

# Oregon Enterprise Zone Exemption Claim

<b>Department of Revenue use only</b>
Date Received

## Instructions

- File with **assessor** of county containing property and copy local zone manager.
- File after January 1 and on or before April 1 directly following the year in which qualified property is placed in service. Attach a schedule for such property (form 150-310-076).
- File within same time frame after each year of exemption. Attach a property schedule only for additional new qualified property subject to same authorization.
- Separate claims are required for exemptions subject to different authorizations, including, but not limited to, different investment sites within the enterprise zone.
- See page 2 of this form for further filing instructions.

For Assessor's use only		
Date Received	Received By	Filing Fee \$
Account Number	Code Area Number	<input type="checkbox"/> Approved <input type="checkbox"/> Denied
Briefly Give Reason for Denial		

## Filer/Taxpayer

Enterprise zone or Rural Renewal Energy Development zone where business and property are located		County where business and property are located	
Business name		Telephone number ( )	
Mailing address	City	State	ZIP code
Location of Property (street address if different from above)	City	State	ZIP code
Map and tax lot number of site	Account number	Contact person	Title

## Authorization

<b>1</b> Authorization application	a. Date submitted: _____	b. Date approved: _____
<b>2</b> Eligibility (initial)*	I hereby state that my business is an eligible business and has satisfied all commitments, pursuant to the application for authorization, and that all qualified property claimed here is used only for such eligible activities. An attachment is included here to explain why my business is eligible, if the reason differs from what is indicated in the application for authorization.	
<b>3</b> Annual average employment as existing in the enterprise zone at authorization (from application): _____ jobs		

## Exemption on Qualified Property

<b>4</b> Period of exemption: _____ years
<b>5</b> Property schedule (form 150-310-076) a. Attached? <input type="checkbox"/> Yes <input type="checkbox"/> No b. If line 5a is "Yes," is this the first property schedule filed with an exemption claim subject to this authorization? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>6</b> Ongoing exemption (answer only if either line 5a or line 5b is "No") a. List first year(s) and investment cost of any prior exemption subject to the same authorization: _____ b. Status (initial)* I hereby attest that the ownership, leasing, location, disposition, operation, use, or occupancy of qualified property included in any such ongoing exemption is unchanged with respect to what was listed on the relevant, prior property schedule. Any change or exception to this statement is explained in an attachment to this form.

## Employment in the Enterprise Zone

<b>7</b> Current number of employees (as of date with signature* below or on April 1, whichever is earlier): _____ employees
<b>8</b> Recent employment figures (not relevant if both line 5a and line 5b are "Yes") a. Annual average for previous calendar year: _____ b. Number of employees reported on line 7 on previous exemption claim: _____ c. Highest number of employees reported on line 7 in any prior exemption claim: _____
<b>9</b> Previous calendar year's average annual compensation for additional jobs (answer for all years if receiving 4- or 5-year abatement): \$ _____

<b>10</b> Certification (initial)* I hereby confirm that the information entered above (lines 7-9) and in the "Special Requirements" section on page 2 of this form (as applicable) is accurate and it relates only to jobs held by full-time, year-round employees engaged primarily in eligible operations. I understand that my business is responsible for maintaining records to verify such information, to be made available upon request by the zone sponsor or county assessor. Failure to produce verification may itself result in forfeiture of exemption. To avoid penalties, my business needs to report substantial curtailment of employment during the period of exemption not later than July 1 following any year of noncompliance.
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## Declaration\*

I declare under penalties of false swearing [ORS 305.990(4)] that I have examined this document and attachments, and to the best of my knowledge, they are true, correct, and complete. I have concluded that my business satisfies the requirements of a qualified business and complies with all local, Oregon, and federal laws that are applicable to my business.

**Must be signed by an owner, company executive or authorized representative of the business.\***

Signature* <b>X</b>	Date*
Title (if not an owner or executive, attach letter attesting to appropriate contractual authority)	

# Oregon Enterprise Zone Exemption Claim

## Special Requirements

Check all items that apply to your business' authorization application or pre-authorization consultation with the local zone manager. Refer to applicable statutes (ORS) for further information and include attachments if necessary.

- First-source hiring agreement** is executed for the period of the exemption. (Note: if contact agency or zone manager report otherwise, then property in an attached property schedule does not initially qualify, except with waiver from Oregon Business Development director.)
- Employment of authorized business was moved into the enterprise zone from site(s) outside but within 30 miles of zone boundary after authorization. If so, fill in the following figures with the first and second exemption claim, based on employees **at the site(s)**:
  - a. Annual average employment at authorization (see line 3 of this form): \_\_\_\_\_ b. Current number of employees (see line 7 of this form): \_\_\_\_\_
  - c. Previous year annual average employment (see line 8a of this form): \_\_\_\_\_
- Operations of business (or commonly controlled business) have closed or have been permanently curtailed and transferred into the enterprise zone from location in Oregon more than 30 miles from zone boundary, diminishing employment at that location. If so, explain timing and extent.
- Enterprise zone employment is combined with that of (100 percent) commonly owned business/corporation(s). Attach signed statement.
- Local additional requirements are being satisfied. **Addendum** for enterprise zone sponsor is attached (as applicable), according to:
  - Policy and standards adopted by the sponsor of an urban enterprise zone.
  - Written agreement with the zone sponsor for an extended abatement of four or five years of exemption.
  - Local waiver of hiring requirements as provided by resolution(s) adopted by the zone sponsor.
- There is a local waiver of hiring requirements for which alternative employment level is met, and either:
  - a.  The total cost of investment in qualified property does or will equal \$25 million or more; **or**
  - Productivity has or will rise by at least 10 percent and an amount equal to 25 percent of property tax savings has or will be dedicated to workforce training fund, subject to monitoring and determinations by the zone sponsor; **or**
  - b.  The zone sponsor granted a deferral period to the business under 2010 Oregon Laws Chapter 39.

## Additional Instructions

### Filer/Taxpayer

This form allows your already authorized business to claim the three-to-five-year exemption on newly invested qualified property that your business owns or leases at the specified site in the enterprise zone for the current year. To receive a tax exemption, file your claim with the county assessor after January 1 and no later than April 1.

For the first year of any such exemption, qualified property must be listed on an *Enterprise Zone Property Schedule* form (150-310-076) and included with this claim.

If this exemption claim relates to any "primary or secondary industrial property" (ORS 306.126), it may be filed with the Oregon Department of Revenue within the time required and will be considered timely filed with the county assessor.

**Late filing of claim with property schedule:** A first year late claim may be filed with the county assessor after April 1 and on or before June 1. A late **filing fee** equal to the greater of \$200 or  $\frac{1}{10}$  of 1 percent of the real market value of listed property will be charged. After June 1 and on or before the following April 1, an exemption may be granted only for the remainder of the regular period (less the first year).

**Late filing of claim without property schedule:** For subsequent years, a late claim may be filed with the county assessor after April 1 and on or before August 31. A late **filing fee** equal to the greater of \$200 or the following factor multiplied by the real market value of exempt property, respective to the corresponding filing date, will be charged:

Factor:	On or before:
0.0002 .....	May 1
0.0004 .....	May 31
0.0006 .....	June 30
0.0008 .....	July 30
0.0010 .....	August 29
0.0012 .....	August 31

Failure to file an exemption claim after any year of exemption by the due date or failure to pay the late filing fee may cause the remainder of the exemption period to be terminated.

### Authorization

Refer to your relevant *Oregon Enterprise Zone Authorization Application* form (150-303-029) and *Authorization Approval* form (150-303-082). 150-310-075 (Rev. 01-12)

If your authorization became "inactive" due to failure either to claim exemption or to furnish the statement of continuing interest every two years, then the initial exemption claim may be accepted only with a **filing fee** equal to the greater of \$200 or  $\frac{1}{10}$  of 1 percent of the real market value of qualified property.

### Exemption on Qualified Property

Continuous period of exemption is three years in length, unless agreed to otherwise with the zone sponsor at authorization.

Property schedule is required to exempt property first placed in service from January 1 to December 31 of the immediate prior year. Property is "placed in service" once it is in use or occupancy, or is ready as such, for intended commercial purposes.

First years of different exemptions cannot cover more than:

1. Three successive years if line 5a is "no," **or**
2. Two previous successive years if line 5b is "no."

### Employment in the enterprise zone

If property schedule is attached (line 5a is "yes"), then line 7 must be higher than line 3 by the greater of at least 10 percent or one job. (If this is not so, but employment since authorization did reach a high enough level, attach explanation about when this was true.)

After the first year of the (initial) exemption:

- Line 7 or line 8b must be at least 50 percent of line 8c;
- Line 7 (alone) must be at least 15 percent of line 8c; and
- **Line 8a must be 110 percent or higher than line 3.**

For most enterprise zones, line 9 needs to be 150 percent or higher than the county average annual wage at authorization, if applicable.

If the enterprise zone sponsor or the county assessor doubts the sufficiency and accuracy of job numbers, and reasonably requested corroboration is lacking, the exemption on otherwise qualified property may be denied for current and future years.

Noncompliance with the above employment requirements causes disqualification and the imposition of back taxes (but without additional penalty / interest, subject to timely notice).

Disqualification likewise results if verification is not provided within 60 days, following a formal request sent by or through the county assessor using registered or certified mail.