



# Small Electric General Instructions Oregon Property Tax Report

## When to file

File on or before **February 1, 2021**. 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 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](http://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](http://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, 2021**

Declaration of property cost, operations, and other related information as of  
January 1, 2021

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) 308.524 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 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:**

**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](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:**

**% 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—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, solar development incentive, etc.)		
	<b>Operating expenses</b>		
4	Operation expenses		
5	Maintenance expenses		
6	Site lease expense		
7	Depreciation expense		
8	Amortization and depletion of utility plant		
9	Asset Retirement Obligation (ARO) accretion		
10	Regulatory debits		
11	Less: regulatory credits		
12	Taxes other than income taxes		
13	Income taxes - federal		
14	Income taxes - other		
15	Provision of deferred income taxes		
16	Less: provision for deferred income taxes		
17	<b>Total utility operating expenses</b>		
18	<b>Net utility operating income</b>		
	<b>Non-operating income and expenses</b>		
19	Miscellaneous income		
20	Miscellaneous income charges		
21	Interest expense		
22	<b>Net income</b>		

## 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
2017						\$
2018						\$
2019						\$
2020						\$
2021 (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.

\_\_\_\_\_  
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**Schedule D— Production, revenue, and financing (continued)**

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**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. 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: \_\_\_\_\_

9. List the leasehold improvements and provide original cost and net book value.  
\_\_\_\_\_

10. Document and provide land lease details including abatements and escalations in rent terms.  
\_\_\_\_\_

**Schedule E—Special credits**

	Date received	Amount
1. Section 1603 payments in lieu of tax credits .....	_____	\$ _____
2. Other federal grant credits .....	_____	\$ _____
3. Will you receive the Renewable Energy Production Tax Credit? _____		
4. Investment tax credit (date used, amount).....	_____	\$ _____

**Schedule F—Property tax agreements**

1. List term of any Strategic Investment Program agreements.

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2. Provide fee in lieu of tax (FILOT) documents.

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3. List term of any Rural Renewable Energy (RRED) Zone agreements. Please supply the agreement (if applicable).

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## Schedule G—Materials and supplies

Material and supplies as of January 1 (includes fuel, spare parts, office supplies, maintenance supplies, etc.).

## Schedule H—Company apportionment information

**As part of your filing requirement, you MUST file this schedule electronically in a standard spreadsheet format as described in the general instructions of this annual statement.**

Property ID*	TCA ID	County ID**	Tax code area	TCA old	County reference	PCM	TCA Description/Situs	Lat. long	Cost

\* Please include all CWIP items, M&S, and purchase price adjustments. Reasonable efforts should be made to place in appropriate tax codes. Identify property type and amounts at the end of the listing.  
 \*\* The following page contains a list of Oregon Counties, along with their individual County ID's.

## County reference numbers

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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