

Department of Revenue use only
Date received

Instructions

- File with the **county assessor** and copy the local zone manager.
- File after January 1 and on or before April 1 directly following the calendar year in which qualified property is first placed in service. Attach Form OR-EZ-PS, *Oregon Enterprise Zone Property Schedule*, 150-310-076, for all such property.
- File within same time frame after each year of exemption, including final year of exemption.
- For first or second filing after initial filing, attach a property schedule only for any **additional** new qualified property subject to same authorization, Form OR-EZ-AUTH, 150-303-029.
- Separate claims are required for exemptions subject to different authorizations, including, but not limited to, different investment sites within the same enterprise zone.
- See OR-EZ-EXCLM Instructions, 150-310-075-1 for further filing instructions.

Assessor's use only		
Date received	Received by	Filing fee \$
Account number	Code area number	<input type="checkbox"/> Approved <input type="checkbox"/> Denied
Reason for denial		

Filer/taxpayer

Name of Enterprise Zone or Rural Renewable Energy Development Zone where business and property are located		County where business and property are located	
Business name		Phone	
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

1 Authorization application
 a. Date submitted: _____ b. Date approved: _____

2 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 any difference in the basis for eligibility, or the annual average employment, from what was indicated in the application for authorization.

3 Annual average number of full-time, permanent employees in the enterprise zone at the time of authorization application: _____

Exemption on qualified property

4 Authorized period of exemption: 3 4 or 5 years

5 Property schedule, Form OR-EZ-PS
 a. Attached? Yes No
 b. If line 5a is "No," skip to line 6.
 c. If line 5a is "Yes," total cost of investment property entered on line 7 of Form OR-EZ-PS: \$ _____
 d. If line 5a is "Yes," is this the first Form OR-EZ-PS filed for this authorization? Yes No

6 Exemption(s), ongoing or completed. If both line 5a and line 5d are "Yes," skip to line 7b.
 a. List first year(s) and total investment cost as entered on prior Form OR-EZ-PS for each exemption subject to same authorization:

Exemption 1, (first year).....20 _____	total cost: \$ _____
Exemption 2, (first year).....20 _____	total cost: \$ _____
Exemption 3, (first year).....20 _____	total cost: \$ _____

b. Status
 _____ (initial) I hereby attest that the ownership, leasing, location, disposition, operation, use, or occupancy of qualified property included in any ongoing exemption is unchanged with respect to what was listed on any prior property schedule. Any change or exception to this statement is explained in an attachment to this form.

Employment inside the enterprise zone

7 Employment
 a. Annual average number of employees during previous calendar year: _____
 b. Current number of full-time, permanent employees (as of April 1 or the date this claim is filed, whichever is earlier): _____
 c. Number of employees reported on line 7b on last year's exemption claim: _____
 d. Highest number of employees reported on line 7b in any prior exemption claim: _____

8 Employee pay and compensation (exempt from public records request)
 a. Previous calendar year's average annual wage (taxable income) of all new jobs: \$ _____
 b. Previous calendar year's average annual compensation (with benefits) of all new jobs: \$ _____

9 Certification
 _____ (initial) I hereby confirm that the information entered on this form is accurate. 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 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 the year of noncompliance.

10 With initial claim filing (both line 5a and line 5d are "Yes"), first-source hiring agreement is executed for the period of the exemption.

[Note: if this box is not checked, or if the contact agency or zone manager report otherwise, then property in an attached property schedule cannot qualify, except with waiver from the director of the Oregon Business Development Department (dba Business Oregon) under ORS 285C.215.]

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.
Signer must be the same person who initialed each section above.**

Signature

Date

X

Title (if not an owner or executive, attach letter attesting to appropriate contractual authority)

Oregon Enterprise Zone Exemption Claim Special Cases

Check all items that apply, including but not limited to having been addressed in the authorization application or pre-authorization conference with the local zone manager. Refer to applicable statutes (ORS) for further information and include attachments if necessary.

- Employment of authorized business firm was moved into enterprise zone from Oregon site(s) outside but within 30 miles of zone boundary after authorization. If so, fill in the following with any first and second exemption claims, based on employees **at the site(s)**:
 - a. Annual average number of employees at the time the application for authorization was submitted: _____
 - b. Current number of employees: _____
 - c. Previous year's annual average number of employees: _____ (if this is your second claim).
- Eligible operations of business (or commonly controlled business) have closed or been permanently curtailed and have been transferred after authorization into enterprise zone from an Oregon location more than 30 miles from zone boundary, diminishing employment at that location. If so, explain timing and extent of transfer and job losses in an attachment.
- Enterprise zone employment is combined with that of 100 percent commonly owned business/corporation(s). Attach signed statement, identifying affected companies, their location in the enterprise zone, and any resulting adjustment to line 3 relative to authorization application.
- Local additional requirements are being satisfied. **Addendum** for enterprise zone sponsor is attached (as applicable), according to the policy and standards of an urban enterprise zone sponsor, or to a written agreement at authorization with the zone sponsor for extended abatement of four or five years in total.
- There is a local waiver of hiring requirements by resolution of the sponsoring government, for which alternative minimum employment level and local additional conditions are satisfied, as allowed and applicable, and:
 - 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.
 - b. The total cost of investment in qualified property in a rural renewable energy development zone does or will equal \$5 million or more.
- This exemption claim is for a year during or following a period of suspension granted by the zone sponsor under ORS 285C.203.
- This exemption claim and accompanying property schedule are being filed a year late, between January 1 and April 1, for qualified property placed in service in the year before the previous calendar year. I understand that the first year of the exemption is forfeit, and that all stipulations for qualification in this claim form and the schedule must be satisfied as if the exemption had been claimed on time, and that an additional claim form must also be submitted in relation to the previous calendar year.

Form OR-EZ-EXCLM Instructions

Oregon enterprise Zone Exemption Claim

Filer/taxpayer

This form allows your already authorized business firm 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 a Form OR-EZ-PS, *Oregon Enterprise Zone Property Schedule*, 150-310-076, and included with this claim.

If this exemption claim relates to any state-appraised 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 claim may be filed 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 listed qualified property's total investment cost will be charged. After June 1 and between the following January 1 and April 1, an exemption may be granted only for the remainder of the authorized period (less the first year); see last check box above.

Late filing of claim without property schedule: For subsequent years, the 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 exempt property's total investment cost from prior schedule(s) will be charged, respective to the corresponding filing date:

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 at the assessor's discretion.

Authorization

Refer to your relevant Form OR-EZ-AUTH, *Oregon Enterprise Zone Authorization Application*, 150-303-029, and *Authorization Approval* form, 150-303-082. If your authorization became "inactive" due to failure either to successfully claim exemption or to furnish a statement of continuing interest after two full calendar 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 listed qualified property's total investment cost.

Exemption on qualified property

The period of exemption is three consecutive (assessment) years in length, unless the zone sponsor agreed in writing at authorization to allow extended abatement of four or five consecutive years in total.

Property schedule is required to exempt property first placed in service from January 1 to December 31 of the immediately prior year.

Property is placed in service once it is in use or occupancy, or is physically ready as such, for specifically intended commercial purposes.

Two or three different exemptions subject to the same authorization may begin over not more than three successive years.

Employment in the enterprise zone

Except for headquarters/centralized facility for statewide or wider regional operations, employment is counted throughout the enterprise zone for positions engaged in any type of eligible activity or operations. Do **not** use FTE (full-time equivalent), and exclude all part-time, temporary or seasonal employees. Count persons working in full-time (>32 hours per week), permanent positions.

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

After the first year of the (initial) exemption:

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

For most enterprise zones, in order to receive the extended abatement, line 8a must be at least 100 percent of the most recently available county average wage in the fourth and fifth year (but only if the written agreement with the zone sponsor was executed on or after October 6, 2017). In addition, regardless of when the written agreement was entered into, line 8b needs to equal or exceed 130 or 150 percent of the county average wage (as previously established for the zone, usually at the time of authorization) in all exemption years. Compensation includes all wages and fringe/financial benefits except what is legally required; for example, do not include payroll taxes. New jobs are those created and added to the employment of the firm only after the application for authorization and before the end of initial exemption year.

If the enterprise zone sponsor or the county assessor doubts the sufficiency or 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 no later than July 1, which may also allow for a one-time payment to zone sponsor of amount equal to tax savings in lieu of disqualification).

Disqualification also results if verification isn't provided within 60 days, following a formal request sent by or through the county assessor using registered or certified mail.

Do you have questions or need help?

www.oregon.gov/dor
503-378-4988 or 800-356-4222
questions.dor@dor.oregon.gov

Contact us for ADA accommodations or assistance in other languages.