



# City of Los Angeles General Instructions Oregon Property Tax Report

## When to file

File on or before **March 15, 2016**.

## 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 City of Los Angeles

### Must be postmarked by March 15, 2016

For Revenue use only	
Postmarked date	Date received
Extension date	

Declaration of property cost, operations, and other related information as of  
January 1, 2016

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		Phone
Mailing address		Email
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

**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 <b>thru</b>		
State or country where company is organized	Nature of business	State	ZIP code	Phone
Address of principal office (street and number)	City	State	ZIP code	Phone

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

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Address (street and number)	City	State	ZIP code	Phone
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**Indicate the nature of your operations by checking one or more of the following boxes:**

**Airlines:**

- Scheduled passenger operations
- Freight operations
- Express operations
- Other: \_\_\_\_\_

**Gas:**

- Pipeline
- Distribution
- Storage

**Oil:**

- Pipeline
- Distribution
- Storage

**Communications:**

- Mobile radio \_\_\_\_\_
- Wireless \_\_\_\_\_
- Tower aggregators \_\_\_\_\_
- Local exchange \_\_\_\_\_
- Wire and cable \_\_\_\_\_
- CLEC \_\_\_\_\_
- ISP/IAP \_\_\_\_\_
- Cable television \_\_\_\_\_
- Satellite \_\_\_\_\_

**% of business**

**Water transportation:**

- Large company
- Small company

**Railroads:**

- Class I
- Shortline
- Private car

**Electric generation:**

- Generation transmission co-op
- Electric co-op
- Investor-owned
- Wind generation
- PUD







## Schedule H—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 accordance with ORS 308.517.

(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.