



Public Utility Districts 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 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 include 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 electronically file all annual statements. 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 now 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.



Annual Statement

for Public Utility Districts

Must be postmarked by March 15, 2020

For Revenue use only	
Postmarked date	Date received
Extension date	

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? <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) 308.520 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	Date
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 on previous sheet

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—General balance sheet

Account no.	Assets and other debits	Balance at beginning of year	Balance at end of year
	Utility plant		
101	Electric plant in service		
102	Electric plant purchased or sold		
104	Electric plant leased		
105	Electric plant held for future use		
106	Completed construction not classified		
107	Construction work in progress		
114	Electric plant acquisition adjustments		
118	Other utility plant		
	Total utility plant		
	Less depreciation and amortization		
	Net utility plant		
	Other property and investments		
121	Nonutility property		
122	Depreciation on nonutility property—credit		
123	Investments in associated organizations		
124	Other investments		
125	Restricted funds		
	Total other property and investments		
	Current and accrued assets		
131	Cash—general		
134	Special deposits		
135	Working funds		
136	Temporary cash investments		
141	Notes receivable		
142	Consumer accounts receivable		
143	Other accounts receivable		
144	Provision for uncollectible receivables—credit		
145	Notes receivable from associated companies		
146	Accounts receivable from associated companies		
151	Fuel stock		
152	Fuel stock expenses undistributed		
154	Materials and supplies—electric		
155	Materials and supplies—merchandise		
163	Stores expense undistributed		
165	Prepayments		
171	Interest and dividends receivable		
172	Rents receivable		
174	Miscellaneous current and accrued assets		
	Total current and accrued assets		
	Deferred debits		
180	Retirement work in progress		
181	Unamortized loan expense		
182	Extraordinary property losses		
183	Preliminary survey and investigation charges		
184	Clearing accounts		
186	Miscellaneous deferred debits		
	Total deferred debits		
	Total assets and other debits		

Schedule B – General balance sheet (continued)

Account no.	Liabilities and other credits	Balance at beginning of year	Balance at end of year
	Equities and margins		
200	Memberships		
201	Patronage capital		
208	Donated capital		
211	Consumers' contributions for debt services		
215	Appropriated margins		
217	Retired capital credits—gains		
218	Capital gains and losses		
219	Other margins and equities		
	Total equities and margins		
	Long-term debt		
221	Bonds		
223	Advances from associated companies		
227	Advance payments unapplied debits		
228	Other long-term debt		
	Total long-term debt		
	Current and accrued liabilities		
231	Notes payable		
232	Accounts payable		
233	Notes payable to associated companies		
234	Accounts payable to associated companies		
235	Consumers' deposits		
236	Taxes accrued		
237	Interest accrued		
238	Patronage capital and patronage refunds payable		
239	Matured long-term debt		
240	Matured interest		
241	Tax collections payable		
242	Miscellaneous current and accrued liabilities		
	Total current and accrued liabilities		
	Deferred credits		
252	Consumer advances for construction		
253	Consumers' energy prepayments		
254	Other deferred credits		
	Miscellaneous deferred credits		
	Total deferred credits		
	Reserves		
265	Miscellaneous operating reserves		
	Contributions in aid of construction		
271	Contributions in aid of construction		
	Total liabilities and other credits		

Schedule C—Accumulated provisions for depreciation and amortization

Account no.	Account title	Balance at beginning of year	Balance at end of year
108	Depreciation of electric plant in service		
109	Depreciation of electric plant leased to others		
110	Depreciation of electric plant held for future use		
111	Amortization of electric plant in service		
112	Amortization of electric plant leased to others		
113	Amortization of electric plant held for future use		
115	Amortization of electric plant acquisition adjustments		
119	Depreciation and amortization of other utility plant		
	Total amortization and depreciation		

Schedule D—Net operating margin

Account 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 margin		
412	Revenue from electric plant leased to others		
413	Expenses of electric plant leased to others		
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 L— Oregon and county summary

Oregon	Prior year total cost to December 31	Depreciation reserve	Current year total cost to December 31	Depreciation reserve
Production plant (power plant)				
Transmission plant				
Distribution plant (outside cities and towns)				
Distribution plant (inside cities and towns)				
General plant				
Totals				
Construction work in progress (account balance)				
Advances included in CWIP account				
Transportation equipment (licensed by DMV)				
<hr/>				
County				
Production plant (power plant)				
Transmission plant				
Distribution plant (outside cities and towns)				
Distribution plant (inside cities and towns)				
General plant				
Totals				
Construction work in progress (account balance)				
Advances included in CWIP account				
Transportation equipment (licensed by DMV)				
<hr/>				
County				
Production plant (power plant)				
Transmission plant				
Distribution plant (outside cities and towns)				
Distribution plant (inside cities and towns)				
General plant				
Totals				
Construction work in progress (account balance)				
Advances included in CWIP account				
Transportation equipment (licensed by DMV)				

Schedule L—Oregon and county summary (continued)

County	Prior year total cost to December 31	Depreciation reserve	Current year total cost to December 31	Depreciation reserve
Production plant (power plant)				
Transmission plant				
Distribution plant (outside cities and towns)				
Distribution plant (inside cities and towns)				
General plant				
Totals				
Construction work in progress (account balance)				
Advances included in CWIP account				
Transportation equipment (DMV)				
County				
Production plant (power plant)				
Transmission plant				
Distribution plant (outside cities and towns)				
Distribution plant (inside cities and towns)				
General plant				
Totals				
Construction work in progress (account balance)				
Advances included in CWIP account				
Transportation equipment (licensed by DMV)				
County				
Production plant (power plant)				
Transmission plant				
Distribution plant (outside cities and towns)				
Distribution plant (inside cities and towns)				
General plant				
Totals				
Construction work in progress (account balance)				
Advances included in CWIP account				
Transportation equipment (licensed by DMV)				

Schedule N—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 as of December 31 of the year for which this report is being filed:

	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	

**Schedule O—Report of purchases of electrical energy
from small-scale electric generators**

Report for the year ending December 31

Name of owner/operator: _____

Address of owner/operator: _____

Telephone number of owner/operator: _____

Type of plant: _____

Location of plant: _____

Plant capacity—KW: _____

Net KWH purchased from plant: _____

Name of owner/operator: _____

Address of owner/operator: _____

Telephone number of owner/operator: _____

Type of plant: _____

Location of plant: _____

Plant capacity—KW: _____

Net KWH purchased from plant: _____

Name of owner/operator: _____

Address of owner/operator: _____

Telephone number of owner/operator: _____

Type of plant: _____

Location of plant: _____

Plant capacity—KW: _____

Net KWH purchased from plant: _____

Name of owner/operator: _____

Address of owner/operator: _____

Telephone number of owner/operator: _____

Type of plant: _____

Location of plant: _____

Plant capacity—KW: _____

Net KWH purchased from plant: _____

Name of owner/operator: _____

Address of owner/operator: _____

Telephone number of owner/operator: _____

Type of plant: _____

Location of plant: _____

Plant capacity—KW: _____

Net KWH purchased from plant: _____

Schedule P – 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.