

2022 Form OR-NGC Annual Statement Natural Gas Companies 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 is (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
Name of preparer (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
Email: utility@dor.oregon.gov

**Please read instructions:
Publication 150-302-124-1**

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—Materials and supplies

Report for the year ending December 31

County	Tax code area	City or town/area	Merchandise for resale (cost)	Other materials and supplies (cost)	Totals
Total, State of Oregon					

Schedule C—Work in progress by county, city, and rural area

Report for the year ending December 31

County	Tax code area	City or town/area	Total ¹ (cost)
Total expansion CWIP			
Total replacement CWIP			
Total CWIP (ties to B/S)			

¹ List by rural areas in each county, if available.

² If more than \$5,000, describe briefly.

Schedule D—Expenditures for additions, betterments, construction of new properties, and total cost of properties for the year

Report for the year ending December 31

County	Prior year total cost to December 31	Expended during the year	Total cost to December 31
Production plant (power plant)			
Transmission plant			
Distribution plant (outside cities and towns)			
Distribution plant (inside cities and towns)			
General plant			
Total			
<hr/>			
County			
Production plant (power plant)			
Transmission plant			
Distribution plant (outside cities and towns)			
Distribution plant (inside cities and towns)			
General plant			
Total			
<hr/>			
County			
Production plant (power plant)			
Transmission plant			
Distribution plant (outside cities and towns)			
Distribution plant (inside cities and towns)			
General plant			
Total			

Schedule E—Summary, Oregon

Line no.		Acct. no.	Cost gas utility	Cost other utility	Total utility
1	Plant in service	101			
2	Property under lease				
3	Completed construction not classified	102			
4	Property held for future use	106			
5	Construction work in progress	107			
6	Acquisition adjustment	114			
7	Other utility plant	118			
8	Licensed vehicles				
9	Fuel stocks—coal and other	151-2			
10	Materials and supplies	154-63			
11	Inventories held for sale				
12	Contributions in aid of construction				
13	Less accumulated depreciation				
14	Accumulated depreciation—vehicles				
15	Accumulated depreciation—CIAC				
16	Accumulated amortization				
17	Total net property				
18					
19	Other deductions (list separately)				
20					
21					
22					
23					
24					
25	Total deductions				
26	Total operating property				
27					
28	Operating revenue				
29	Other revenue (list separately)				
30					
31					
32					
33					
34	Total revenue				
35					
36	Operating expenses				
37	Depreciation expense				
38	Taxes (on operating property)				
39	Other expenses (list separately)				
40					
41					
42					
43					
44	Total expenses				
45					
46	Net utility operating and merchandise income				

Schedule G—Continuous property (pipe)

Line no.	Description	County	Tax code area	Miles or feet of pipeline	Cost	Net book value
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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46						
47						
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49						
50						
51						
52						
53						
54						

Schedule H – 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 I—Contributions in aid of construction

Under ORS 308.517, we are 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 at year ending December 31:

	Oregon	System
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)	\$ _____	\$ _____
Are the figures, reported above, the net after adjustment for retirement or other disposition of CIAC?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
If no, how much CIAC was retired or disposed of during the year which this report covers?	\$ _____	\$ _____
Are CIAC amounts included in any of the investment of depreciation figures or in distribution of investment by situs shown elsewhere in this report?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

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