

# 2022 Form OR-SME Annual Statement Small Electric Oregon Property Tax Report

For Revenue use only	
Postmarked date	Date received
Extension date	

**Must be postmarked by February 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) 308.524 requires that each company assessed by the Department of Revenue file an annual statement with the department on or before February 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.)	
Signature of owner, officer, or authorized agent <b>X</b>	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 150-302-123-1**

Email: [utility@dor.oregon.gov](mailto: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—General balance sheet

Line no.	Assets and other debits	Balance at beginning of year	Balance at end of year
	<b>Utility plant:</b>		
1	Electric plant in service		
2	County assessed road improvements		
3	Electric plant purchased or sold		
4	Electric plant leased		
5	Electric plant held for future use		
6	Completed construction not classified		
7	Construction work in progress		
8	Electric plant acquisition adjustments		
9	Asset retirement obligation		
10	Intangibles		
11	Other utility plant		
12	Total utility plant		
13	Less depreciation and amortization		
14	Net utility plant		
	<b>Other property and investments:</b>		
15	Nonutility property		
16	Depreciation on nonutility property—credit		
17	Investments in associated organizations		
18	Other investments		
19	Restricted funds		
20	Total other property and investments		
	<b>Current and accrued assets:</b>		
21	Cash—general		
22	Accounts receivable		
23	Provision for uncollectible receivables—credit		
24	Accounts receivable from associated companies		
25	Materials and supplies		
26	Inventory		
27	Prepayments		
28	Miscellaneous current and accrued assets		
29	Total current and accrued assets		
	<b>Deferred debits:</b>		
30	Clearing accounts		
31	Miscellaneous deferred debits		
32	Total deferred debits		
	<b>Total assets and other debits</b>		

## Schedule B – General balance sheet (continued)

Line no.	Liabilities and other credits	Balance at beginning of year	Balance at end of year
	<b>Equity:</b>		
1	Common stock		
2	Preferred stock		
3	Treasury stock		
4	Retained earnings		
5	Additional paid in capital		
6	Other credits		
7	Total equity		
	<b>Long-term debt:</b>		
8	Long-term debt (net of current portion)		
9	Total long-term debt		
	<b>Current and accrued liabilities:</b>		
10	Notes payable		
11	Accounts payable		
12	Consumers' deposits		
13	Interest accrued		
14	Patronage capital and patronage refunds payable		
15	Current portion of long-term debt		
16	Tax payable		
17	Miscellaneous current and accrued liabilities		
18	Total current and accrued liabilities		
	<b>Deferred credits:</b>		
19	Miscellaneous deferred credits		
20	Total deferred credits		
	<b>Reserves:</b>		
21	Miscellaneous operating reserves		
	<b>Contributions in aid of construction:</b>		
22	Contributions in aid of construction		
23	<b>Total liabilities and other credits</b>		

**Schedule C—Oregon adjustments**  
**Additions and deletions for Oregon assets only**  
 Report for the year ending December 31

Line no.	Assets	GAAP book cost*	Accumulated depreciation or amortization	Net book
1	<b>Additions</b> (not included on Schedule B)			
2	Operating lease (real property)			
3	Operating lease (personal property)			
4	Leasehold Improvements			
5	Other			
6	<b>Deductions</b> (included on Schedule B)			
7	Licensed vehicles			
8	Locally assessed property			
9	Other			
10	Leasehold improvements			

\*GAAP book cost is defined as historical or original cost.

## Schedule D—Income statement

Report for the year ending December 31

Line no.	Item (a)	Amount for year (b)	
		System	Oregon
	<b>Operating revenues</b>		
1	Energy sales revenues		
2	Renewable energy credit revenues		
3	Other revenue (carbon credits, curtailment revenue, etc.)		
4	<b>Total operating revenues</b>		
	<b>Operating expenses</b>		
5	Operating expenses		
6	Maintenance expenses		
7	Site lease expense		
8	Depreciation expense		
9	Amortization and depletion of utility plant		
10	Asset Retirement Obligation (ARO)		
11	Regulatory debits		
12	Less: regulatory credits		
13	Taxes other than income taxes		
14	Income taxes - federal		
15	Income taxes - other		
16	Provision of deferred income taxes		
17	Less: provision for deferred income taxes		
18	<b>Total utility operating expenses</b>		
19	<b>Net utility operating income</b>		
	<b>Nonoperating income and expenses</b>		
20	Miscellaneous income (Schedule E)		
21	Miscellaneous income charges (Schedule F)		
22	Interest expense		
23	<b>Net income</b>		

**Note:** Substitution of company-generated workpapers is acceptable.

### Schedule E—Miscellaneous income

Line no.	Source of income (a)	Total revenues (b)	Total expenses less taxes (c)	Total taxes (d)	Net misc. income (e)
1					
2					
3					
4					
5					
6	<b>Total</b> , (must agree with Income statement, line 20)				

### Schedule F—Miscellaneous income charges

1. Report below the nature and amount of miscellaneous income deductions for the year.  
 2. Minor items may be grouped by class, showing the number of such items.

Line no.	Item (a)	Amount for year (b)
1	Amortization of debt discount and expense	
2	Other:	
3		
4		
5		
6		
7		
8		
9	<b>Total</b> (must agree with Income statement, line 21)	

**Note:** Substitution of company-generated workpapers is acceptable.

## Schedule G—Production, revenue, and financing

Name plate capacity MW AC: \_\_\_\_\_

Name plate capacity MW DC: \_\_\_\_\_

Year through which plant is expected to produce: \_\_\_\_\_

Year	Net production sold (KWH)	Revenue* from energy sales	Capacity payments received	REC revenues	Other** revenues received	Total revenues
2018						\$
2019						\$
2020						\$
2021						\$
2022 (Est)						\$

\* Excluding capacity payments.

\*\* From sales of steam or other by-products of generating plant operation. **Include curtailment payments here.**

### Supplemental information:

Please supply all contracts and tariff agreements with current amendments—PPAs, maintenance contracts and schedules, inter-connection agreements, sales agreements, REC Revenue contracts, transmission service agreement, etc.

Please supply your audited GAAP balance sheet and income statement.

### Questions

1. Have there been any sales agreements, partial interest sales, stock sales, or any other types of sales of your facility? If so, please describe the transaction and include the sales agreement and any appraisals of any and all of the interests.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

2. Do you have a contract to sell Renewable Energy Credits (RECs)? If so, please supply the contract(s).

\_\_\_\_\_

3. Do you have any extension periods in any of your contracts? If so, note the contracts and extension periods. Have any of your contracts been amended? If so, please attach the latest amendment and note changes.

\_\_\_\_\_

4. Do you have a maintenance agreement with a separate party for the electrical generation plant? If so, who provides the maintenance service? Please provide the company name and contact information (email and phone number).

\_\_\_\_\_

5. List owners:

\_\_\_\_\_

6. What is the financing structure? Flip, sale lease back, inverted lease.

\_\_\_\_\_

\_\_\_\_\_

7. Provide financing details including all debt and equity component amounts. For example: managing member/partner, tax equity investor, and debt for total capital structure.

\_\_\_\_\_

\_\_\_\_\_



## Schedule G – Production, revenue, and financing (continued)

### Alternative energy system exemption

1. Is the plant a net metering facility as defined in ORS 757.300? .....  Yes  No  
(Net metering means the facility is equipped to measure the flow of electricity both to and from the facility.)
  
2. Is the facility intended to offset on-site electrical usage? .....  Yes  No  
If so, what percentage of generation is used for on-site purposes? \_\_\_\_\_ %  
Please explain  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### General Questions

1. What or when is, or was, your commercial operation date?  
\_\_\_\_\_
  
2. Provide total amount of investment tax credit and year of use.  
\_\_\_\_\_
  
3. Provide the MACRS basis and cost segregation by MACRS life schedule.  
\_\_\_\_\_
  
4. List and provide original cost of non-depreciable property.  
\_\_\_\_\_
  
5. List off-site improvements: access roads, transmission connection, non-energy project related assets, and their original cost and net book value.  
\_\_\_\_\_
  
6. Are there any county assessed on-site road improvements? .....  Yes  No  
If yes, please provide the original cost and accumulated depreciation.  
Original cost: \_\_\_\_\_ Accumulated depreciation: \_\_\_\_\_
  
7. List the leasehold improvements and provide original cost and net book value.  
\_\_\_\_\_
  
8. Document and provide land lease details including abatements and escalations in rent terms.  
\_\_\_\_\_
  
9. Document and provide on-peak and off-peak annual generation for the last 5 years.

	2017	2018	2019	2020	2021
On-Peak annual generation KWH					
Off-Peak annual Generation KWH					







## 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