



# Regulated Electric 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](mailto: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](http://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](mailto: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](http://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 Regulated Electric

### 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	
<b>X</b>	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

**Please read instructions on previous sheet**

Email: [utility@oregon.gov](mailto: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:**

- |  |       |
|--|-------|
| <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         | _____ |

**% of business**

**Electric generation:**

- Generation transmission co-op
- Electric co-op
- Investor-owned
- Wind generation/solar/geothermal
- PUD

## Schedule B – Company reporting schedule of rate base utility plant by state\*

Date of last approved rate case: \_\_\_\_\_

	Individual states	Book value PPE gross	Rate base	
			Gross	Net
i.e.:	Oregon			
	Washington			
	Idaho			
	Utah			
	Total			

\* This form may be substituted with the "Results of Operations Summary" filed with the Oregon Public Utility Commission.

## Schedule C—Electric plant in service, accounts 101, 102, 103, and 106

Report for the year ending December 31

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, electric plant in service (classified), this page and the next include Account 102, electric plant purchased or sold; Account 103, experimental electric plant unclassified; and Account 106, completed construction not classified—electric.
3. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
4. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary.
5. For Account 399, state the nature and use of plant included in this account and if substantial in amount.
6. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction.

Line no.	Account	Balance at end of year—system	Balance at end of year—Oregon
1	<b>1. Intangible plant:</b>		
2	Organization (301)		
3	Franchises and consents (302)		
4	Miscellaneous intangible plant (303)		
5	<b>Total</b> intangible plant (enter total of lines 2, 3, and 4)		
6	<b>2. Production plant:</b>		
7	<b>A. Steam production plant</b>		
8	Land and land rights (310)		
9	Structures and improvements (311)		
10	Boiler plant equipment (312)		
11	Engines and engine-driven generators (313)		
12	Turbogenerator units (314)		
13	Accessory electric equipment (315)		
14	Misc. power plant equipment (316)		
15	Steam plant ARO (317)		
16	<b>Total</b> steam production plant (enter total lines 8–15)		
17	<b>B. Nuclear production plant</b>		
18	Land and land rights (320)		
19	Structures and improvements (321)		
20	Reactor plant equipment		
21	Turbogenerator units (323)		
22	Accessory electric equipment (324)		
23	Misc. power plant equipment (322)		
24	Nuclear plant ARO (326)		
25	<b>Total</b> nuclear production plant (enter total of lines 18–24)		
26	<b>C. Hydraulic production plant</b>		
27	Land and land rights (330)		
28	Structures and improvement (331)		
29	Reservoirs, dams, and waterways (332)		
30	Water wheels, turbines, and generators (333)		
31	Accessory electric equipment (334)		
32	Misc. power plant equipment (335)		
33	Roads, railroads, and bridges (336)		
34	Hydro plant ARO (337)		
35	<b>Total</b> hydraulic production plant (enter total lines of 27–34)		

This page corresponds with FERC pages 204–207.

## Schedule C—Electric plant in service, accounts 101, 102, 103, and 106 (continued)

Report for the year ending December 31

Line no.	Account	Balance at end of year—system	Balance at end of year—Oregon
36	<b>D. Other production plant</b>		
37	Land and land rights (340)		
38	Structures and improvements (341)		
39	Fuel holders, products, and accessories (342)		
40	Prime movers (343)		
41	Generators (344)		
42	Accessory electric equipment (345)		
43	Misc. power plant equipment (346)		
44	Other production ARO (347)		
45	<b>Total</b> other production plant (enter total of lines 41–48)		
46	<b>Total</b> production plant (enter total of lines 16, 25, 35, and 49)		
47	<b>3. Transmission plant</b>		
48	Land and land rights (350)		
49	Structures and improvements (352)		
50	Station and equipment (353)		
51	Towers and fixtures (354)		
52	Poles and fixtures (355)		
53	Overhead conductors and devices (356)		
54	Underground conduit (357)		
55	Underground conductors and devices (358)		
56	Roads and trails (359)		
57	Transmission plant ARO (359.1)		
58	<b>Total</b> transmission plant (enter total of lines 52–61)		
59	<b>4. Distribution plant</b>		
60	Land and land rights (360)		
61	Structures and improvements (361)		
62	Station equipment (362)		
63	Storage battery equipment (363)		
64	Poles, towers, and fixtures (364)		
65	Overhead conductors and devices (365)		
66	Underground conduit (366)		
67	Underground conductors and devices (367)		
68	Line transformers (368)		
69	Services (369)		
70	Meters (370)		
71	Installations on customers' premises (371)		
72	Leased property on customer premises (372)		
73	Street lighting and signal system (373)		
74	Distribution ARO (374)		
75	<b>Total</b> distribution plant (enter total of lines 64–78)		
76	<b>5. General plant</b>		
77	Land and land rights (389)		
78	Structures and improvements (390)		
79	Office furniture and equipment (391)		
80	Transportation equipment (392)		
81	Stores' equipment (393)		
82	Tools, shop, and garage equipment (394)		
83	Laboratory equipment (395)		
84	Power-operated equipment (396)		
85	Communication equipment (397)		
86	Miscellaneous equipment (398)		
87	General plant ARO (399.1)		
88	<b>Subtotal</b> (enter total of lines 81–91)		
89	Other tangible property (399)		
90	<b>Total</b> general plant (enter total of lines 92 and 93)		
91			
92	<b>Total</b> (Accounts 101 and 106)		

This page corresponds with FERC pages 204–207.

## Schedule C—Electric plant in service, accounts 101, 102, 103, and 106 (continued)

Report for the year ending December 31

Line no.	Account	Balance at end of year—system	Balance at end of year—Oregon
93	<b>Total</b> (Accounts 101 and 106)		
94			
95	Electric plant purchase (102)		
96	(less) Electric plant sold (102)		
97	Experimental plant unclassified (103)		
98			
99	<b>Total electric plant in service</b>		
100			
101			
102			
103	<b>Other tangible property (399)</b>		
104	(detail of plant included in above total)		
105	Coal mine land and land rights (399.2)		
106	Coal mine structures and improvements (399.3)		
107	Coal mine equipment (399.4)		
108	Coal mine transportation equip. (399.5)		
109	Coal mine office and miscellaneous equipment (399.6)		
110	Coal mine development (399.7)		
111	Coal mine capital leases (399.8)		
112	Coal mine ARO (399.9)		
113			
114	<b>Total coal mine property</b>		
115			
116			
117			
118			
119	<b>Other utility property (118)</b>		
120	<b>Steam heating</b>		
121	<b>Intangible plant</b>		
122	Organization (118.1)		
123	Franchises and consents (118.2)		
124	<b>Total intangible plant</b>		
125	<b>Production plant</b>		
126	Land and land rights (118.3)		
127	Structures and improvements (118.31 and 118.931)		
128	Boiler plant and equipment (118.32)		
129	Miscellaneous plant and equipment (118.33 and 188.933)		
130	<b>Total production plant</b>		
131	<b>Distribution plant</b>		
132	Land and land rights (118.4)		
133	Structures and improvements (118.41)		
134	Mains and services (118.42)		
135	Meters and regulators (118.43)		
136	Miscellaneous distribution equipment (118.44)		
137	Miscellaneous equipment (118.58)		
138	<b>Total distribution plant</b>		
139	<b>Total steam plant (118)</b>		
140			
141	Total plant in service—electric and steam		
142			
143			
144			
145			
146			

This page corresponds with FERC pages 204–207.

## Schedule D—Summary of utility plant: Electric and gas utility companies

Report for the year ending December 31

Line no.	Description	Account or page #	System		Oregon	
			Current year	Prior year	Current year	Prior year
1	<b>Plant in service</b>					
2	Intangibles	301–303				
3	Production	310–346				
4	Transmission	350–359				
5	Distribution	360–373				
6	General plant	389–399				
7	<b>Total (lines 2–6)</b>	101				
8						
9	Property under capital leases	101.1				
10	Electric plant purchased or sold	102				
11	Completed construction not classified	106				
12	Experimental plant	103				
13	<b>Total (lines 7–12)</b>					
14	Leased to others	104				
15	Property held for future use	105				
16	Construction work in progress	107				
17	Acquisition adjustment	114				
18	Other utility plant (included in 101 above)	118				
19	<b>Total utility plant (lines 13–18)</b>	101–114				
20						
21	Accumulated depreciation	108 and 111				
22	Accumulated amortization	111				
23	Amortization of acquisition adjustment	115				
24						
25	<b>Total accum., deprec. and amortiz.</b>	108 and 111				
26						
27	<b>Net utility plant (lines 19–25)</b>	Page 200				
28						
29	Nuclear fuel	120.1–4				
30	Accumulated nuclear fuel amortization	120.5				
31	Net nuclear fuel					
32						
33	<b>Net utility plant (lines 27 and 31)</b>	Page 110				
34						
35	Fuel stocks—coal	151–152				
36	Fuel stocks—other	151–152				
37	Material and supplies	154				
38	Stores expense undistributed	163				
39	<b>Total M&amp;S plus fuel stocks</b>					
40						
41	Gas stored—current	164.1				
42	Other op. assets (attach details)					
43						
44	<b>Total property (lines 33, 39–42)</b>					
45						
46	Contribution in aid of construction:					
47	Credits to plant accounts					
48	Est. accumulated depreciation					
49	Net CIAC plant credit					
50						
51	<b>Total property plus CIAC (lines 44 and 49)</b>					

## Schedule D—Summary of utility plant: Electric and gas utility companies (continued)

Report for the year ending December 31

Line no.	Description	Account or page #	System		Oregon	
			Current year	Prior year	Current year	Prior year
52	<b>Exempt or deductible property</b>					
53	Other exempt property (HCLD) .....					
	<i>Describe:</i> _____					
54	Other M&S	156				
55	Nuclear materials held for sale	157				
56	Gas stored—current	164.1				
57	Gas stored—non-current	117				
58						
59	<b>Intangibles (in service and CWIP)</b>					
60	(net amortization)					
61						
62	Licensed vehicles—cost					
63	Accrued deprec. and amortiz.—licensed vehicles					
64	<b>Net licensed vehicles</b>					
65						
66						
67						
68						
69						
70						
71						
72	<b>Net plant locally accessed</b>	101 and 101.1				
73	<b>Net PHFU locally accessed</b>	105 (360.1)				
74	<b>Net leasehold improv. locally accessed</b>	390.1 and 390.2				
75						
76	Sales tax personal property plant					
77	Sales tax personal property CWIP					
78						
79						
80						
81						
82						
83						
84						
85						
86						
87	<b>Pollution control exempt property</b>					
88	Accumulated depreciation—pollution control					
89	Net pollution control exempt					
90	<b>Fire equipment exempt</b>					
91	Accumulated depreciation—fire equipment					
92	Net fire equipment exempt					
93						
94						
95						
96	<b>Operating/allocation statistics:</b>					
97	Total generating capacity (KW)					
98	Total production (MSH)					
99	Total MWH sold	440-445				
100						
101	This is a standard form for all states. The appraiser will select the data appropriate for their state.					



## Schedule E—Income statement: Electric and gas utility companies (continued)

Corresponds with Federal Energy Regulatory Commission (FERC)

Report for the year ending December 31

Line no.	Description	Account or page #	System		State	
			Current year	Prior year	Current year	Prior year
34	<b>Other income deductions</b>					
35	Loss on disposition of property—dr.	421.2				
36	Miscellaneous amortization	425				
37	Miscellaneous income deductions	426.1–426.5				
38	<b>Total other income deductions</b> (lines 35-37)					
39						
40						
41	<b>Taxes applic. to other inc. and deductions</b>					
42	Taxes other than income taxes	408.2				
43	Income taxes—federal	409.2				
44	Income taxes—other	409.2				
45	Provision for deferred inc. taxes	410.2				
46	(less) Provision for def. inc. taxes—cr.	411.2				
47	Investment tax credit adj.—net	415.2				
48	(less) investment tax credits	420				
49	<b>Total taxes on other inc. and deductions</b> (lines 42-48)					
50						
51	<b>Net other income and deductions</b> (lines 33, 38, and 49)					
52						
53						
54	<b>Interest charges</b>					
55	Interest on long-term debt	427				
56	Amort. of debt disc. and expense	428				
57	Amort. of loss on reacquired debt	428.1				
58	(less) Amort. of premium on debt—credit	429				
59	(less) Amort. of gain on reacquired dr—cr	429.1				
60	Interest on debt to assoc. companies	430				
61	Other interest expense	431				
62	(less) Allowance for borrowed funds					
63	Used during construction—cr.	432				
64	<b>Net interest charges</b> (lines 55-63)					
65						
66	<b>Income before extraordinary items</b> (lines 51 and 64)					
67						
68						
69	<b>Extraordinary items</b>					
70	Extraordinary income	434				
71	(less) Extraordinary deductions	435				
72	Net extraordinary items (line 70 less line 71)					
73						
74	Income taxes—federal and other	409.3				
75	<b>Extraordinary items after taxes</b> (line 72 less line 74)					
76						
77						
78	<b>Net income</b> (lines 66 and 75)					

## Schedule F—Construction work in progress (system)

Report for the year ending December 31

	County	TCA	Cost
Total expansion CWIP			
Total replacement CWIP			
<b>Total CWIP (ties to B/S)</b>			
<sup>1</sup> List by rural areas in each county, if available. <sup>2</sup> If more than \$5,000, describe briefly.			









# Schedule K – 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 to 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, 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**	PCM no.	Location of property	Use of property	Name of owner
<b>Locally assessed property</b>						
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Centrally assessed property</b>						
11						
12						
13						
14						
15						
16						
17						
18						

\*(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 L – Contributions in aid of construction

ORS 308.517 requires the Department of Revenue to include in the assessment of property all property used, or held for future use, whether acquired by contribution or otherwise. 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 next 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	

If yes, in what accounts or schedules are they included? \_\_\_\_\_

Please provide an explanation of the method used to depreciate the CIAC assets. \_\_\_\_\_

Please provide an explanation of the method used to account for retirement or other disposition of CIAC assets. \_\_\_\_\_

Other explanatory notes or comments: \_\_\_\_\_