



Public Utility Districts General Instructions Oregon Property Tax Report

When to file

File on or before **March 15, 2010**.

Where to file

Mail all schedules, reports, forms, and attachments to:

Valuation Section
Property Tax Division
Oregon Department of Revenue
PO Box 14600
Salem OR 97309-5075

Extension of time for filing statement

The department is allowed by law [Oregon Revised Statute (ORS) 308.535] to extend the time for filing this statement for 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 a company fails to make a statement or furnish the required information, the law also allows the department to “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 is not filed by March 15 or by the extended date allowed by the department. The penalty for a delinquent statement is \$10 for each \$1,000 (or fraction thereof) of assessed value placed on the assessment roll of the department (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 and/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 what’s available on a schedule, attach additional sheets. You may attach additional schedules which use other formats, as long as you provide all information that we’ve requested.
3. If a schedule doesn’t apply to you, leave it blank. Then attach a statement telling us why you don’t need to complete the schedule.
4. Type or print your information on these schedules. If you print, please 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

Oregon law (ORS 308.515) requires the department to make an annual assessment of designated utilities and companies. ORS 308.515(1) charges the department 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 the department. ORS 308.525(16) also allows the department to gather “Any other facts or information the department requires in the form of return prescribed by it.”

Substitute forms acceptable

The Department of Revenue will accept photocopies and replicas of this packet. If you need an additional packet, please call 503-945-8283, or download forms from our website, www.oregon.gov/DOR.

Electronic filing

Companies with complex tables, especially those with a large asset inventory or those with property located in many tax code areas throughout the state, are encouraged to submit data in an electronic format to save time and reduce errors.

Electronic schedules may be filed in place of hardcopy schedules. If you choose to file electronically, please sign the authorization for exchange of confidential information at the bottom of page 1 of your annual statement.

You may report your schedules in an electronic format that is compatible with Microsoft Office in Windows format (i.e., Excel spreadsheets, Access data, and Word documents).

Important: Please format your electronic data according to the format of the paper schedule or table and include all the information fields located in the annual statement schedules. Label the schedule so the department can readily identify which schedule you are submitting electronically. If you have questions regarding acceptable formats, please contact the assigned appraiser using the telephone number located on the attached cover letter.

Electronic forms in Microsoft Excel format are now located on our agency website at: www.oregon.gov/DOR/PTD/utilityform.shtml.

The data may be sent on CD-ROM along with the form or may be attached via an e-mail message to the address below the appraiser’s name provided on the cover letter. *If you submit the data using e-mail, there is a possibility that it may not remain secure in transit.* The Department of Revenue maintains that all information, on receipt, is confidential and shall not be released to third parties. During the course of transit, information may be considered insecure and may be intercepted by third parties.



ANNUAL STATEMENT

for Public Utility Districts
Must be postmarked by March 15, 2010

Declaration of property cost, operations, and other related information as of
January 1, 2010

Department of Revenue use only	
Postmarked date	Date received
	Extension date

Business name		Business e-mail address or website address	
Street address			Is this a change of address? <input type="checkbox"/> Yes <input type="checkbox"/> No
City	State	ZIP code	

Statement required

Oregon law (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			Telephone number
Mailing address			Fax number
City	State	ZIP code	E-mail address

Contact person and mailing address for tax statements		
Name		Telephone number
Mailing address		E-mail address
City	State	ZIP code

Taxpayer declaration

I declare under penalties of false swearing [ORS 305.990(4)] 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 where 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)	Telephone Number

I authorize the exchange of confidential information for this return, via e-mail.
Signature and title of owner, officer, or authorized agent _____ Title _____

Mail completed statement and schedules to: Valuation Section
Property Tax Division
Oregon Department of Revenue
PO Box 14600
Salem OR 97309-5075

Be sure to read the instructions on the previous sheet

Schedule A—General Information

Instructions

1. Give the exact name by which the company was known in law at the close of the year.
2. If any change was made in the name of the company during the year, state all such changes and the dates on which they were made.
3. Give the location, including street and number, of the main business office of the company at the close of the year.
4. Give the names and office addresses of the general officers of the company at the close of the year. If there are receivers who are recognized as in the controlling management of the company, give their names, titles, and office locations.
5. Give the name and post office address of the chief officer or managing agent or attorney in fact in Oregon.
6. This information is being requested per ORS 308.525.

Name of company			Business identification number (BIN)	
Previous name of company during the year		Effective dates of previous name Thru		
State or country where company is organized	Nature of business	State	ZIP code	Area code and telephone number ()
Address of principal office (street and number)	City	State	ZIP code	Area code and telephone number ()

Title of general office	Name of officer:	Post office address:
President		
Secretary		
Auditor		
Superintendent		
General manager		

Name of the chief officer or managing agent or attorney in fact in Oregon				
Address (street and number)	City	State	ZIP code	Area code and telephone number ()

Indicate the nature of your operations by checking one or more of the following boxes:

Airlines:

- Scheduled passenger operations
- Freight operations
- Express operations
- Other: _____

Pipelines:

- Gas
- Oil

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"/> Cable telephone | _____ |
| <input type="checkbox"/> Data transmission | _____ |
| <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
- PUD

General Information

Full name of reporting association _____

Address of principal office _____

Telephone number _____ Date of organization _____

Location of plant _____

Cities or towns and area served _____

Date service was first furnished _____ Number of customers as of end of year _____

The association's accounting records are maintained in accordance with the Uniform System of Accounts prescribed for:

Electric Borrowers of the Rural Electrification Administration

Federal Energy Regulatory Commission

Neither

Comparative General Balance Sheet

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		

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		
	Totals per balance sheet		

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		

**Annual Report to the Oregon Department of Revenue
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 (exclusive of plant licensed by Secretary of State)				
Totals				
Construction work in progress (account balance)				
Advances included in CWIP account				
Vehicles licensed by DMV				
County				
Production plant (power plant)				
Transmission plant				
Distribution plant (outside cities and towns)				
Distribution plant (inside cities and towns)				
General plant (exclusive of plant licensed by Secretary of State)				
Totals				
Construction work in progress (account balance)				
Advances included in CWIP account				
Vehicles licensed by DMV				
County				
Production plant (power plant)				
Transmission plant				
Distribution plant (outside cities and towns)				
Distribution plant (inside cities and towns)				
General plant (exclusive of plant licensed by Secretary of State)				
Totals				
Construction work in progress (account balance)				
Advances included in CWIP account				
Vehicles licensed by DMV				

**Annual Report to the Oregon Department of Revenue
Oregon and County Summary**

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 (exclusive of plant licensed by Secretary of State)				
Totals				
Construction work in progress (account balance)				
Advances included in CWIP account				
Vehicles licensed by DMV				
County				
Production plant (power plant)				
Transmission plant				
Distribution plant (outside cities and towns)				
Distribution plant (inside cities and towns)				
General plant (exclusive of plant licensed by Secretary of State)				
Totals				
Construction work in progress (account balance)				
Advances included in CWIP account				
Vehicles licensed by DMV				
County				
Production plant (power plant)				
Transmission plant				
Distribution plant (outside cities and towns)				
Distribution plant (inside cities and towns)				
General plant (exclusive of plant licensed by Secretary of State)				
Totals				
Construction work in progress (account balance)				
Advances included in CWIP account				
Vehicles licensed by DMV				



Contributions in Aid of Construction

Background:

Reports of investment in plant may not include a "Contributions in Aid of Construction" account. Under Oregon law the Department of Revenue is required to include in the assessment of property all property used, or held for future use, whether acquired by contribution or otherwise. To permit compliance with this requirement, 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)	_____	_____
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Are the figures, reported above, the net after adjustment for retirement or other disposition of CIAC? Yes 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? Yes 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: _____

**Report of Purchases of Electrical Energy
from Small Scale Electric Generators
for 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: _____



Rented, Leased, or Chartered Property* Located in Oregon for 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.

(Emphasis and parenthetical items added.)

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.