Class One Railroad
General Instructions
Oregon Property Tax Report

When to file

File on or before **March 15, 2020. If this day falls on a Saturday, or on a Sunday or any legal holiday, the time specified shall be extended to include the next business day.**

Where to file

Email your completed annual statement to: utility@oregon.gov.

OR

Mail all schedules, reports, forms, and enclosures to:

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

Extension of time for filing statement

Oregon Revised Statutes (ORS) 308.535 allows us to extend the time for filing this statement if you show good cause. To receive an extension, send us a written request explaining your need for the extension. The extension request must be filed before the due date of your annual statement.

If you fail to make a statement or furnish the required information, the law also states "the department shall inform itself as best it may as to the matters necessary to be known in order to discharge its duties with respect to the property of the company."

Penalties for failure to file or false or fraudulent statement

Your statement is considered delinquent if it's not filed by March 15 or by the extended date, if we have allowed one. The penalty for a delinquent statement is $10 for each $1,000 (or fraction thereof) of assessed value placed on the assessment roll (ORS 308.030).

Willfully providing a false or fraudulent statement is perjury [ORS 308.990(4)] and "upon conviction, shall be punished as otherwise provided by law for such crime."

Additional information you must file

In addition to the schedules provided, **all companies** must file a copy of:

- The company's **complete** Annual Report filed with the Oregon Public Utility Commission or a federal regulatory body (if the company filed this annual report).
- The company's 10-K (and parent company's 10-K, if applicable) filed with the Securities and Exchange Commission.
- The annual report to stockholders (and parent company's annual report, if applicable), if not included in the 10-K.
- **For railroads**: A copy of each track mileage summary by tax code as of January 1 (ORS 308.645).
- **For all companies**: The cover letter sent with this packet may also request information in addition to the data required on the standard schedule forms. Read the letter carefully. The additional data requested is an **integral part of your total reporting requirement.** You must provide us with this additional information [ORS 308.525(16)].

How to complete these Oregon schedules

1. Complete all schedules in this packet.
2. If you need more space than is available on a schedule, enclose additional sheets. You may enclose additional schedules in other formats as long as you provide all requested information.

3. If a schedule doesn't apply to you, leave it blank and enclose a statement explaining why you don't need to complete the schedule.
4. Type or print your information on these schedules. If you print, use ink.
5. Put brackets (< >) around negative (deficit) amounts.
6. Keep a copy for your files.

Important reminders

- **Calendar year basis.** The Oregon report is for a full calendar year.
- **"The year"** means the year covered by the report.
- **"The close of the year"** means the close of business on December 31.
- **"The beginning of the year"** means the beginning of business on January 1.

Oregon law

ORS 308.515 requires us to make an annual assessment of designated utilities and companies. ORS 308.515(1) charges us to assess any property having situs in this state:

> **"...and that, except as provided in subsection (3) of this section, is used or held for future use by any company in performing or maintaining any of the following businesses or services or in selling any of the following commodities, whether in domestic or interstate commerce or in any combination of domestic and interstate commerce, and whether mutually or for hire, sale or consumption by other persons: Railroad transportation; Railroad switching and terminal; Electric rail transportation; Private railcar transportation; Air transportation; Water transportation upon inland water of the State of Oregon; Air or railway express; Communication; Heating; Gas; Electricity; Pipeline; Toll bridge; or Private railcars..."**

ORS 308.525 specifies what facts the companies should supply to us. ORS 308.525(16) also allows us to gather "any other facts or information the department requires in the form of return prescribed by it."

Substitute forms acceptable

We accept photocopies and replicas of this packet. If you need an additional packet, call (503) 945-8331 or download forms from **www.oregon.gov/dor/forms.**

Electronic filing

We send your annual statements in Microsoft Excel format. If your company is unable to accept electronic forms, contact us at (503) 945-8331.

If your company is unable to file the statement electronically or if you have questions regarding acceptable formats, contact the assigned appraiser using the phone number located on the attached cover letter.

We request that you file all annual statements electronically. Email your completed annual statement to utility@oregon.gov.

Important: Format your electronic data according to the format provided in the annual statement schedule. Label the schedules so we can readily identify which schedule you are submitting electronically. Electronic forms in Microsoft Excel format are located on **www.oregon.gov/dor/forms.**

If you submit the data using email, there is a possibility that it may not remain secure in transit. We maintain that all information is confidential on receipt and won't be released to third parties. During transit, however, information may be considered insecure and may be intercepted by third parties. Sign the authorization line on page 1 of your annual statement so we can send your confidential information via email.

OREGON DEPARTMENT OF REVENUE

For Revenue use only	
Postmarked date	Date received
	Extension date

Annual Statement

for Class One Railroad

Must be postmarked by March 15, 2020

Declaration of property cost, operations, and other related information as of

January 1, 2020

Business name		Business email address or website address
Street address		Is this a change of address? ☐ Yes ☐ 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) 308.520 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:

Please read instructions on previous sheet

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

Email: utility@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**
☐ Mobile radio	_____
☐ Wireless	_____
☐ Tower aggregators	_____
☐ Local exchange	_____
☐ Wire and cable	_____
☐ CLEC	_____
☐ ISP/IAP	_____
☐ Cable television	_____
☐ 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							

Enclose additional sheets if necessary

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.