354		2011		7	18.38%	\$0
	355		2010		7	6.13%	\$0
	356		Fully Depreciated		7	0.00%	\$0
	357	Total Producing Gas Wells-Equip.		\$0			\$0
332	358	Field Lines	2016		7	89.29%	\$0
	359	49.23	2015		7	70.16%	\$0
	360		2014		7	55.13%	\$0
	361		2013		7	42.88%	\$0
	362		2012		7	30.63%	\$0
	363		2011		7	18.38%	\$0
	364		2010		7	6.13%	\$0
	365		Fully Depreciated		7	0.00%	\$0
	366	Total Field Lines		\$0			\$0
333	367	Field Compressor Station Equipment	2016		7	89.29%	\$0
	368	49.23	2015		7	70.16%	\$0
	369		2014		7	55.13%	\$0
	370		2013		7	42.88%	\$0
	371		2012		7	30.63%	\$0
	372		2011		7	18.38%	\$0
	373		2010		7	6.13%	\$0
	374		Fully Depreciated		7	0.00%	\$0
	375	Total Field Comp. Station Equip.		\$0			\$0

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334	376	Field Meas. and Reg. Station Equipment	2016		7	89.29%	\$0
	377	49.23	2015		7	70.16%	\$0
	378		2014		7	55.13%	\$0
	379		2013		7	42.88%	\$0
	380		2012		7	30.63%	\$0
	381		2011		7	18.38%	\$0
	382		2010		7	6.13%	\$0
	383		Fully Depreciated		7	0.00%	\$0
	384	Total Field Meas. and Reg. Stat. Eq.		\$0			\$0
335	385	Drilling and Cleaning Equipment	2016		7	89.29%	\$0
	386	49.23	2015		7	70.16%	\$0
	387		2014		7	55.13%	\$0
	388		2013		7	42.88%	\$0
	389		2012		7	30.63%	\$0
	390		2011		7	18.38%	\$0
	391		2010		7	6.13%	\$0
	392		Fully Depreciated		7	0.00%	\$0
	393	Total Drilling and Cleaning Equip.		\$0			\$0
336	394	Purification Equipment	2016		7	89.29%	\$0
	395	49.23	2015		7	70.16%	\$0
	396		2014		7	55.13%	\$0
	397		2013		7	42.88%	\$0
	398		2012		7	30.63%	\$0
	399		2011		7	18.38%	\$0
	400		2010		7	6.13%	\$0
	401		Fully Depreciated		7	0.00%	\$0
	402	Total Purification Equipment		\$0			\$0
337	403	Other Equipment	2016		7	89.29%	\$0
	404	49.23	2015		7	70.16%	\$0
	405		2014		7	55.13%	\$0
	406		2013		7	42.88%	\$0
	407		2012		7	30.63%	\$0
	408		2011		7	18.38%	\$0
	409		2010		7	6.13%	\$0
	410		Fully Depreciated		7	0.00%	\$0
	411	Total Other Equipment		\$0			\$0
342	412	Extraction and Refining Equipment	2016		7	89.29%	\$0
	413	49.23	2015		7	70.16%	\$0
	414		2014		7	55.13%	\$0
	415		2013		7	42.88%	\$0
	416		2012		7	30.63%	\$0
	417		2011		7	18.38%	\$0
	418		2010		7	6.13%	\$0
	419		Fully Depreciated		7	0.00%	\$0
	420	Total Extract. and Refin. Equipment		\$0			\$0
343	421	Pipelines	2016		7	89.29%	\$0
	422	49.23	2015		7	70.16%	\$0
	423		2014		7	55.13%	\$0
	424		2013		7	42.88%	\$0
	425		2012		7	30.63%	\$0
	426		2011		7	18.38%	\$0
	427		2010		7	6.13%	\$0
	428		Fully Depreciated		7	0.00%	\$0
	429	Total Pipelines		\$0			\$0

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344	430	Extracted Products Storage Equip. 49.23	2016		7	89.29%	\$0
	431		2015		7	70.16%	\$0
	432		2014		7	55.13%	\$0
	433		2013		7	42.88%	\$0
	434		2012		7	30.63%	\$0
	435		2011		7	18.38%	\$0
	436		2010		7	6.13%	\$0
	437		Fully Depreciated		7	0.00%	\$0
	438	Total Extracted Prod. Stor. Equip.		\$0			\$0
345	439	Compressor Equipment 49.23	2016		7	89.29%	\$0
	440		2015		7	70.16%	\$0
	441		2014		7	55.13%	\$0
	442		2013		7	42.88%	\$0
	443		2012		7	30.63%	\$0
	444		2011		7	18.38%	\$0
	445		2010		7	6.13%	\$0
	446		Fully Depreciated		7	0.00%	\$0
	447	Total Compressor Equipment		\$0			\$0
346	448	Gas Measuring and Reg. Equipment 49.23	2016		7	89.29%	\$0
	449		2015		7	70.16%	\$0
	450		2014		7	55.13%	\$0
	451		2013		7	42.88%	\$0
	452		2012		7	30.63%	\$0
	453		2011		7	18.38%	\$0
	454		2010		7	6.13%	\$0
	455		Fully Depreciated		7	0.00%	\$0
	456	Total Gas Measuring and Reg. Equip.		\$0			\$0
347	457	Other Equipment 49.23	2016		7	89.29%	\$0
	458		2015		7	70.16%	\$0
	459		2014		7	55.13%	\$0
	460		2013		7	42.88%	\$0
	461		2012		7	30.63%	\$0
	462		2011		7	18.38%	\$0
	463		2010		7	6.13%	\$0
	464		Fully Depreciated		7	0.00%	\$0
	465	Total Other Equipment		\$0			\$0
353	466	Lines 46.0	2016		15	95.00%	\$0
	467		2015		15	85.50%	\$0
	468		2014		15	76.95%	\$0
	469		2013		15	69.25%	\$0
	470		2012		15	62.32%	\$0
	471		2011		15	56.09%	\$0
	472		2010		15	50.19%	\$0
	473		2009		15	44.29%	\$0
	474		2008		15	38.38%	\$0
	475		2007		15	32.48%	\$0
	476		2006		15	26.57%	\$0
	477		2005		15	20.67%	\$0
	478		2004		15	14.76%	\$0
	479		2003		15	8.86%	\$0
	480		2002		15	2.95%	\$0
	481		Fully Depreciated		15	0.00%	\$0
	482	Total Lines		\$0			\$0

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354	483	Compressor Station Equipment 46.0	2016		15	95.00%	\$0
	484		2015		15	85.50%	\$0
	485		2014		15	76.95%	\$0
	486		2013		15	69.25%	\$0
	487		2012		15	62.32%	\$0
	488		2011		15	56.09%	\$0
	489		2010		15	50.19%	\$0
	490		2009		15	44.29%	\$0
	491		2008		15	38.38%	\$0
	492		2007		15	32.48%	\$0
	493		2006		15	26.57%	\$0
	494		2005		15	20.67%	\$0
	495		2004		15	14.76%	\$0
	496		2003		15	8.86%	\$0
	497		2002		15	2.95%	\$0
	498		Fully Depreciated		15	0.00%	\$0
		Total Compressor Station Equip.		\$0			\$0
355	500	Measuring and Regulated Equipment 46.0	2016		15	95.00%	\$0
	501		2015		15	85.50%	\$0
	502		2014		15	76.95%	\$0
	503		2013		15	69.25%	\$0
	504		2012		15	62.32%	\$0
	505		2011		15	56.09%	\$0
	506		2010		15	50.19%	\$0
	507		2009		15	44.29%	\$0
	508		2008		15	38.38%	\$0
	509		2007		15	32.48%	\$0
	510		2006		15	26.57%	\$0
	511		2005		15	20.67%	\$0
	512		2004		15	14.76%	\$0
	513		2003		15	8.86%	\$0
	514		2002		15	2.95%	\$0
	515		Fully Depreciated		15	0.00%	\$0
		Total Measuring and Reg. Equipment		\$0			\$0
356	517	Purification Equipment 46.0	2016		15	95.00%	\$0
	518		2015		15	85.50%	\$0
	519		2014		15	76.95%	\$0
	520		2013		15	69.25%	\$0
	521		2012		15	62.32%	\$0
	522		2011		15	56.09%	\$0
	523		2010		15	50.19%	\$0
	524		2009		15	44.29%	\$0
	525		2008		15	38.38%	\$0
	526		2007		15	32.48%	\$0
	527		2006		15	26.57%	\$0
	528		2005		15	20.67%	\$0
	529		2004		15	14.76%	\$0
	530		2003		15	8.86%	\$0
	531		2002		15	2.95%	\$0
	532		Fully Depreciated		15	0.00%	\$0
		Total Purification Equipment		\$0			\$0

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357	534	Other Equipment	2016		15	95.00%	\$0
	535	46.0	2015		15	85.50%	\$0
	536		2014		15	76.95%	\$0
	537		2013		15	69.25%	\$0
	538		2012		15	62.32%	\$0
	539		2011		15	56.09%	\$0
	540		2010		15	50.19%	\$0
	541		2009		15	44.29%	\$0
	542		2008		15	38.38%	\$0
	543		2007		15	32.48%	\$0
	544		2006		15	26.57%	\$0
	545		2005		15	20.67%	\$0
	546		2004		15	14.76%	\$0
	547		2003		15	8.86%	\$0
	548		2002		15	2.95%	\$0
	549		Fully Depreciated		15	0.00%	\$0
		Total Other Equipment		\$0			\$0
362	551	Gas Holders	2016		15	95.00%	\$0
	552	46.0	2015		15	85.50%	\$0
	553		2014		15	76.95%	\$0
	554		2013		15	69.25%	\$0
	555		2012		15	62.32%	\$0
	556		2011		15	56.09%	\$0
	557		2010		15	50.19%	\$0
	558		2009		15	44.29%	\$0
	559		2008		15	38.38%	\$0
	560		2007		15	32.48%	\$0
	561		2006		15	26.57%	\$0
	562		2005		15	20.67%	\$0
	563		2004		15	14.76%	\$0
	564		2003		15	8.86%	\$0
	565		2002		15	2.95%	\$0
	566		Fully Depreciated		15	0.00%	\$0
		Total Gas Holders		\$0			\$0
363	568	Purification Equipment	2016		15	95.00%	\$0
	569	46.0	2015		15	85.50%	\$0
	570		2014		15	76.95%	\$0
	571		2013		15	69.25%	\$0
	572		2012		15	62.32%	\$0
	573		2011		15	56.09%	\$0
	574		2010		15	50.19%	\$0
	575		2009		15	44.29%	\$0
	576		2008		15	38.38%	\$0
	577		2007		15	32.48%	\$0
	578		2006		15	26.57%	\$0
	579		2005		15	20.67%	\$0
	580		2004		15	14.76%	\$0
	581		2003		15	8.86%	\$0
	582		2002		15	2.95%	\$0
	583		Fully Depreciated		15	0.00%	\$0
		Total Purification Equipment		\$0			\$0

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363.1	585	Liquefaction Equipment	2016		15	95.00%	\$0
	586	46.0	2015		15	85.50%	\$0
	587		2014		15	76.95%	\$0
	588		2013		15	69.25%	\$0
	589		2012		15	62.32%	\$0
	590		2011		15	56.09%	\$0
	591		2010		15	50.19%	\$0
	592		2009		15	44.29%	\$0
	593		2008		15	38.38%	\$0
	594		2007		15	32.48%	\$0
	595		2006		15	26.57%	\$0
	596		2005		15	20.67%	\$0
	597		2004		15	14.76%	\$0
	598		2003		15	8.86%	\$0
	599		2002		15	2.95%	\$0
600		Fully Depreciated			15	0.00%	\$0
	601	Total Liquefaction Equipment		\$0			\$0
363.2	602	Vaporizing Equipment	2016		15	95.00%	\$0
	603	46.0	2015		15	85.50%	\$0
	604		2014		15	76.95%	\$0
	605		2013		15	69.25%	\$0
	606		2012		15	62.32%	\$0
	607		2011		15	56.09%	\$0
	608		2010		15	50.19%	\$0
	609		2009		15	44.29%	\$0
	610		2008		15	38.38%	\$0
	611		2007		15	32.48%	\$0
	612		2006		15	26.57%	\$0
	613		2005		15	20.67%	\$0
	614		2004		15	14.76%	\$0
	615		2003		15	8.86%	\$0
	616		2002		15	2.95%	\$0
617		Fully Depreciated			15	0.00%	\$0
	618	Total Vaporizing Equipment		\$0			\$0
363.3	619	Compressor Equipment	2016		15	95.00%	\$0
	620	46.0	2015		15	85.50%	\$0
	621		2014		15	76.95%	\$0
	622		2013		15	69.25%	\$0
	623		2012		15	62.32%	\$0
	624		2011		15	56.09%	\$0
	625		2010		15	50.19%	\$0
	626		2009		15	44.29%	\$0
	627		2008		15	38.38%	\$0
	628		2007		15	32.48%	\$0
	629		2006		15	26.57%	\$0
	630		2005		15	20.67%	\$0
	631		2004		15	14.76%	\$0
	632		2003		15	8.86%	\$0
	633		2002		15	2.95%	\$0
634		Fully Depreciated			15	0.00%	\$0
	635	Total Compressor Equipment		\$0			\$0

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363.4	636	Measuring and Regulated Equipment 46.0	2016		15	95.00%	\$0
	637		2015		15	85.50%	\$0
	638		2014		15	76.95%	\$0
	639		2013		15	69.25%	\$0
	640		2012		15	62.32%	\$0
	641		2011		15	56.09%	\$0
	642		2010		15	50.19%	\$0
	643		2009		15	44.29%	\$0
	644		2008		15	38.38%	\$0
	645		2007		15	32.48%	\$0
	646		2006		15	26.57%	\$0
	647		2005		15	20.67%	\$0
	648		2004		15	14.76%	\$0
	649		2003		15	8.86%	\$0
	650		2002		15	2.95%	\$0
	651	Fully Depreciated		15	0.00%	\$0	
	652	Total Measuring and Reg. Equipment		\$0			\$0
363.5	653	Other Equipment 46.0	2016		15	95.00%	\$0
	654		2015		15	85.50%	\$0
	655		2014		15	76.95%	\$0
	656		2013		15	69.25%	\$0
	657		2012		15	62.32%	\$0
	658		2011		15	56.09%	\$0
	659		2010		15	50.19%	\$0
	660		2009		15	44.29%	\$0
	661		2008		15	38.38%	\$0
	662		2007		15	32.48%	\$0
	663		2006		15	26.57%	\$0
	664		2005		15	20.67%	\$0
	665		2004		15	14.76%	\$0
	666		2003		15	8.86%	\$0
	667		2002		15	2.95%	\$0
	668	Fully Depreciated		15	0.00%	\$0	
	669	Total Other Equipment		\$0			\$0
364.3	670	LNG Processing Terminal Equipment 46.0	2016		15	95.00%	\$0
	671		2015		15	85.50%	\$0
	672		2014		15	76.95%	\$0
	673		2013		15	69.25%	\$0
	674		2012		15	62.32%	\$0
	675		2011		15	56.09%	\$0
	676		2010		15	50.19%	\$0
	677		2009		15	44.29%	\$0
	678		2008		15	38.38%	\$0
	679		2007		15	32.48%	\$0
	680		2006		15	26.57%	\$0
	681		2005		15	20.67%	\$0
	682		2004		15	14.76%	\$0
	683		2003		15	8.86%	\$0
	684		2002		15	2.95%	\$0
	685	Fully Depreciated		15	0.00%	\$0	
	686	Total LNG Processing Term. Equip.		\$0			\$0

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364.4	687	LNG Transportation Equipment	2016		15	95.00%	\$0
	688	46.0	2015		15	85.50%	\$0
	689		2014		15	76.95%	\$0
	690		2013		15	69.25%	\$0
	691		2012		15	62.32%	\$0
	692		2011		15	56.09%	\$0
	693		2010		15	50.19%	\$0
	694		2009		15	44.29%	\$0
	695		2008		15	38.38%	\$0
	696		2007		15	32.48%	\$0
	697		2006		15	26.57%	\$0
	698		2005		15	20.67%	\$0
	699		2004		15	14.76%	\$0
	700		2003		15	8.86%	\$0
	701		2002		15	2.95%	\$0
702		Fully Depreciated		15	0.00%	\$0	
	703	Total LNG Trans. Equipment		\$0			\$0
364.5	704	Measuring and Regulated Equipment	2016		15	95.00%	\$0
	705	46.0	2015		15	85.50%	\$0
	706		2014		15	76.95%	\$0
	707		2013		15	69.25%	\$0
	708		2012		15	62.32%	\$0
	709		2011		15	56.09%	\$0
	710		2010		15	50.19%	\$0
	711		2009		15	44.29%	\$0
	712		2008		15	38.38%	\$0
	713		2007		15	32.48%	\$0
	714		2006		15	26.57%	\$0
	715		2005		15	20.67%	\$0
	716		2004		15	14.76%	\$0
	717		2003		15	8.86%	\$0
	718		2002		15	2.95%	\$0
719		Fully Depreciated		15	0.00%	\$0	
	720	Total Measuring and Reg. Equipment		\$0			\$0
364.6	721	Compressor Station Equipment	2016		15	95.00%	\$0
	722	46.0	2015		15	85.50%	\$0
	723		2014		15	76.95%	\$0
	724		2013		15	69.25%	\$0
	725		2012		15	62.32%	\$0
	726		2011		15	56.09%	\$0
	727		2010		15	50.19%	\$0
	728		2009		15	44.29%	\$0
	729		2008		15	38.38%	\$0
	730		2007		15	32.48%	\$0
	731		2006		15	26.57%	\$0
	732		2005		15	20.67%	\$0
	733		2004		15	14.76%	\$0
	734		2003		15	8.86%	\$0
	735		2002		15	2.95%	\$0
736		Fully Depreciated		15	0.00%	\$0	
	737	Total Compressor Station Equip.		\$0			\$0
364.7	738	Communication Equipment	2016		7	89.29%	\$0
	739	00.11	2015		7	70.16%	\$0
	740		2014		7	55.13%	\$0
	741		2013		7	42.88%	\$0
	742		2012		7	30.63%	\$0
	743		2011		7	18.38%	\$0
	744		2010		7	6.13%	\$0
	745		Fully Depreciated		7	0.00%	\$0
	749	Total Communication Equip.		\$0			\$0

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364.8	750	Other Equipment	2016		15	95.00%	\$0
	751	46.0	2015		15	85.50%	\$0
	752		2014		15	76.95%	\$0
	753		2013		15	69.25%	\$0
	754		2012		15	62.32%	\$0
	755		2011		15	56.09%	\$0
	756		2010		15	50.19%	\$0
	757		2009		15	44.29%	\$0
	758		2008		15	38.38%	\$0
	759		2007		15	32.48%	\$0
	760		2006		15	26.57%	\$0
	761		2005		15	20.67%	\$0
	762		2004		15	14.76%	\$0
	763		2003		15	8.86%	\$0
	764		2002		15	2.95%	\$0
	765		Fully Depreciated		15	0.00%	\$0
		Total Other Equipment		\$0			\$0
367	767	Mains	2016		15	95.00%	\$0
	768	46.0	2015		15	85.50%	\$0
	769		2014		15	76.95%	\$0
	770		2013		15	69.25%	\$0
	771		2012		15	62.32%	\$0
	772		2011		15	56.09%	\$0
	773		2010		15	50.19%	\$0
	774		2009		15	44.29%	\$0
	775		2008		15	38.38%	\$0
	776		2007		15	32.48%	\$0
	777		2006		15	26.57%	\$0
	778		2005		15	20.67%	\$0
	779		2004		15	14.76%	\$0
	780		2003		15	8.86%	\$0
	781		2002		15	2.95%	\$0
	782		Fully Depreciated		15	0.00%	\$0
		Total Mains		\$0			\$0
368	784	Compressor Station Equipment	2016		15	95.00%	\$0
	785	46.0	2015		15	85.50%	\$0
	786		2014		15	76.95%	\$0
	787		2013		15	69.25%	\$0
	788		2012		15	62.32%	\$0
	789		2011		15	56.09%	\$0
	790		2010		15	50.19%	\$0
	791		2009		15	44.29%	\$0
	792		2008		15	38.38%	\$0
	793		2007		15	32.48%	\$0
	794		2006		15	26.57%	\$0
	795		2005		15	20.67%	\$0
	796		2004		15	14.76%	\$0
	797		2003		15	8.86%	\$0
	798		2002		15	2.95%	\$0
	799		Fully Depreciated		15	0.00%	\$0
		Total Compressor Station Equip.		\$0			\$0

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FERC Form 2 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
369	801	Measuring and Regulated Equipment 46.0	2016		15	95.00%	\$0
	802		2015		15	85.50%	\$0
	803		2014		15	76.95%	\$0
	804		2013		15	69.25%	\$0
	805		2012		15	62.32%	\$0
	806		2011		15	56.09%	\$0
	807		2010		15	50.19%	\$0
	808		2009		15	44.29%	\$0
	809		2008		15	38.38%	\$0
	810		2007		15	32.48%	\$0
	811		2006		15	26.57%	\$0
	812		2005		15	20.67%	\$0
	813		2004		15	14.76%	\$0
	814		2003		15	8.86%	\$0
	815		2002		15	2.95%	\$0
	816		Fully Depreciated		15	0.00%	\$0
	817	Total Measuring and Reg. Equipment		\$0			\$0
370	818	Communication Equipment 00.11	2016		7	89.29%	\$0
	819		2015		7	70.16%	\$0
	820		2014		7	55.13%	\$0
	821		2013		7	42.88%	\$0
	822		2012		7	30.63%	\$0
	823		2011		7	18.38%	\$0
	824		2010		7	6.13%	\$0
	825		Fully Depreciated		7	0.00%	\$0
	829	Total Communication Equip.		\$0			\$0
371	830	Other Equipment 46.0	2016		15	95.00%	\$0
	831		2015		15	85.50%	\$0
	832		2014		15	76.95%	\$0
	833		2013		15	69.25%	\$0
	834		2012		15	62.32%	\$0
	835		2011		15	56.09%	\$0
	836		2010		15	50.19%	\$0
	837		2009		15	44.29%	\$0
	838		2008		15	38.38%	\$0
	839		2007		15	32.48%	\$0
	840		2006		15	26.57%	\$0
	841		2005		15	20.67%	\$0
	842		2004		15	14.76%	\$0
	843		2003		15	8.86%	\$0
	844		2002		15	2.95%	\$0
	845		Fully Depreciated		15	0.00%	\$0
	846	Total Other Equipment		\$0			\$0

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376	847	Mains 49.21	2016		20	96.25%	\$0
	848		2015		20	89.03%	\$0
	849		2014		20	82.35%	\$0
	850		2013		20	76.18%	\$0
	851		2012		20	70.46%	\$0
	852		2011		20	65.18%	\$0
	853		2010		20	60.29%	\$0
	854		2009		20	55.77%	\$0
	855		2008		20	51.31%	\$0
	856		2007		20	46.85%	\$0
	857		2006		20	42.38%	\$0
	858		2005		20	37.92%	\$0
	859		2004		20	33.46%	\$0
	860		2003		20	29.00%	\$0
	861		2002		20	24.54%	\$0
	862		2001		20	20.08%	\$0
	863		2000		20	15.62%	\$0
	864		1999		20	11.15%	\$0
	865		1998		20	6.69%	\$0
	866		1997		20	2.23%	\$0
	867	Fully Depreciated		20	0.00%	\$0	
	868	Total Mains		\$0			\$0
377	869	Compressor Station Equipment 49.21	2016		20	96.25%	\$0
	870		2015		20	89.03%	\$0
	871		2014		20	82.35%	\$0
	872		2013		20	76.18%	\$0
	873		2012		20	70.46%	\$0
	874		2011		20	65.18%	\$0
	875		2010		20	60.29%	\$0
	876		2009		20	55.77%	\$0
	877		2008		20	51.31%	\$0
	878		2007		20	46.85%	\$0
	879		2006		20	42.38%	\$0
	880		2005		20	37.92%	\$0
	881		2004		20	33.46%	\$0
	882		2003		20	29.00%	\$0
	883		2002		20	24.54%	\$0
	884		2001		20	20.08%	\$0
	885		2000		20	15.62%	\$0
	886		1999		20	11.15%	\$0
	887		1998		20	6.69%	\$0
	888		1997		20	2.23%	\$0
	889	Fully Depreciated		20	0.00%	\$0	
	890	Total Compressor Station Equip.		\$0			\$0

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FERC Form 2 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
378	891	Measuring and Regulated Equip.-Gen. 49.21	2016		20	96.25%	\$0
	892		2015		20	89.03%	\$0
	893		2014		20	82.35%	\$0
	894		2013		20	76.18%	\$0
	895		2012		20	70.46%	\$0
	896		2011		20	65.18%	\$0
	897		2010		20	60.29%	\$0
	898		2009		20	55.77%	\$0
	899		2008		20	51.31%	\$0
	900		2007		20	46.85%	\$0
	901		2006		20	42.38%	\$0
	902		2005		20	37.92%	\$0
	903		2004		20	33.46%	\$0
	904		2003		20	29.00%	\$0
	905		2002		20	24.54%	\$0
	906		2001		20	20.08%	\$0
	907		2000		20	15.62%	\$0
	908		1999		20	11.15%	\$0
	909		1998		20	6.69%	\$0
	910		1997		20	2.23%	\$0
911	Fully Depreciated		20	0.00%	\$0		
	912	Total Measuring and Reg. Equip.-Gen.		\$0			\$0
379	913	Measuring and Reg. Equip.-City Gate 49.21	2016		20	96.25%	\$0
	914		2015		20	89.03%	\$0
	915		2014		20	82.35%	\$0
	916		2013		20	76.18%	\$0
	917		2012		20	70.46%	\$0
	918		2011		20	65.18%	\$0
	919		2010		20	60.29%	\$0
	920		2009		20	55.77%	\$0
	921		2008		20	51.31%	\$0
	922		2007		20	46.85%	\$0
	923		2006		20	42.38%	\$0
	924		2005		20	37.92%	\$0
	925		2004		20	33.46%	\$0
	926		2003		20	29.00%	\$0
	927		2002		20	24.54%	\$0
	928		2001		20	20.08%	\$0
	929		2000		20	15.62%	\$0
	930		1999		20	11.15%	\$0
	931		1998		20	6.69%	\$0
	932		1997		20	2.23%	\$0
933	Fully Depreciated		20	0.00%	\$0		
	934	Total Meas. and Reg. Equip.-City		\$0			\$0

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FERC Form 2 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
380	935	Services 49.21	2016		20	96.25%	\$0
	936		2015		20	89.03%	\$0
	937		2014		20	82.35%	\$0
	938		2013		20	76.18%	\$0
	939		2012		20	70.46%	\$0
	940		2011		20	65.18%	\$0
	941		2010		20	60.29%	\$0
	942		2009		20	55.77%	\$0
	943		2008		20	51.31%	\$0
	944		2007		20	46.85%	\$0
	945		2006		20	42.38%	\$0
	946		2005		20	37.92%	\$0
	947		2004		20	33.46%	\$0
	948		2003		20	29.00%	\$0
	949		2002		20	24.54%	\$0
	950		2001		20	20.08%	\$0
	951		2000		20	15.62%	\$0
	952		1999		20	11.15%	\$0
	953		1998		20	6.69%	\$0
	954		1997		20	2.23%	\$0
	955	Fully Depreciated		20	0.00%	\$0	
	956	Total Services		\$0			\$0
381	957	Meters 49.21	2016		20	96.25%	\$0
	958		2015		20	89.03%	\$0
	959		2014		20	82.35%	\$0
	960		2013		20	76.18%	\$0
	961		2012		20	70.46%	\$0
	962		2011		20	65.18%	\$0
	963		2010		20	60.29%	\$0
	964		2009		20	55.77%	\$0
	965		2008		20	51.31%	\$0
	966		2007		20	46.85%	\$0
	967		2006		20	42.38%	\$0
	968		2005		20	37.92%	\$0
	969		2004		20	33.46%	\$0
	970		2003		20	29.00%	\$0
	971		2002		20	24.54%	\$0
	972		2001		20	20.08%	\$0
	973		2000		20	15.62%	\$0
	974		1999		20	11.15%	\$0
	975		1998		20	6.69%	\$0
	976		1997		20	2.23%	\$0
	977	Fully Depreciated		20	0.00%	\$0	
	978	Total Meters		\$0			\$0

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FERC Form 2 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
382	979	Meter Installations-Equipment	2016		20	96.25%	\$0
	980	49.21	2015		20	89.03%	\$0
	981		2014		20	82.35%	\$0
	982		2013		20	76.18%	\$0
	983		2012		20	70.46%	\$0
	984		2011		20	65.18%	\$0
	985		2010		20	60.29%	\$0
	986		2009		20	55.77%	\$0
	987		2008		20	51.31%	\$0
	988		2007		20	46.85%	\$0
	989		2006		20	42.38%	\$0
	990		2005		20	37.92%	\$0
	991		2004		20	33.46%	\$0
	992		2003		20	29.00%	\$0
	993		2002		20	24.54%	\$0
	994		2001		20	20.08%	\$0
	995		2000		20	15.62%	\$0
	996		1999		20	11.15%	\$0
	997		1998		20	6.69%	\$0
	998		1997		20	2.23%	\$0
	999	Fully Depreciated			20	0.00%	\$0
	1000	Total Meter Installations-Equip.		\$0			\$0
383	1001	House Regulators	2016		20	96.25%	\$0
	1002	49.21	2015		20	89.03%	\$0
	1003		2014		20	82.35%	\$0
	1004		2013		20	76.18%	\$0
	1005		2012		20	70.46%	\$0
	1006		2011		20	65.18%	\$0
	1007		2010		20	60.29%	\$0
	1008		2009		20	55.77%	\$0
	1009		2008		20	51.31%	\$0
	1010		2007		20	46.85%	\$0
	1011		2006		20	42.38%	\$0
	1012		2005		20	37.92%	\$0
	1013		2004		20	33.46%	\$0
	1014		2003		20	29.00%	\$0
	1015		2002		20	24.54%	\$0
	1016		2001		20	20.08%	\$0
	1017		2000		20	15.62%	\$0
	1018		1999		20	11.15%	\$0
	1019		1998		20	6.69%	\$0
	1020		1997		20	2.23%	\$0
	1021	Fully Depreciated			20	0.00%	\$0
	1022	Total House Regulators		\$0			\$0

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384	1023	House Regulators Install.-Equipment 49.21	2016		20	96.25%	\$0
	1024		2015		20	89.03%	\$0
	1025		2014		20	82.35%	\$0
	1026		2013		20	76.18%	\$0
	1027		2012		20	70.46%	\$0
	1028		2011		20	65.18%	\$0
	1029		2010		20	60.29%	\$0
	1030		2009		20	55.77%	\$0
	1031		2008		20	51.31%	\$0
	1032		2007		20	46.85%	\$0
	1033		2006		20	42.38%	\$0
	1034		2005		20	37.92%	\$0
	1035		2004		20	33.46%	\$0
	1036		2003		20	29.00%	\$0
	1037		2002		20	24.54%	\$0
	1038		2001		20	20.08%	\$0
	1039		2000		20	15.62%	\$0
	1040		1999		20	11.15%	\$0
	1041		1998		20	6.69%	\$0
	1042		1997		20	2.23%	\$0
	1043	Fully Depreciated		20	0.00%	\$0	
	1044	Total House Reg. Install.-Equip.		\$0			\$0
385	1045	Ind. Measuring and Reg. Station Equip. 49.21	2016		20	96.25%	\$0
	1046		2015		20	89.03%	\$0
	1047		2014		20	82.35%	\$0
	1048		2013		20	76.18%	\$0
	1049		2012		20	70.46%	\$0
	1050		2011		20	65.18%	\$0
	1051		2010		20	60.29%	\$0
	1052		2009		20	55.77%	\$0
	1053		2008		20	51.31%	\$0
	1054		2007		20	46.85%	\$0
	1055		2006		20	42.38%	\$0
	1056		2005		20	37.92%	\$0
	1057		2004		20	33.46%	\$0
	1058		2003		20	29.00%	\$0
	1059		2002		20	24.54%	\$0
	1060		2001		20	20.08%	\$0
	1061		2000		20	15.62%	\$0
	1062		1999		20	11.15%	\$0
	1063		1998		20	6.69%	\$0
	1064		1997		20	2.23%	\$0
	1065	Fully Depreciated		20	0.00%	\$0	
	1066	Total Ind. Meas. and Reg. St. Equip.		\$0			\$0

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FERC Form 2 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
386	1067	Other Property On Customer Premises 49.21	2016		20	96.25%	\$0
	1068		2015		20	89.03%	\$0
	1069		2014		20	82.35%	\$0
	1070		2013		20	76.18%	\$0
	1071		2012		20	70.46%	\$0
	1072		2011		20	65.18%	\$0
	1073		2010		20	60.29%	\$0
	1074		2009		20	55.77%	\$0
	1075		2008		20	51.31%	\$0
	1076		2007		20	46.85%	\$0
	1077		2006		20	42.38%	\$0
	1078		2005		20	37.92%	\$0
	1079		2004		20	33.46%	\$0
	1080		2003		20	29.00%	\$0
	1081		2002		20	24.54%	\$0
	1082		2001		20	20.08%	\$0
	1083		2000		20	15.62%	\$0
	1084		1999		20	11.15%	\$0
	1085		1998		20	6.69%	\$0
	1086		1997		20	2.23%	\$0
	1087	Fully Depreciated		20	0.00%	\$0	
	1088	Total Other Prop. On Cust. Prem.		\$0			\$0
387	1089	Other Equipment 49.21	2016		20	96.25%	\$0
	1090		2015		20	89.03%	\$0
	1091		2014		20	82.35%	\$0
	1092		2013		20	76.18%	\$0
	1093		2012		20	70.46%	\$0
	1094		2011		20	65.18%	\$0
	1095		2010		20	60.29%	\$0
	1096		2009		20	55.77%	\$0
	1097		2008		20	51.31%	\$0
	1098		2007		20	46.85%	\$0
	1099		2006		20	42.38%	\$0
	1100		2005		20	37.92%	\$0
	1101		2004		20	33.46%	\$0
	1102		2003		20	29.00%	\$0
	1103		2002		20	24.54%	\$0
	1104		2001		20	20.08%	\$0
	1105		2000		20	15.62%	\$0
	1106		1999		20	11.15%	\$0
	1107		1998		20	6.69%	\$0
	1108		1997		20	2.23%	\$0
	1109	Fully Depreciated		20	0.00%	\$0	
	1110	Total Other Equipment		\$0			\$0
391	1111	Office Furniture and Equipment 00.11	2016		7	89.29%	\$0
	1112		2015		7	70.16%	\$0
	1113		2014		7	55.13%	\$0
	1114		2013		7	42.88%	\$0
	1115		2012		7	30.63%	\$0
	1116		2011		7	18.38%	\$0
	1117		2010		7	6.13%	\$0
	1118		Fully Depreciated		7	0.00%	\$0
	1119	Total Office Furniture and Equip.		\$0			\$0
392	1120	Transportation Equipment (Excluding Highway Vehicles) 00.242	2016		5	85.00%	\$0
	1121		2015		5	59.50%	\$0
	1122		2014		5	41.65%	\$0
	1123		2013		5	24.99%	\$0
	1124		2012		5	8.33%	\$0
	1125	Fully Depreciated		5	0.00%	\$0	
	1128	Total Transportation Equip.		\$0			\$0

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas Distribution Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2017

Name of Business		Address of Business	City	State	Company Number		
0		0	0	0	0		
FERC Form 2 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	1129	Motor Vehicles	2016		5	85.00%	\$0
	1130	(Including Highway Vehicles from	2015		5	59.50%	\$0
	1131	Account 392)	2014		5	41.65%	\$0
	1132	00.22	2013		5	24.99%	\$0
	1133		2012		5	8.33%	\$0
	1134		Fully Depreciated		5	0.00%	\$0
	1135	Total Motor Vehicles		\$0			\$0
393	1136	Stores Equipment	2016		7	89.29%	\$0
	1137	00.11	2015		7	70.16%	\$0
	1138		2014		7	55.13%	\$0
	1139		2013		7	42.88%	\$0
	1140		2012		7	30.63%	\$0
	1141		2011		7	18.38%	\$0
	1142		2010		7	6.13%	\$0
	1143		Fully Depreciated		7	0.00%	\$0
	1144	Total Stores Equipment		\$0			\$0
394	1145	Tools, Shop, and Garage Equipment	2016		7	89.29%	\$0
	1146	00.11	2015		7	70.16%	\$0
	1147		2014		7	55.13%	\$0
	1148		2013		7	42.88%	\$0
	1149		2012		7	30.63%	\$0
	1150		2011		7	18.38%	\$0
	1151		2010		7	6.13%	\$0
	1152		Fully Depreciated		7	0.00%	\$0
	1153	Total Tools, Shop, and Garage Equip.		\$0			\$0
395	1154	Laboratory Equipment	2016		7	89.29%	\$0
	1155	00.11	2015		7	70.16%	\$0
	1156		2014		7	55.13%	\$0
	1157		2013		7	42.88%	\$0
	1158		2012		7	30.63%	\$0
	1159		2011		7	18.38%	\$0
	1160		2010		7	6.13%	\$0
	1161		Fully Depreciated		7	0.00%	\$0
	1162	Total Laboratory Equipment		\$0			\$0
396	1163	Power Operated Equipment	2016		7	89.29%	\$0
	1164	00.11	2015		7	70.16%	\$0
	1165		2014		7	55.13%	\$0
	1166		2013		7	42.88%	\$0
	1167		2012		7	30.63%	\$0
	1168		2011		7	18.38%	\$0
	1169		2010		7	6.13%	\$0
	1170		Fully Depreciated		7	0.00%	\$0
	1171	Total Power Operated Equipment		\$0			\$0
397	1172	Communication Equipment	2016		7	89.29%	\$0
	1173	00.11	2015		7	70.16%	\$0
	1174		2014		7	55.13%	\$0
	1175		2013		7	42.88%	\$0
	1176		2012		7	30.63%	\$0
	1177		2011		7	18.38%	\$0
	1178		2010		7	6.13%	\$0
	1179		Fully Depreciated		7	0.00%	\$0
	1183	Total Communication Equipment		\$0			\$0
398	1184	Miscellaneous Equipment	2016		7	89.29%	\$0
	1185	00.11	2015		7	70.16%	\$0
	1186		2014		7	55.13%	\$0
	1187		2013		7	42.88%	\$0
	1188		2012		7	30.63%	\$0
	1189		2011		7	18.38%	\$0
	1190		2010		7	6.13%	\$0
	1191		Fully Depreciated		7	0.00%	\$0
	1192	Total Misc. Equipment		\$0			\$0

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas Distribution Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2017

Name of Business		Address of Business		City	State	Company Number	
0		0		0	0	0	
FERC Form 2 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
399	1193	Other Tangible Equipment 00.11	2016		7	89.29%	\$0
	1194		2015		7	70.16%	\$0
	1195		2014		7	55.13%	\$0
	1196		2013		7	42.88%	\$0
	1197		2012		7	30.63%	\$0
	1198		2011		7	18.38%	\$0
	1199		2010		7	6.13%	\$0
	1200		Fully Depreciated		7	0.00%	\$0
	1201	Total Other Tang. Equipment		\$0			\$0
	1202	Total Tangible Personal Property		\$0			\$0

Instructions

The purpose of this schedule is to determine the net book value of all tangible personal property of the system, **not just the Nebraska portion.** The **Nebraska Adjusted basis (original cost) must represent the amount used for Federal Income Tax purposes.** Detail must be reported under the appropriate account title and year placed in service.

- > The determination of the recovery periods was done in reference to the asset classes as stated in the IRS Publication 946.
- > The determination of the depreciation factors are outlined in Neb. Rev. Stat. § 77-120.
- > The net book value is determined by multiplying the Nebraska Adjusted Basis by the appropriate depreciation for the coinciding year. This Microsoft Excel worksheet should populate this amount automatically once the Nebraska adjusted basis is entered.
- > If the public service entity feels that the a class life is inappropriate, please indicate the appropriate asset class number from the IRS Publication 946 under the corresponding account title, and highlight in yellow.
- > The accounts used on this schedule are the same accounts as indicated on the Schedule 12 as Tangible Personal Property.
- > If the public service entity feels that an account needs to be added and/or deleted and/or changed, please make the change, highlight the change, and explain the change below in the Comments/Questions/Concerns section. Changes will be considered for future years.

Taxable Property as defined under Neb. Rev. Stat. § 77-201 subsection 5, see Instructions Worksheet, states that tangible personal property must be taxed at its net book value.

Tangible Personal Property as defined under Neb. Rev. Stat. § 77-105; See the Instruction Worksheet.

Year Placed in Service. Year placed in service is the year the property was placed into service.

Nebraska Adjusted Basis as defined under Neb. Rev. Stat. § 77-118; See the Instruction Worksheet.

Recovery Period. Recovery period is the period over which the value of property will be depreciated for Nebraska property tax purposes. The appropriate recovery period for class lives can be found in Neb. Rev. Stat. § 77-120; See the Instructions Worksheet for more information.

Depreciation Factor. Depreciation factor is the percentage of Nebraska adjusted basis that is taxable. The appropriate Nebraska net book depreciation factor can be found in Neb. Rev. Stat. § 77-120; See the Instructions Worksheet for more information.

Net Book Taxable Value. Net book taxable value is the taxable value for property tax purposes. It is calculated by multiplying the total original cost/Nebraska Adjusted Basis by the depreciation factor for the appropriate recovery period. Authorization for this calculation can be found in Neb. Rev. Stat. § 77-120; See the Instructions Worksheet for more information.

Comments/Questions/Concerns:

Apportionment of Value. A public service entity's total taxable value, including the franchise value, must be apportioned or distributed to all taxing subdivisions based on the ratio of original cost/gross investment of all operating real and tangible personal property having situs in the taxing subdivision compared to the original cost/gross investment of all operating real and tangible personal property of the public service entity having situs in the state, pursuant to Neb. Rev. Stat. § 77-802.

Taxing Subdivisions. Taxing subdivisions are the individual governmental subdivisions empowered to levy a property tax (for example, school districts, counties, cities, fire districts, etc.).

Major types of taxing subdivisions applicable to all property in Nebraska are counties, school districts, educational service units (ESU), natural resource districts (NRD), and community colleges. Depending on the location, property will be in a city or rural fire district; in certain situations, a property may be in a small village that is also covered by the rural fire district. There are many other miscellaneous taxing subdivisions applicable to property depending on the county and location (for example, some counties have townships levies, cemetery districts, hospital districts, sanitary improvements districts (SIDs), etc.).

Tax District. Tax district means an area within a county in which all of the taxable property is subject to property taxes at the same consolidated property tax rate. A tax district consists of a group of taxing subdivisions common to an area within the county. For example, the consolidated tax district for a city will include rates for the individual taxing subdivisions such as county, school district, city, educational service unit, natural resource district, and community college, all common to the property within the city. See Neb. Rev. Stat. § 77-127.

Information available on the Division's website:

[County Assessor Contact Information](#)

[Nebraska County Names and Numbers](#)

[Taxing Subdivisions and Tax Rates by County](#)

[School District Reference List, By County \(also includes the ESU for school district\)](#)

Refer to one of the schedules listed below on how to file the appropriate Schedule 99 Apportionment File

Schedule 99A is for an **existing public service entity** that has filed Nebraska Form 43 for the prior assessment year.

Schedule 99B is for a **new public service entity** that is a first time filer of Nebraska Form 43.

Schedule 99A or Schedule 99B are required to be filed electronically in Microsoft Excel format.

Please contact the Nebraska Department of Revenue, Property Assessment Division if you have any questions or need assistance.

Comments/Questions, Concerns:

For public service entities that filed a Nebraska Form 43 in the prior assessment year, a Microsoft Excel file for Schedule 99 is provided and is the required format for completing Form 43, Schedule 99.

The file will display the prior year's gross investment and, if applicable, the prior year's annual rent paid. **The electronic file contains empty or blank columns for reporting the current year's gross investment (INVESTMENT_CY) and, if applicable, the annual rent paid (RENTAL_CY) for leased operating property.**

DO NOT alter the data in the columns labeled county number (CNTY), county fund number (CNTYFUND), prior year investment (INVESTMENT_PY), prior year rental (RENTAL_PY), code (CODE) number, or key (KEY) numbers assigned.

At the top of the spreadsheet just below the "NAME" heading, the company name will be displayed. **This is the row where the public service entity will report the company's state total current-year investment and, if applicable, the state total annual rent paid** in the columns INVESTMENT_CY and RENTAL_CY. Directly under the company name, the counties and taxing subdivisions that were applicable to the company in the prior year will be listed. The public service entity will report the current year's investment and, if applicable, the annual rent in the columns INVESTMENT_CY and RENTAL_CY for the individual counties and taxing subdivisions, based on the location of company's operating property.

For new county or taxing subdivision entries, the public service entity may insert rows as needed, ensuring that the format of new rows matches the rest of the spreadsheet. **The public service entity must complete the columns for county number, name of county/taxing subdivision, county assessor's fund number or authority code (if available), the current year investment, current year rental, and company number. Leave the prior year investment, prior year rental, code number, and key number columns blank.** Key numbers will be assigned by the Property Assessment Division.

For existing counties/taxing subdivisions for which the company no longer has property, report zero (-0-) for the current year's investment (INVESTMENT_CY) or rental (RENTAL_CY) as needed. **Do not delete the rows if the property is no longer in the county/subdivision.**

Example of the Schedule 99A Electronic Distribution File for companies that have filed in prior years:

	A	B	C	D	E	F	G	H	I	J	K
	CNTY	NAME	CNTYFUND	INVESTMENT_PY	INVESTMENT_CY	RENTAL_PY	RENTAL_CY	COMPANY	CODE	KEY	
1		SAMPLE COMPANY NAME		2,415,000	2,570,000	0	0	100	*1		
2	19	COUNTY - COLFAX	100	400,000	425,000	0	0	100	#2	213985	
3	19	SCH DIST SCHUYLER CENTRAL HIGH 123	6102	400,000	425,000	0	0	100	01	213970	
4	19	*SCH DIST SCHUYLER CENTRAL 123 BOND 2007	6210	400,000	425,000	0	0	100	01	214121	
5	19	FIRE DIST SCHUYLER 3	7705	400,000	425,000	0	0	100	03	214101	
6	19	LOWER PLATTE NORTH NRD	7302	400,000	425,000	0	0	100	07	214103	
7	19	ESU 7	6903	400,000	425,000	0	0	100	09	214106	
8	19	CENTRAL TECH COMMUNITY COLLEGE	7790	400,000	425,000	0	0	100	10	214110	
9	19	AG SOCIETY	9200	400,000	425,000	0	0	100	13	214115	
10	19	**CONSOLIDATED**		0	0	0	0	100	99	213964	
11	19	CDE. ESU. SCH. FIRE...NRD		0	0	0	0	100	99	213959	
12	19	024...7...123(2) I13 II LP		0	0	0	0	100	99	213955	
13	19	COUNTY - NEMAHA	500	825,000	875,000	0	0	100	#2	246934	
14	64	SCH DIST JOHNSON-BROCK 23	508	410,000	425,000	0	0	100	01	247046	
15	64	SCH DIST JOHNSON BROCK 23 9-12 BOND	505	410,000	425,000	0	0	100	01	247027	
16	64	SCH DIST JOHNSON BROCK 23 K-8 BOND	506	410,000	425,000	0	0	100	01	247036	
17	64	SCH DIST AUBURN 29 & BLDG 511		415,000	450,000	0	0	100	01	246992	
18	64	SCH DIST AUBURN 29 BOND 2008		415,000	450,000	0	0	100	01	247057	
19	64	FIRE DIST AUBURN 8 AND SINKING	546	415,000	450,000	0	0	100	03	247069	
20	64	FIRE DIST JOHNSON 1 & SINKING	532	410,000	425,000	0	0	100	03	246994	
21	64	NEMAHA NRD	566	825,000	875,000	0	0	100	07	247012	
22	64	ESU 4	564	825,000	875,000	0	0	100	09	247144	
23	64	SOUTHEAST COMMUNITY COLLEGE	563	825,000	875,000	0	0	100	10	247082	
24	64	AG SOCIETY	570	825,000	875,000	0	0	100	13	247096	
25	64	**CONSOLIDATED** COMPANY REPORTED		0	0	0	0	100	99	247111	
26	64	CDE I.SCH I.FIRE		0	0	0	0	100	99	247001	
27	64	75II.23I.1		410,000	425,000	0	0	100	99	246997	
28	64	130I.29I.8		415,000	450,000	0	0	100	99	247127	
29	74	COUNTY - RICHARDSON	100	1,190,000	1,270,000	0	0	100	#2	246944	
30	74	SCH DIST FALLS CITY 56	6104	840,000	890,000	0	0	100	01	247221	
31	74	SCH DIST FALLS CITY 56 BOND	6204	840,000	890,000	0	0	100	01	247224	
32	74	SCH DIST HUMBOLDT TABLERK 70	6101	350,000	380,000	0	0	100	01	247335	
33	74	FIRE DIST FALLS CITY	7706	450,000	490,000	0	0	100	03	247338	
34	74	FIRE DIST STELLA	7704	350,000	380,000	0	0	100	03	247336	
35	74	FALLS CITY, CITY OF	8601	390,000	400,000	0	0	100	04	247254	
36	74	NEMAHA NRD	7300	1,190,000	1,270,000	0	0	100	07	247246	

Certain counties rely on consolidated tax district information, however Nebraska law still requires the investment detail to be reported by individual taxing subdivision. The consolidated tax district (**CONSOLIDATED**) information is maintained in the distribution file along with the detail. For a county with a consolidated tax district, the public service entity will see extra lines for these and the entries will have a code of 99.

- Information available on the Division's website:**
- [County Assessor Contact Information](#)
 - [Nebraska County Names and Numbers](#)
 - [Taxing Subdivisions and Tax Rates by County](#)
 - [School District Reference List, By County \(also includes the ESU for school district\)](#)

For additional information on how to complete the distribution file see Schedule 99 General Instructions and/or Schedule 99B for new filers. Please contact the Nebraska Department of Revenue, Property Assessment Division if you have any questions or need assistance.

For new public service entities that are filing a Nebraska Form 43 for the first time, a Microsoft Excel file for Schedule 99 must be created by the public service entity for reporting the original cost/gross investment and, if applicable, rent paid, which is used as the basis for the distribution or apportionment of taxable value to counties and taxing subdivisions.

The final information reported for Schedule 99 must match the following format and column headings, as seen in Example C.

- > **CNTY** = 2-digit county number assigned alphabetically, see Division's website for Nebraska county names and numbers.
- > **NAME** = Top row used for company name, remaining rows use for county name and names of the individual taxing subdivisions.
- > **CNTYFUND** = The county assessor's fund code or authority code assigned to the individual taxing subdivisions, if available.
- > **INVESTMENT_CY** = Report the original cost/gross investment of operating property owned, by county and by taxing subdivision.
- > **RENTAL_CY** = If applicable, report the annual rent paid for leased operating property, by county and by taxing subdivision.
- > **COMPANY** = 3-digit company number assigned by the Division.

The public service entity is responsible for determining which counties and taxing subdivisions they are to report on Schedule 99. The public service entity will need to determine the location of the owned or leased property within each county either by street address or legal description. The public service entity will then need to contact the respective county assessor to determine the consolidated tax district information based on the location of the property. Provide the street address or legal description of the property to the county assessor and then ask for the detail of the taxing subdivision in each tax district. The public service entity may ask for tax district maps, however, taxing subdivision information may not be included on the maps and the public service entity will need to ascertain the detail of taxing subdivisions within the tax district.

Once the county's tax district and taxing subdivision information is obtained, the public service entity needs to determine the gross investment and, if applicable, rent paid for each individual taxing subdivision based on the location of the operating property. Using the tax district information, the public service entity must then determine the total investment and/or rent for each individual taxing subdivision with the tax district.

It is recommended the company set up a worksheet similar to **Example A, following**. On the left side of Example A, there are columns for County number (CNTY), County name (CNTYNAME), Tax district (TAXDIST), Investment (INVEST), and Rent (RENT). On the right side, there are columns for County number (CNTY), Name of the taxing subdivision (NAME), County fund number (CNTYFUND), Current year investment (INVESTMENT_CY), Current year rent (RENTAL_CY), and the Company number (COMPANY). In Example A, the sample company has investment in two separate tax districts (85 and 90) in Jefferson County. Note, if the public service entity has leased operating property, the amount of annual rent paid must be reported in column Rental_CY. For this example, rent paid is zero (-0-). Using the information received from the county assessor, the individual taxing subdivisions have been listed for each tax district and separated by a blank row. The next step is to list the investment and rent of each taxing subdivision within the tax district.

The public service entity will need to merge the investment/rental data for taxing subdivisions that are listed separately under each tax district, ensuring that duplicate names within the county are combined as one entry and summing together the investment and rental for the taxing subdivision. In **Example A**, notice that there are two "COUNTY JEFFERSON" entries (one for each tax district); in **Example B**, there is only one "COUNTY JEFFERSON" and the investment and rent totals of both tax district's for "COUNTY JEFFERSON" have been summed together into one entry for that taxing subdivision.

Once the data is merged to display by county and by taxing subdivision, the public service entity will copy each county's merged information into one spreadsheet, as shown in **Example C, following**. The company name must be the first row entry under the "NAME" heading with the company's total investment and rent paid listed under the "INVESTMENT_CY" and "RENTAL_CY". This will be the Excel file that the public service entity submits as Schedule 99, as part of their filing of the Nebraska Form 43 to the Division.

Note: Certain counties rely on consolidated tax district information, however Nebraska law still requires the investment detail to be reported by individual taxing subdivision. The consolidated tax district (**CONSOLIDATED**) information is maintained in the distribution file along with the detail. For a county with a consolidated tax district, the public service entity will see extra lines for these and the entries will have a code of 99.

Before filing, the public service entity must balance and reconcile the gross investment and rental amounts as follows:

- 1) The sum of investment and rental for all counties must equal the company's total investment and rental.
- 2) The sum of investment and rental for school districts within the county, excluding bonds, must equal the county's total investment and rental.
- 3) The sum of investment and rental for educational service units (ESU) within the county must equal the county's total investment and rental. In addition, the ESU investment and rental must equal the sum of school districts that are members with the ESU.
- 4) The sum of investment and rental for natural resource districts within the county must equal the county's total investment and rental.
- 5) The sum of investment and rental for community colleges within the county must equal the county's total investment and rental.
- 6) The sum of investment and rental for cities and fire districts within the county must equal the county's total investment and rental, except where a fire district's territory may also include the city/village. In that situation, the sum of all cities and fire districts within the county will be higher than the county total investment and rental by the amount of the city/village's investment and rental.
- 7) Certain taxing subdivisions may coincide with another subdivision's boundary for balancing. For example, an agricultural society would be the same as the county total investment and rental; and the city airport authority would match with the city's investment and rental. School bonds may match with the school district, unless there have been mergers and the former school district's bond was attached to a smaller territory. A school district's bond should not be greater than the school district. Occasionally, there may be old school bonds, but the original school district since dissolved/merged.
- 8) The sum of investment and rental for consolidated tax districts within the county, if reported, must equal the county's total investment and rental.

Nebraska Schedule 99B - Distribution/Subdivision Apportionment
Instructions for New Public Service Entities, Filing Schedule 99 for the First Time.

Example A. How to identify taxing subdivisions within each tax district and determine investment and rent.

A	B	C	D	E	F	G	H	I	J	K	L	M
CNTY	CNTYNAME	TAXDIST	INVEST	RENT		CNTY	NAME	FUND	INVESTMENT_CY	RENTAL_CY	COMPANY	
48	Jefferson	85	250000	0		48	COUNTY JEFFERSON	1	250000	0	100	
48	Jefferson	90	120000	0		48	SCH FAIRBURY 8	101	250000	0	100	
						48	SCH DIST 8 BLDG FUND	103	250000	0	100	
						48	SCH DIST 8 CAPITOL PURPOSE	110	250000	0	100	
						48	FIRE DISTRICT FAIRBURY 8	305	250000	0	100	
						48	LITTLE BLUE NRD	501	250000	0	100	
						48	HISTORICAL SOCIETY	701	250000	0	100	
						48	SOUTHEAST COMMUNITY COLLEGE	801	250000	0	100	
						48	AMBULANCE DIST 33	1010	250000	0	100	
						48	ESU 5	2010	250000	0	100	
						48	** CONSOLIDATED **				100	
						48	TAX DISTRICT 85		250000	0	100	
						48	COUNTY JEFFERSON	1	120000	0	100	
						48	SCH FAIRBURY 8	101	120000	0	100	
						48	SCH DIST 8 BLDG FUND	103	120000	0	100	
						48	SCH DIST 8 CAPITOL PURPOSE	110	120000	0	100	
						48	FIRE DISTRICT DILLER 6	303	120000	0	100	
						48	LOWER BIG BLUE NRD	502	120000	0	100	
						48	HISTORICAL SOCIETY	701	120000	0	100	
						48	SOUTHEAST COMMUNITY COLLEGE	801	120000	0	100	
						48	ESU 5	2010	120000	0	100	
						48	** CONSOLIDATED **				100	
						48	TAX DISTRICT 90		120000	0	100	

SEPARATED TAX DISTRICTS

TAXING SUBDIVISION FOR EACH TAX DISTRICT

NOTE: THE INVESTMENT & RENT TRANSFERS OVER TO THE SUBDIVISION

Example B. What Example A would look like after merging data for individual taxing subdivisions from tax districts.

A	B	C	D	E	F	G
CNTY	NAME	FUND	INVESTMENT_CY	RENT_CY	COMPANY	
48	COUNTY JEFFERSON	1	370000	0	100	
48	SCH FAIRBURY 8	101	370000	0	100	
48	SCH DIST 8 BLDG FUND	103	370000	0	100	
48	SCH DIST 8 CAPITOL PURPOSE	110	370000	0	100	
48	FIRE DISTRICT DILLER 6	303	120000	0	100	
48	FIRE DISTRICT FAIRBURY 8	305	250000	0	100	
48	LITTLE BLUE NRD	501	250000	0	100	
48	LOWER BIG BLUE NRD	502	120000	0	100	
48	ESU 5	2010	370000	0	100	
48	SOUTHEAST COMMUNITY COLLEGE	801	370000	0	100	
48	AMBULANCE DIST 33	1010	250000	0	100	
48	HISTORICAL SOCIETY	701	370000	0	100	
48	** CONSOLIDATED **		0	0	100	
48	TAX DISTRICT 85		250000	0	100	
48	TAX DISTRICT 90		120000	0	100	

MERGED TAXING SUBDIVISIONS TOTALS

Example C. What the final electronic Schedule 99 should look like for submitting to the Division.

A	B	C	D	E	F	G	H	I
CNTY	NAME	FUND	INVESTMENT_PY	INVESTMENT_CY	RENTAL_PY	RENTAL_CY	COMPANY	
	SAMPLE COMPANY NAME		0	910000	0	0	100	
48	COUNTY JEFFERSON	1	0	370000	0	0	100	
48	SCH FAIRBURY 8	101	0	370000	0	0	100	
48	SCH DIST 8 BLDG FUND		370000					
48	SCH DIST 8 CAPITAL PURPOSE		370000					
48	FIRE DISTRICT DILLER 6	303	120000	0	0	0	100	
48	FIRE DISTRICT FAIRBURY 8	305	0	250000	0	0	100	
48	LITTLE BLUE NRD	501	0	250000	0	0	100	
48	LOWER BIG BLUE NRD	502	0	120000	0	0	100	
48	ESU 5	2010	0	370000	0	0	100	
48	SOUTHEAST COMMUNITY COLLEGE	801	0	370000	0	0	100	
48	AMBULANCE DIST 33	1010	0	250000	0	0	100	
48	HISTORICAL SOCIETY	701	0	370000	0	0	100	
48	** CONSOLIDATED **		0	0	0	0	100	
48	TAX DISTRICT 85		0	250000	0	0	100	
48	TAX DISTRICT 90		0	120000	0	0	100	
74	COUNTY RICHARDSON	100	140000	0	0	0	100	
74	SCH FALLS CITY 56	6104	0	140000	0	0	100	
74	SCH FALLS CITY 56 BOND	6204	0	140000	0	0	100	
74	FIRE DISTRICT FALLS CITY	7706	0	140000	0	0	100	
74	NEMAHA NRD	7300	0	140000	0	0	100	
74	ESU 4	6900	0	140000	0	0	100	
74	SOUTHEAST COMMUNITY COLLEGE	7100	0	140000	0	0	100	
74	AG SOCIETY	9200	0	140000	0	0	100	
74	** CONSOLIDATED **		0	0	0	0	100	
74	TAX DISTRICT 100		0	140000	0	0	100	
80	COUNTY SEWARD	100	400000	0	0	0	100	
80	SCH SEWARD 9	401	0	400000	0	0	100	
80	SCH SEWARD 9 BOND AFFIL 9-12	427	0	400000	0	0	100	

ADDED COMPANY NAME & TOTAL INVESTMENT

ADDED PRIOR YEAR INVESTMENT

TAXING SUBDIVISIONS

COUNTY NAMES

Information available on the Division's website:

- [County Assessor Contact Information](#)
- [Nebraska County Names and Numbers](#)
- [Taxing Subdivisions and Tax Rates by County](#)
- [School District Reference List, By County \(also includes the ESU for school district\)](#)

For additional information on how to complete the distribution file, see Schedule 99 - General Instructions and/or Schedule 99A for existing filers. Please contact the Nebraska Department of Revenue, Property Assessment Division if you have any questions or need assistance.