



# Natural Gas Companies General Instructions Oregon Property Tax Report

## When to file

File on or before **March 15, 2017**.

## Where to file

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 electronically file all annual statements. 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 Natural Gas Companies

**Must be postmarked by March 15, 2017**

For Revenue use only	
Postmarked date	Date received
Extension date	

Declaration of property cost, operations, and other related information as of  
January 1, 2017

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	

### 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		Telephone number	
Mailing address		Email address	
City	State	ZIP code	

### 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
<b>X</b> Typed or printed name of officer or agent signing above		Title
Name of preparer (if other than taxpayer)		Phone

**I authorize the exchange of confidential information for this return via email.**

**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

**Please read instructions on previous sheet**

## 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:**

- |  | <b>% of business</b> |
|--|----------------------|
| <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 F—Summary, Oregon

Line no.		Acct. no.	Cost gas utility	Cost other utility	Total utility
1	Plant in service	101			
2	Property under lease				
3	Completed construction not classified	102			
4	Property held for future use	106			
5	Construction work in progress	107			
6	Acquisition adjustment	114			
7	Other utility plant	118			
8	Licensed vehicles				
9	Fuel stocks—coal and other	151-2			
10	Materials and supplies	154-63			
11	Inventories held for sale				
12	Contributions in aid of construction				
13	Less accumulated depreciation				
14	Accumulated depreciation—vehicles				
15	Accumulated depreciation—CIAC				
16	Accumulated amortization				
17	Total net property				
18					
19	Other deductions (list separately)				
20					
21					
22					
23					
24					
25	Total deductions				
26	<b>Total operating property</b>				
27					
28	Operating revenue				
29	Other revenue (list separately)				
30					
31					
32					
33					
34	<b>Total revenue</b>				
35					
36	Operating expenses				
37	Depreciation expense				
38	Taxes (on operating property)				
39	Other expenses (list separately)				
40					
41					
42					
43					
44	<b>Total expenses</b>				
45					
46	<b>Net utility operating and merchandise income</b>				

## Schedule G—Operating property

Line no.	Description—address	County	Tax code area	Miles or feet of pipeline	Net book value
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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46					
47					
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51					
52					
53					
54					
55					

# Schedule H – 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 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.

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					

<sup>(1)</sup> 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).

<sup>(2)</sup> 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.

<sup>(3)</sup> 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 I—Contributions in aid of construction

Under ORS 308.517, we are required to include in the assessment of property all property used, or held for future use, whether acquired by contribution or otherwise. Please provide the following data at year ending December 31:

	<b>Oregon</b>	<b>System</b>
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 net 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	

