

2022 Form OR-ECR Annual Statement Electric Cooperatives Oregon Property Tax Report

For Revenue use only	
Postmarked date	Date received
Extension date	

Must be postmarked by March 1, 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) 308.810 requires that each company assessed by the Department of Revenue file an annual statement with the department on or before March 1. **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.)

Owner, officer, or authorized agent signature

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 150-302-129-1**

Email: utility@dor.oregon.gov

By the terms of ORS 308.515, we are required to make an annual assessment of any property having a situs in this state that is used or held for future use by any company in performing or maintaining an electric business or service, or in selling electricity, whether in domestic or interstate commerce or both, and whether mutually, or for hire, sale, or consumption by other persons. ORS 308.805 further provides:

“(1) Every association of persons, wholly mutual or cooperative in character, whether incorporated or unincorporated, the principal business of which is the construction, maintenance and operation of an electric transmission and distribution system for the benefit of the members of such association without intent to produce profit in money and which has no other principal business or purpose shall, in lieu of all other taxes on the transmission and distribution lines, pay a tax on all gross revenue derived from the use or operation of transmission and distribution lines (exclusive of revenues from the leasing of lines to governmental agencies) at the rates prescribed by ORS 308.807. The tax shall not apply to or be in lieu of ad valorem taxation on any property, real or personal, which is not part of the transmission and distribution lines of such association.

(3) As used in ORS 308.805 to 308.820: “Transmission and distribution lines” shall include all property that is energized or capable of being energized or intended to be energized, or that supports or is integrated with such property. This includes, but is not limited to, substation equipment, fixtures and framework, poles and fixtures thereon, conductors, transformers, services, meters, street lighting equipment, easements for rights of way, generating equipment, communication equipment, transmission lines leased to governmental agencies, construction tools, materials and supplies, office furniture and fixtures and office equipment. This shall not include such property as parcels of land, buildings and merchandise held for resale.

(b) “Wire mile” means a single conductor one mile long installed in a line, but not including service drops”

Each company subject to the law is required to file with us, on or before March 1 of each year, in such form and on such blanks as we may prescribe, a statement of certain facts specified in ORS 308.524 and 308.525.

Complete all schedules asked for or state reasons for any omission. Entries indicating deficits or “minus” amounts should be made in red or otherwise indicated by parenthesis, asterisk, etc. Where insufficient space is provided by the blank schedules, enclose additional sheets and cross reference to the schedule to which they apply.

The schedules in this report are based on the Uniform System of Accounts prescribed for Electric Borrowers of the Rural Electrification Administration. If the company’s accounts don’t conform to this system, complete the schedules in all cases where the account titles, or information requested, is adaptable to the company’s records. Where a schedule can’t be completed, substitute a similar schedule showing the indicated data.

Please attach to this report a copy of the last annual report of the board of directors or other officers to the members.

Make this annual report in duplicate and keep one copy in the files of the company for reference. Mail the other copy to us, flat (not folded or rolled).

It is required that the report be filed with us on or before March 1 of the current year. The tax payment required by ORS 308.807 must be made by July 1.

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

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

Is the association a nonprofit cooperative organization? Yes No

State whether Incorporated Unincorporated

Date of organization _____

Cities, towns or areas served _____

Date service was first furnished _____ Number of members as of end of year _____

Face value of membership certificate _____

Are the association's accounting records maintained in accordance with the uniform system of accounts prescribed for electric borrowers of the rural electrification administration? Yes No

Schedule B—General balance sheet

	Assets and other debits	Balance at beginning of year	Balance at end of year
	Utility plant:		
1	Total utility plant in service		
2	Construction work in progress		
3	Total utility plant (1+2)		
4	Less: accum. provision for depreciation and amortization		
5	Net utility plant (3-4)		
6	Nonutility property—net		
7	Investment in subsidiary companies		
8	Investments in associated organizations—patronage capital		
9	Investments in associated organizations—other—general fund		
10	Investments in associated organizations—other—nongeneral fund		
11	Investments in economic development projects		
12	Other investments		
13	Special funds		
14	Total other property and investments (6 thru 13)		
15	Cash—general		
16	Cash—construction funds—trustee		
17	Special deposits		
18	Temporary investments		
19	Notes receivable—net		
20	Accounts receivable—net sales of energy		
21	Accounts receivable—net other		
22	Materials and supplies—electric and other		
23	Prepayments		
24	Other current and accrued assets		
25	Total current and accrued assets (15 thru 24)		
26	Deferred debits		
27	Total assets and other debits (5+14+25+26)		
	Liabilities and other credits	Balance at beginning of year	Balance at end of year
	Equities and margins:		
28	Memberships		
29	Patronage capital		
30	Operating margins—prior years		
31	Operating margins—current year		
32	Non-operating margins		
33	Other margins and equities		
34	Total equities and margins (28 thru 33)		
35	Long-term debt CFC (net)		
	(Payments—unapplied (\$ _____))		
36	Long-term debt—other (net)		
	(payments—unapplied (\$ _____))		
37	Total long term debt (35+36)		
38	Obligations under capital leases—noncurrent		
39	Accumulated operating provisions—asset retirement obligations		
40	Total other noncurrent liabilities (38+39)		
41	Notes payable		
42	Accounts payable		
43	Consumer's deposits		
44	Current maturities long-term debt		
45	Current maturities long-term debt—economic development		
46	Current maturities capital leases		
47	Other current and accrued liabilities		
48	Total current and accrued liabilities (41 thru 47)		
49	Deferred credits		
50	Total liabilities and other credits (34+37+40+48+49)		

Note: Substitution of Form 7 or company-generated work papers is acceptable.

Schedule C – Net operating margin

Acct. no.	Items	Previous year	Current year
400	Operating revenues and patrons' capital		
	Operating expenses		
401	Operating expense		
402	Maintenance expense		
403	Depreciation expense		
404	Amortization of limited-term electric plant		
405	Amortization of other electric plant		
406	Amortization – plant acquisition adjustments		
407	Amortization of property losses		
408	Taxes		
	Total operating expenses		
	Operating margins		
412	Revenue from electric plant leased to others		
413	Expenses of electric plant leased to other		
414	Other utility operating income		
	Total utility operating margin		
	Income deductions		
425	Miscellaneous amortization		
426	Miscellaneous income deductions		
427	Interest on long-term debt		
428	Amortization of loan expense		
431	Other interest expense		
432	Interest charged to construction – credit		
	Total income deductions		
	Net operating margin		

Schedule D—Gross revenue tax computation

Account no.		Numbers of customers	KWH sold	Revenues per account	Revenue subject to tax
440	Residential sales				
441	Irrigation sales				
442	Commercial and industrial sales				
444	Public street and highway lighting				
445	Sales to public authorities				
447	Sales for resales				
	Total—accounts 440 through 447				
450	Forfeited discounts				
451	(Gross) miscellaneous service revenues				
	Expenses deducted from (gross) miscellaneous service revenues				
453	Sales of water and water power				
454	Rent from electric property				
456	Other electric revenues				
	Sales of materials and supplies				
	Add back loss included in Account 456				
	Deduct profit included in Account 456				
	Total operating revenues				
412	Revenue from electric plant leased to others				
	Deduct gross revenue derived from lines leased to government agencies				
	Deduct direct cost of power—A/C 500–514, 517–532, 535–545, 546–554, 555–557				
	Gross revenue subject to tax				
	Gross revenue tax at 4%				

The tax payment is due on or before July 1 of this year.

Schedule E—Land owned and used in operations as of the end of the year

Item no.	Account used	STC order or PCM number	Where situated		Map and tax lot number	Brief description of separate tracts of parcels of land	Cost per books at end of year
			County	Tax code area			

Please show the indicated data in detail for each parcel of land situated in Oregon. **Number the items consecutively to correspond with the related improvements listed on the next page.** If there is any change in the inventory of parcels of land owned, enclose a copy of the legal description of the parcel and indicate to whom it was conveyed or from whom purchased, the date of the deed, and, for acquisitions, the use for which the property was acquired.

Schedule G—Land owned but not used in operations as of the end of the year

Item no.	Account used	STC order or PCM number	Where situated		Map and tax lot number	Brief description of separate parcels	Cost per books
			County	Tax code area			

Please show the indicated data in detail for each parcel of land situated in Oregon which is owned but not used in operation. **Item numbers should correspond with the item numbers for the related improvements listed in the bottom schedule.** In the event there is any change in the inventory of parcels of land owned, enclose a copy of the legal description of the parcel and indicate to whom it was conveyed or from whom purchased, the date of the deed, and, for acquisitions, the use for which the property was acquired.

Schedule H—Buildings (structures and improvements) owned but not used in operation as of the end of the year

Item no.	Account used	Where situated		Map and tax lot number	Character of improvements	Cost per books	Depreciated costs
		County	Tax code area				

Schedule I—Cost and depreciation data

Use this form to provide additional cost and depreciation data for your properties.

	As of January 1			
	System		Oregon (if different)	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Utility plant				
Transmission plant:				
Land				
Buildings and structures				
All other plant in service				
Distribution plant:				
Land				
Buildings and structures				
All other plant in service				
All other plant:				
Land				
Buildings and structures				
All other plant in service				
Completed construction not classified				
Construction work in progress (account balance)				
Vehicles licensed by DMV				
Total utility plant (ties to B/S)				
Other plant				
Plant held for future use				
Advances included in CWIP account				
Fuel stock (acct. 151)				
Fuel stock expenses undistributed (acct. 152)				
Materials and supplies—electric (acct. 154)				
Materials and supplies—merchandise (acct. 155)				
Stores expense undistributed (acct. 163)				
Total other plant (ties to B/S)				

Schedule K – 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.

(3) Water transportation companies may omit watercraft if they are otherwise reported on pages 932-933.

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

Schedule L – Contributions in aid of construction

Under ORS 308.517, the Department of Revenue is required to include in the assessment of property all property used, or held for future use, whether acquired by contribution or otherwise. Please provide the following data as of December 31 of the year for which this report is being filed:

	Oregon	System
Prior years balance	\$ _____	\$ _____
Current years depositor's total	\$ _____	\$ _____
Total contributions in aid of construction (include nonrefundable customer advance for construction)	\$ _____	\$ _____

Accrued depreciation attributable to CIAC (if not known, it will be assumed to be equivalent on a percentage basis to that of other plant property reported)	\$ _____	\$ _____
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Are the figures, reported above, the net after adjustment for retirement or other disposition of CIAC? Yes No

If no, how much CIAC was retired or disposed of during the year which this report covers?	\$ _____	\$ _____
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Are CIAC amounts included in any of the investment of depreciation figures or in distribution of investment by situs shown elsewhere in this report? Yes No

If yes, in what accounts or schedules are they included? _____

Please provide an explanation of the method used to depreciate the CIAC assets. _____

Please provide an explanation of the method used to account for retirement or other disposition of CIAC assets. _____

Other explanatory notes or comments: _____

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