

<b>Department of Revenue use only</b>
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.