

2022 Form OR-C-1-RR Annual Statement Class One Railroad Oregon Property Tax Report

For Revenue use only	
Postmarked date	Date received
Extension date	

Must be postmarked by March 15, 2022

Declaration of property cost, operations, and other related information as of January 1, 2022

Business name		Business email address or website address	
Street address			Is this a change of address? <input type="checkbox"/> Yes <input type="checkbox"/> No
City	State	ZIP code	

I authorize the exchange of confidential information for this return and any future returns via email. This form is effective on the date signed. Authorization terminates when the department receives written revocation notice.

Signature and title of owner, officer, or authorized agent _____ Title _____

Statement required

Oregon Revised Statutes (ORS) 308.524 requires that each company assessed by the Department of Revenue file an annual statement with the department on or before March 15. **Failure to file a complete statement** will subject the company to a late filing penalty (ORS 308.030). **This statement is subject to audit.**

Contact person for annual statement				
Name				Phone
Mailing address				Fax
City	State	ZIP code	Email	

Contact person and mailing address for tax statements				
Name				Phone
Mailing address				Fax
City	State	ZIP code	Email	

Taxpayer declaration

I declare under penalties of false swearing (ORS 305.815 and ORS 305.990) that this statement, including attached schedules, has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

Full legal name (if incorporated)	
Owner name (indicate whether individual, partnership, corporation, etc.)	
Signature of owner, officer, or authorized agent X	Date
Typed or printed name of officer or agent signing above	Title
Preparer name (if other than taxpayer)	Phone

Mail or email completed statement and schedules to:

Valuation Section
Property Tax Division
Oregon Department of Revenue
PO Box 14600
Salem OR 97309-5075

**Please read instructions:
Publication 150-302-115-1**

Email: utility@dor.oregon.gov

Schedule A—General information

Indicate the nature of your operations by checking one or more of the following boxes:

Airlines:

- Scheduled passenger operations
- Freight operations
- Other: _____

Gas:

- Pipeline
- Distribution
- Storage

Oil:

- Pipeline
- Distribution
- Storage

Water transportation:

- Large company
- Small company

Railroads:

- Class I
- Shortline
- Private car

Communications:

- | | % of business |
|--|----------------------|
| <input type="checkbox"/> Mobile radio | _____ |
| <input type="checkbox"/> Wireless | _____ |
| <input type="checkbox"/> Tower aggregators | _____ |
| <input type="checkbox"/> Local exchange | _____ |
| <input type="checkbox"/> Wire and cable | _____ |
| <input type="checkbox"/> CLEC | _____ |
| <input type="checkbox"/> ISP/IAP | _____ |
| <input type="checkbox"/> Cable television | _____ |
| <input type="checkbox"/> Satellite | _____ |

Electric generation:

- Generation transmission co-op
- Electric co-op
- Investor-owned
- Wind generation/solar/geothermal
- PUD

Schedule B—Allocation factors, system and Oregon

	Balance at close of year
System factors	
Single track mileage	
Car and locomotive unit-miles	
Revenue traffic units*	
Railway operating revenues	
Road and equipment property**	
Oregon factors	
Single track mileage	
Car and locomotive unit-miles	
Revenue traffic units*	
Railway operating revenues	
Road and equipment property**	
Oregon percentages	
Single track mileage	
Car and locomotive unit-miles	
Revenue traffic units*	
Railway operating revenues	
Road and equipment property**	

* Revenue traffic units is the total of revenue freight ton-miles and revenue passenger-miles.

** Road and equipment property is the grand total for system and Oregon as shown at line 43, page 4 of this report.

Schedule C – Rail transportation and rail freight equipment property

Isolated rail transportation properties*

Identify your company's rail properties located in Oregon tax codes

Facility	Oregon location	Tax code area	Cost	Cost less depreciation and amortization	For Revenue use only

Rail freight equipment leased to others*

Lessee	Series	Mechanical design	No. of units	Year built	Cost**	Cost less depreciation and amortization	Annual rental payments***
Totals							

Rail freight equipment leased from other*

Owner	Series	Mechanical design	No. of units	Year built	Cost**	Cost less depreciation and amortization	Annual rental payments***
Totals							

* If you need more room, enclose additional sheets. Please follow the format above.
 ** If cost data for any leased locomotive or freight car is other than original cost new, identify as "rebuilt cost, acquisition cost used, etc." according to the facts in each case. Also, be sure to exclude any equipment destroyed or permanently returned to owners before December 31.
 *** It's essential that terms of each lease are reported (lease date, lease period, and annual payment). Enclose a complete copy of any equipment leased that was initiated or renegotiated during the preceding year.

Schedule D— Road and equipment property

(Accounts 731 and 732)		System	Oregon
Line no.	Primary account	Balance at close of year**	Balance at close of year
1	(2) Land for transportation purposes		
2	(3) Grading		
3	(4) Other right-of-way expenditures		
4	(5) Tunnels and subways		
5	(6) Bridges, trestles, and culverts		
6	(7) Elevated structures		
7	(8) Ties		
8	(9) Rail and other track material		
9	(11) Ballast		
10	(13) Fences, snow sheds, and signs		
11	(16) Station and office buildings		
12	(17) Roadway buildings		
13	(18) Water stations		
14	(19) Fuel stations		
15	(20) Shops and engine houses		
16	(22) Storage warehouses		
17	(23) Wharves and docks		
18	(24) Coal and ore wharves		
19	(25) TOFC/COFC terminals		
20	(26) Communication systems		
21	(27) Signals and interlockers		
22	(29) Power plants		
23	(31) Power-transmission systems		
24	(35) Miscellaneous structures		
25	(37) Roadway machines		
26	(39) Public improvements— construction		
27	(44) Shop machinery		
28	(45) Power-plant machinery		
29	Other (specify and explain)		
30	Total expenditures for road		
31	(52) Locomotives*		
32	(53) Freight-train cars*		
33	(54) Passenger-train cars*		
34	(55) Highway revenue equipment		
35	(56) Floating equipment		
36	(57) Work equipment		
37	(58) Miscellaneous equipment		
38	(59) Computer systems and word processing equipment		
39	Total expenditures for equipment		
40	(76) Interest during constructions		
41	(80) Other elements of investment		
42	(90) Construction work in progress		
43	Grand total		

* Allocate system equipment investment to Oregon using current year traffic statistics as follows:

- (a) Locomotives—Apply the ratio of Oregon to System locomotive unit-miles.
- (b) Freight train cars—Apply the ratio of Oregon to System freight car miles.
- (c) Passenger train cars—Apply the ratio of Oregon to System passenger car miles.
- (d) All other equipment—Apply the ratio of Oregon to System revenue car miles.

** System amounts should agree with amounts in column "h" Account 1 through 77 and Account 90 in Schedule 330 of the respondent's R-1 report for the current year.

Schedule E – Joint facility rents

Joint facility rents income (properties in Oregon)

Location and description of joint facility	Participating carrier	Amount
Totals		

Joint facility rents paid (properties in Oregon)

Location and description of joint facility	Participating carrier	Amount
Totals		

Schedule F—Mileage

Mileage of main and branch lines in Oregon arranged alphabetically and segregated by counties (include trackage rights, equipment, etc.)

Main or branch lines*	Total mileage on each line	County**	Miles in each county

* Main lines first, listing main track miles by county, then yard and side track miles by county, followed by branches listed in the same manner and arranged alphabetically.

** Counties to be arranged alphabetically.

Enclose additional sheets if necessary.

Gross ton—Miles and mileage of main and branch lines in Oregon arranged alphabetically and segregated by counties (include trackage rights, equipment, etc.)

Main or branch lines*	Gross ton—miles***	Total mileage each line	County**	Miles in each county

* Main lines first, listing main track miles by county, then yard and side track miles by county, followed by branches listed in the same manner and arranged alphabetically.

** Counties to be arranged alphabetically.

*** Enter corresponding gross ton—miles for each main track entry.

Schedule G—Comparative statement by states of operating data

Report for the year ending December 31

	System	Oregon	State of	State of	State of	State of	State of
(1) Total miles road operated end of year							
(2) Average miles of road operated during year							
(3) Total mileage of all tracks operated end of year							
(4) Percent item 3 in each state							
(5) Freight train miles							
(6) Passenger train miles							
(7) All other train miles							
(8) Total transportation miles							
(9) Percent item 8 in each state							
(11) Car miles							
(12) Total locomotive unit—miles plus car miles							
(13) Percent item 12 in each state							
(14) Freight service—tons revenue freight							
(15) Freight service—tons nonrevenue freight							
(16) Freight service—tons miles revenue freight							
(17) Freight service—tons miles nonrevenue freight							
(18) Passenger service—passengers carried—revenue							
(19) Passenger service—passenger miles—revenue							
(20) Revenue traffic units—item 16 plus item 19							
(21) Percent item 20 in each state							
(22) Freight revenue							
(23) Passenger revenue							
(24) Passenger service train revenue							
(25) Operating revenue							
(26) Percent item 25 in each state							
(27) Operating revenue per mile of road operated							
Carload revenue freight statistics:							
(28) Tons originated on line							
(29) Tons terminated on line							
(30) Tons delivered to connecting carriers							
(31) Tons received from connecting carriers							
(32) Net revenue from railway operations							
(33) Percent item 32 in each state							
(34) Net revenue from railway operations per mile of road operated							
(35) State taxes accrued							
(36) Federal taxes accrued							
(37) Total taxes accrued							
(38) Percent item 37 in each state							

Schedule H—Railroad operating data by states

Report for the year ending December 31

	System	Oregon	State of	State of	State of
(1) Number of car-days* generated by all railroad cars on company's lines excluding cars of private car companies					
(2) Percent item 1 in each state					
(3) Average number systems cars owned per month					
(4) Average number system and foreign cars on-line per month					
(5) Total car-miles (foreign and company)					
(6) Total Oregon car-miles (foreign and company)					
(7) Total car-days (foreign and company)					

* A car-day is a 24-hour measure of the presence of each railroad freight car on your system lines and on your lines within each state.

Schedule I—Rented, leased, or chartered property* located in Oregon

Report for the year ending December 31

ORS 308.517(3)

Land or buildings that meet **all** of the following conditions shall be assessed in accordance with law by the assessor of the county in which such property is situated:

- (A) Situated outside of railroad rights-of-way or outside of railroad station ground reservations; and
- (B) Leased or rented by a lessor whose property is not subject to ORS 308.505 to 308.665 (Department of Revenue assessment), to a company whose property is subject to ORS 308.505 to 308.665 (Department of Revenue assessment); and
- (C) Used as or in connection with airport facilities, general offices, ticket offices, business offices, warehouses, service centers, relay stations, garages, central exchanges, moorage grounds, well pump houses, or substation sites.

Item	General description of property	Map and tax lot number or legal description of land if applicable**	Location of property	Use of property	Name of owner
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

⁽¹⁾ This schedule shall include all properties, real and personal, that are not owned but are leased, rented, chartered or otherwise held for or used in performing a business, service or sale of a commodity enumerated in ORS 308.515. The schedule shall not include items of property that are subject to local assessment in accordance with ORS 308.517(3).

⁽²⁾ Railroads shall not include property or trackage that is reported under joint facility or trackage rights nor shall they report property or tracks that are reflected in their basic mileage statements.

** Deed record, department order, or PCM may be referenced in lieu of total description.

County numbering formats for apportionment

County	County ID	Tax Code Area Format	County Reference Format
Baker	1	XXXX	XXXXXX
Benton	2	XXXX	XXXXXX
Clackamas	3	XXX-XXX	UXXXXXXXX
Clatsop	4	XXXX or XJXX	XXXXX
Columbia	5	XXXX	X or XX, or XXX
Coos	6	XXXX	VARIOUS
Crook	7	XX	XXXXX
Curry	8	X-X or XX-X	UXXXXX
Deschutes	9	XXXX	X or XX or XXX
Douglas	10	XXXXX	UXXXXX or UXXXXXXXX
Gilliam	11	XXXX	XXXXX
Grant	12	XXXX	XXXXXX
Harney	13	XXXX	XXXXX
Hood River	14	XXXX	XXXXXX
Jackson	15	XXXX	VARIOUS
Jefferson	16	XXXX	XXXXX or XXXXXX
Josephine	17	XX	UXXXXXXXX
Klamath	18	XX	XXXXX or XXXXXX
Lake	19	XXX or XXXX	XXXXX
Lane	20	XXXXX	XXXXXXXX
Lincoln	21	XXX	UXXXXXXXX
Linn	22	XXXXX	XXXXXX
Malheur	23	X or XX or XXX	XXXXXX
Marion	24	XXXX	UXXXXXXXX
Morrow	25	XXXX	XXXXX
Multnomah	26	XXX	UXXXXXXXX
Polk	27	XXXX	X or XX or XXX
Sherman	28	XX or XXX	XXXXX
Tillamook	29	XXXX	X or XX
Umatilla	30	XXXX	XX or XXX
Union	31	XXXX	U-XXX XXXXXX
Wallowa	32	X or XX or XXX or XXXX	XXXXXX
Wasco	33	X or XX or XXX or XXXX	XXXXX
Washington	34	XXX.XX	UXXXXXXXX
Wheeler	35	X or XX	XXXXX
Yamhill	36	X.X or X.XX or XX.X or XX.XX	XXXXXX