

2009

This form is under authority of P.A. 206 of 1893, as amended. Filing is mandatory. Failure to file is punishable by fine and/or imprisonment, as stated by law. Any questions or comments regarding this statement should be directed to the State Tax Commission prior to the Board of Review meeting held in March.

Distribution Personal Property Statement Electric Distribution Cooperative

As of December 31, _____

Name of Cooperative		Parcel Number	Area Code and Telephone Number ()
Address (Number and Street, P.O. Box, City, State, ZIP Code)		School District Name and Code	
Assessing Unit	City	Township	County
	A Miles	B Average Cost from Schedule 1A	C Estimated Original Cost
1. Miles of Line Single Phase	_____	x \$ _____	= \$ _____
2. Miles of Line Two Phase	_____	x \$ _____	= \$ _____
3. Miles of Line Three Phase	_____	x \$ _____	= \$ _____
4. Number of Services including Idle and Seasonal	_____	x \$ _____	= \$ _____
5. _____	_____	x \$ _____	= \$ _____
6. _____	_____	x \$ _____	= \$ _____
7. TOTAL (Add lines 1 thru 6)			\$ _____
8. Percent Condition Factor (Schedule 1, Column F, Totals line)			_____
9. Depreciated Average Cost (line 7 X line 8)			_____
10. Other Taxable Distribution Personal Property (See attached schedule)			_____
11. TOTAL (Add lines 9 and 10)			_____
12. System Economic Factor			_____
13. True Cash Value (line 11 X line 12)			_____
14. Assessed Value (50% of True Cash Value)			_____

Did you have in your possession in this assessing unit on December 31, _____ tangible distribution personal property belonging to others, including governmental units, which is not reported above? Yes* No

*If Yes, attach a rider showing the name and addresses of the owners and the description of the property on lease, rental, loan, etc. If you are leasing or purchasing distribution personal property under a lease purchase contract, include that property on line 10 above.

The undersigned certifies that he/she is an owner, officer and/or the duly authorized agent for the above named taxpayer and that the above summary, with its supporting documents, provides a full and true statement of all tangible distribution personal property owned or held by the taxpayer at the locations listed above on December 31, 2008.

Signature of Certifier	Date
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Instructions for Form 633, Distribution of Personal Property

PERSONAL PROPERTY STATEMENT

Complete page 1 for each assessing unit using the average costs calculated on Schedule 1A, column H.

Use Form L-4175, Personal Property Statement, to report furniture and fixtures, machinery and equipment, office electronic, video, and testing equipment, and computer equipment. Report electric transmission substations on Form 3589, *Cable Television and Public Utility Property Report*, Table I. Report stationary electric generating equipment on Form 3991, *Gas Turbine and Diesel Electric Generator Property Report*.

SCHEDULE 1, CALCULATION OF PERCENT CONDITION FACTOR

Schedules 1 and 1A must be filed with the State Tax Commission as soon as available each year. Round all monetary entries to the nearest dollar. Reported costs should be in compliance with the STC's Bulletin 8 of 2007.

COLUMN A - YEAR has been filled in.

COLUMN B - ADDITIONS TO DISTRIBUTION PLANT

Enter the original cost of additions, as adjusted for allocated retirements in prior years. Do not include Construction Work-In-Progress.

COLUMN B.1 - YEAR 2008

On October 28, 2004, the STC determined that:

Retirements in the current year shall no longer be netted against the cost of additions in the current year, and instead:

75% of the retirements in the current year shall be subtracted from the oldest vintage year on the form and the remaining 25% of the retirements shall be subtracted from the reported gross investment amount (Additions to Distribution Plant on Schedule 1) for each of the other vintage years on the personal property statement on a weighted (proportional) basis, excluding the most recent vintage year.

A. Enter the total retirements of Distribution Plant for the year 2008 in the Year Row under B.1.

B.- Allocation of Retirements that Occurred in 2008

a. Calculate the allocation factor for each vintage year by using the ratio of additions in Column B for that vintage year to the sum of reported additions for years 1995 through 2007.

b. Multiply the allocation factor for each year times 25% of the Retirements that were reported for 2008. Enter the result in Column B.1 for years 2007 through 1995.

c. At the line "1994 and Prior," Column B.1, enter 75% of the Retirements that occurred in 2008.

NOTE: If 12 months of Additions and Retirements as of December 31, 2008 are not known, use what is available, such as, 12 months ending November 30. Then use 12 months ending November 30 reporting each year.

COLUMN B.2 - ASSESSABLE PLANT

For Year 2008 Only Column B.2 is the same as Column B.

For years 2007 through 1994, each line is Column B minus Column B.1.

COLUMN C - LAND AND LAND RIGHTS

Enter the original costs of the Land and Land Rights.

Repeat instructions for Column C for Column D, Distribution Substations. Report Substations on STC Form 3589.

COLUMN E - REMAINING COST OF DISTRIBUTION PLANT IN SERVICE AT YEAR END

Subtract columns C and D from column B.2.

COLUMN G - PLANT VALUE

Multiply column E by column F.

CALCULATION OF PERCENT CONDITION FACTOR

Column F Totals line is the total of column G divided by the total of Column E, in percent.

SCHEDULE 1A - CALCULATION OF AVERAGE COST OF UNITS

Schedule 1A is used to prepare Form 633, page 1, for each individual taxing unit.

Send one copy of pages 3 and 4 to:

State Tax Commission
Assessment and Certification Division
P.O. Box 30471
Lansing, MI 48909-7971

Copies can also be e-mailed to: berquistd@michigan.gov.

Schedule 1 of Form 633, Calculation of Percent Condition Factor*

Name of Cooperative

A Year	B Additions to Distribution	B.1 Retirements = _____	B.2 See Instructions	C Distribution Land and Land Rights	D Distribution Substations	E. Remaining Cost of Distribution Plant In Service (E = B.2 - C - D)	F STC Personal Property %	G Plant Value
2008							96%	
2007							93%	
2006							90%	
2005							86%	
2004							82%	
2003							78%	
2002							74%	
2001							70%	
2000							67%	
1999							64%	
1998							61%	
1997							58%	
1996							55%	
1995							52%	
1994 and prior							50%	
Totals								

* See STC Bulletin 8 of 2007 or Form 3589, Cable Television & Public Utility Property Report, Table I for percentages in column F.

Calculation of weighted Percent Condition Factor
 Column F = Column G Total / Column E
 Total times 100

Schedule 1A, Calculation of Average Cost of Units

Name of Cooperative

SECTION 1: SINGLE, TWO, AND THREE-PHASE AVERAGE COST CALCULATION

Remaining Original Cost (including costs described in State Tax Commission's Bulletin 8 of 2007 and Load Control Equipment) of Distribution Plant In Service (from Schedule 1, column E, Totals line, excluding Construction Work in Progress)	1)	\$
Subtract Original Cost of Distribution Services (Dollars of Services = connected + idle + seasonal)	(2)	\$
Add one-half of Construction Work in Progress (50% of Account 107.2 Distribution Plant)	(3)	\$
Plant Dollars Applicable to Line Miles	(4)	\$

							Section 2 Verification of Unit Cost Calculations		
	A Miles	B Cost Relationship	C Cost Factor (A x B)	D ^(a) Average Cost per Unit	E Total Cost (C x D)	F Average Cost per Mile (E/A)	G Miles (From Col. A)	H Cost per mile (Column F)	I Total Cost (G x H)
Line Miles Single Phase		0.58							
Line Miles Two Phase		0.75							
Line Miles Three Phase		1.00							
		Total					Add Services, from line 2		
							Subtract Construction Work in Progress, from line 3		
							Verify this total to original cost, line 1		

$$\text{Average Cost of Services} = \frac{\text{Total Cost (Line 2 above)}}{\text{Number of Services in Place}} = \boxed{}$$

Carry to page 1, line 4.

^(a) Each cell is the Plant Dollars Applicable to Line Miles (Line 4) divided by the total of Column C.