



Small Electric General Instructions Oregon Property Tax Report

When to file

File on or before **February 1, 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 February 1 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 encourage you to submit data in an electronic format to save time and reduce errors, especially companies with complex tables and those with a large asset inventory or with property located in many tax code areas throughout the state.

You may file electronic schedules in place of hard copy schedules. If you file electronically, sign the authorization for exchange of confidential information at the bottom of page 1 of your annual statement.

If you use an electronic schedule, the format must be compatible with Microsoft Office and Windows (such as Excel spreadsheets, Access data, or Word documents).

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. If you have questions regarding acceptable formats, contact the assigned appraiser at the phone number located on the attached cover letter.

Electronic forms in Microsoft Excel format are located at www.oregon.gov/dor/forms.

The data may be sent on CD-ROM along with the form or may be attached via an email message to the address below the appraiser’s name provided on the cover letter. If you submit the data using email, there is a possibility it won’t 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 Small Electric

Must be postmarked by February 1, 2020

Declaration of property cost, operations, and other related information as of
January 1, 2020

For Revenue use only	
Postmarked date	Date received
	Extension date

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 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 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:

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

- | | |
|--|-------|
| <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
	Utility plant:		
1	Electric plant in service		
2	Electric plant purchased or sold		
3	Electric plant leased		
4	Electric plant held for future use		
5	Completed construction not classified		
6	Construction work in progress		
7	Electric plant acquisition adjustments		
8	Asset retirement obligation		
9	Intangibles		
10	Other utility plant		
11	Total utility plant		
12	Less depreciation and amortization		
13	Net utility plant		
	Other property and investments:		
14	Nonutility property		
15	Depreciation on nonutility property—credit		
16	Investments in associated organizations		
17	Other investments		
18	Restricted funds		
19	Total other property and investments		
	Current and accrued assets:		
20	Cash—general		
21	Accounts receivable		
22	Provision for uncollectible receivables—credit		
23	Accounts receivable from associated companies		
24	Materials and supplies		
25	Inventory		
26	Prepayments		
27	Miscellaneous current and accrued assets		
28	Total current and accrued assets		
	Deferred debits:		
29	Clearing accounts		
30	Miscellaneous deferred debits		
31	Total deferred debits		
	Total assets and other debits		

Schedule B – General balance sheet (continued)

Line no.	Liabilities and other credits	Balance at beginning of year	Balance at end of year
	Equity:		
1	Common stock		
2	Preferred stock		
3	Treasury stock		
4	Retained earnings		
5	Additional paid in capital		
6	Other credits		
7	Total equity		
	Long-term debt:		
8	Long-term debt (net of current portion)		
9	Total long-term debt		
	Current and accrued liabilities:		
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		
	Deferred credits:		
19	Miscellaneous deferred credits		
20	Total deferred credits		
	Reserves:		
21	Miscellaneous operating reserves		
	Contributions in aid of construction:		
22	Contributions in aid of construction		
23	Total liabilities and other credits		

Schedule C—Income statement
Report for the year ending December 31

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

Schedule D—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
2016						\$
2017						\$
2018						\$
2019						\$
2020 (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, 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.

3. Are you receiving the Solar Development Incentive (SDI) from Business Oregon? If so, please supply the contract.

4. 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.

5. 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).

6. List owners:

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

8. 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 D—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

3. What or when is, or was, your commercial operation date?

4. Provide total amount of investment tax credit and year of use.

5. Provide the MACRS basis and cost segregation by MACRS life schedule.

6. List and provide original cost of non-depreciable property.

7. List off-site improvements: access roads, transmission connection, non-energy project related assets, and their original cost and net book value.

8. List the leasehold improvements and provide original cost and net book value.

9. Document and provide land lease details including abatements and escalations in rent terms.

County reference numbers

County	County ID
Baker	1
Benton	2
Clackamas	3
Clatsop	4
Columbia	5
Coos	6
Crook	7
Curry	8
Deschutes	9
Douglas	10
Gilliam	11
Grant	12
Harney	13
Hood River	14
Jackson	15
Jefferson	16
Josephine	17
Klamath	18
Lake	19
Lane	20
Lincoln	21
Linn	22
Malheur	23
Marion	24
Morrow	25
Multnomah	26
Polk	27
Sherman	28
Tillamook	29
Umatilla	30
Union	31
Wallowa	32
Wasco	33
Washington	34
Wheeler	35
Yamhill	36