



Small Water Transportation 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.

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 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 Small Water Transportation

Must be postmarked by February 1, 2021

For Revenue use only	
Postmarked date	Date received
Extension date	

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

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 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

Company information

Report for the year ending December 31

1. Location of operations (include ports and waterways traveled): _____

2. If organization underwent consolidation or merger during the year, list merged companies and describe the legal basis for change: _____

3. If organization underwent reorganization during the year, supply original company name and reasons for reorganization: _____

Schedule B—Property and equipment

Report for the year ending December 31

Property class	Reference*	System				
		Original cost	Additions/ retirements	Ending cost	Depreciation	Net book value
Floating equipment:						
Towboats	Schedule C					
Barges	Schedule D					
Other	Schedule E					
Terminal property and equipment:						
Buildings	Schedule G					
Building improvements	Schedule G					
Computers	Schedule G					
Docks	Schedule G					
Furniture and equipment	Schedule G					
Machinery	Schedule G					
Vehicles	Schedule G					
Other	Schedule G					
Materials and supplies	Schedule G					
Land:						
Land and land improvements	Schedule H					
Construction work in progress:	Schedule I					
Leased non-floating property:						
Leased non-floating property	Schedule J					
Total owned and leased property						

* Categories must match their respective schedules.

Schedule D – Floating equipment (barges)

Report for the year ending December 31

Name of vessel	Owned or leased	Hull material	Additions*	Year acquired	USCG Registry				Original cost
					Year hull built	Reg. length	Reg. beam	Depth	
Total original cost of barges and additions									

* Please sort all additions by vessel and by year acquired from oldest to newest.

Add additional pages if necessary.

Schedule E—Floating equipment (other)

Report for the year ending December 31

Name of vessel	Owned or leased	Hull material	Additions*	Year aquired	USCG Registry				Original cost
					Year hull built	Reg. length	Reg. beam	Depth	
Total original cost of barges and additions									

* Please sort all additions by vessel and by year acquired from oldest to newest.
Add additional pages if necessary.

Schedule F—Floating equipment (location)

Report for the year ending December 31

List all leased or owned floating equipment. Describe location, type of service, and percent of service by location.

Vessel	Percent of service*				Ship assist operations***	Notes
	Columbia/Snake/Willamette	Ocean	Puget Sound	Other**		

*Percentage Of service must equal 100%.

** If you used the other category, please indicate where that would be in the notes column.

*** Report the percentage of each vessels time spent performing ship assist operations during it's total yearly service.

Add additional pages if necessary.

Schedule G – Terminal property and equipment

Report for the year ending December 31

State	County	Location	Tax code area	Category	Total investment to date	Total accrued depreciation	Net book value
				Buildings			
				Building improvements			
				Computers			
				Docks			
				Furniture and equipment			
				Machinery			
				Vehicles			
				Other			
				Materials and supplies			
				Buildings			
				Building improvements			
				Computers			
				Docks			
				Furniture and equipment			
				Machinery			
				Vehicles			
				Other			
				Materials and supplies			
				Buildings			
				Building improvements			
				Computers			
				Docks			
				Furniture and equipment			
				Machinery			
				Vehicles			
				Other			
				Materials and supplies			

Each section is meant for one situs location with the same tax code area (TCA).

Add additional pages or categories if necessary.

Schedule H—Land and land improvements

Report for the year ending December 31

Land: (Land, and land improvements)

State	County	Location	Tax code area	Description"	Year of acquisition	Booked costs	Booked depreciation	Net book value
Total land and land improvements								

* List total land improvements for each year, directly under the specific land account.
 Add additional pages if necessary.

Schedule J—Leased property (nonfloating)

Report for the year ending December 31

List all non-floating property rented, leased, chartered, or otherwise used including land, buildings and equipment.

Lessor	Operating or capital lease	Description of property	Nature and location of use	Year Acquired	Original cost	Accrued depreciation	Date lease began	Term of lease	Periodic payment	Interest rate
Total leased non-floating property										

Add additional pages if necessary.

Schedule K—Changes in floating equipment

Report for the year ending December 31

Vessel purchases and leases

Provide detail on new or used vessels acquired through purchase, lease, or charter during the reporting period.

Vessel name, type, condition, prior owner	Year built	Year acquired	Actual cost	Lease terms	Periodic payment	Interest rate

Vessel retirements and sales

Provide detail on vessel sales or retirements during the reporting period.

Vessel name, type, condition, prior owner	Year built	Year acquired	Original cost	Net book value	Salvage or sale price	Gain/loss on sale

Add additional pages if necessary.

Schedule L—Tonnage movement by states

Report for the year ending December 31

*If passenger service only, please substitute number of trips per location and trip miles for "Revenue tons carried" and "Revenue ton miles."

Line no.	Origin				Destination				Revenue tons carried*	Miles				Revenue ton miles*
	State	County	Locale	Tax code area	State	County	Locale	Tax code area		Oregon	Common	Washington	Idaho	
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
16														
17														
18														
19														
20														
21														
22														
23														
24														
25														
26														
27														
28														

Schedule M—Allocation information

Report for the year ending December 31

Services—Within the State of Oregon			
Give the ports plied between or touched in regular runs and show the frequency of service on such runs, divided between outbound (from home port or principal terminus) and inbound. "Outbound" as applied to river service, means downstream traffic. "Inbound" refers to upstream traffic.			
Line no.	Ports plied between or touched	Frequency of service	
		Outbound	Inbound
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

Ocean-going vessel allocation					
For ocean-going excursion ships, please supply the following information for each vessel employed in Oregon service.					
Line no.	Vessel	Miles		Days	
		Total miles traveled worldwide	Total miles traveled in Columbia/Snake/Willamette River system	Total days performing ocean operations	Total days in service in Columbia/Snake/Willamette River system
1					
2					
3					
4					
5					
6	Total				

**Schedule N—Supplemental statement declaration of
floating equipment work in progress**

Report for the year ending December 31

Vessels and floating equipment in original construction, or undergoing repairs or renovations in excess of 10 percent of value, will be exempt from assessment if such construction or repairs are in process as of January 1 [ORS 308.256 (4)(a), revised 1999].

Name of vessel	Nature of work	Location of work	Estimated cost of work	Beginning date	Estimated date of completion

Add additional pages if necessary.