

2022 Form OR-PRR Annual Statement Private Railcar 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		Federal Employer ID	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 enclosed 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

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

**Please read instructions:
Publication 150-302-114-1**

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—Railcar fleet list

Report for the year ending December 31

Instructions

- If your company is new to Oregon this year, list all cars that were acquired new, used, or managed in all years before January 1 of the current year for which your company will be liable for property taxes.
- Report costs of improvements or betterments with the group of cars associated with the improvement or betterments.
- Report the fleet list in the format requested below.
- Send a complete fleet list.

Reporting marks	AAR mechanical designation	*Status	Car type	Year built	Year acquired	Car number series	Number of cars	Original cost new	Year of improvement	Cost of improvement
*Status— O=owned L=leased M=managed							Total	\$		\$

Schedule C—Number of cars operated (total fleet)

	System	Oregon
1. Total number of cars in fleet acquired new	1	
2. Total number of cars in fleet acquired used	2	
3. Average number of cars held in dead storage for the 12-month period (not including scrap)	3	
4. Cars held for scrap metal or being scrapped.....	4	()
5. Cars undergoing repairs (ORS 308.665, see Schedule F).....	5	()
6. Total number of cars operated. Sum of lines 1, 2, and 3	6	
7. Locations in Oregon where cars are held in storage _____		

Schedule D—Car mileage for the past two years

Name of railroad	Current year		Previous year	
	System	Oregon**	System	Oregon**
Burlington Northern Santa Fe				
Union Pacific				
Central Oregon and Pacific				
Portland and Western				
Willamette and Pacific				
Other:*				
Total Oregon mileage				
Total system mileage**				

* List other railroad mileage in Oregon.
 ** Indicate both loaded and empty mileage.

Schedule E—Railroad cars sold or salvaged

Report for the year ending December 31

Complete a separate sheet for each sale or purchase transaction.

1. Is this a sale or a purchase? _____
2. Name of buyer, or if a purchase, name of seller: _____
3. Effective date of sale: _____
4. Total sale price: _____
5. Cash to seller: _____ Debt term: _____ Interest rate: _____
6. Description of sold or purchased cars: _____

Serial numbers by age group and car type code	Reporting marks	AAR mechanical designation	Year built	Year acquired	Cost		Betterments		Number of cars	Condition of cars
					Acquisition cost	Historical cost when built (if known)	Year	Cost		

List any conditions which may have affected the sale.

1. Were cars leased by the purchaser prior to the sale? _____
2. Was the seller forced to sell? _____
3. Is there an agreement for the seller to provide service or betterments to cars after the sale? _____
4. What type of commodities are being transported in purchased/sold cars? _____
5. Other: _____

Schedule F—Exemption for cars undergoing repairs

Pursuant to paragraph (4) below, the following information must be provided before any such exemption may be granted:

1. Total car days—enter the sum of car days spent at repair yards in Oregon for cars undergoing repairs described in paragraph (2);
2. Total car-miles—enter the total car-miles generated in Oregon by cars being transported to or from a repair facility in Oregon for work described in paragraph (2). Such miles should be included in both total Oregon miles and system miles on Schedule G.

Car numbers	Status*	Reported marks	AAR mechanical designation	Car type	Year built	Car days	Car miles	Name of yard(s)
Total								

*Status— O=owned
L=leased
M=managed

ORS 308.665 Railroad car exemption. (1) During the period of time described in subsection (3) of this section, railroad cars owned by private car companies undergoing major work including remodeling, renovation, conversion or repairs shall be exempt from taxation.

(2) For purposes of this section, the term "major work" shall include all remodeling, renovation, conversion, reconversion or repairs to a railroad car in which the total labor expended for such work exceeds 10 man hours.

(3) The exemption described in subsection (1) of this section shall apply for the period of time in which the railroad cars are awaiting or undergoing major work or are awaiting transportation to or from or are being transported to or from a facility performing such major work.

(4) No exemption under subsection (1) of this section shall be allowed unless the department is furnished sufficient documentary information to prove that the claimant is entitled to the exemption.

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