

Request for Waiver of Enterprise Zone Authorization Filing Deadline Requirement

Under Oregon Revised Statute (ORS) 285C.140(12)

If you missed the deadline for filing your application for authorization to obtain an enterprise zone exemption of three to five years on qualified property, you may ask the Department of Revenue to waive the filing deadline requirement.

PART A—Petitioner's contact information

Petitioner's name	Telephone number	Telephone number to call for conference	
Address	City	State	ZIP code
Email address	Use email for correspondence? Yes <input type="checkbox"/> No <input type="checkbox"/>		
Property address, if different from above	City	State	ZIP code
County where property is located	Assessor's account number(s)	Tax year(s)	

PART B—Petitioner's request details

Have you submitted or filed an application for authorization with the zone sponsor? Yes <input type="checkbox"/> No <input type="checkbox"/>	Date application was filed:
Did you know about the Enterprise Zone Property Tax Exemption Program before you initiated your investment in the property? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Did you start construction of your project or any other work to build, modify, or install qualified property to be exempt, prior to filing your application for authorization? Yes <input type="checkbox"/> No <input type="checkbox"/>	Date construction or other work began:
If you started construction of the project prior to filing your application, describe the type of work started or completed by the application date:	

We may waive the application for authorization filing deadline if you had good and sufficient cause for filing the application late. Good and sufficient cause is an extraordinary circumstance beyond your control, as further defined in Oregon Administrative Rule (OAR) 150-307-0500 and OAR 150-285-3100 (see next page). Please explain why you were not able to file your application for authorization timely:

I declare under the penalties of false swearing [ORS 305.990(4)] that I have examined this document and to the best of my knowledge, it is true, correct, and complete.

Signature of petitioner or authorized representative X	Print name	Date
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Authorization to represent

If you choose to be represented, you can only be represented by a person listed below. All correspondence will be mailed to that person.

I authorize _____ to represent me before the Department of Revenue.

Signature of petitioner X	Print name	Date
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My authorized representative is (check one):

- A person licensed or authorized to perform real estate appraisals in Oregon.
- A real estate broker as licensed under ORS 696.022.
- An attorney licensed to practice in Oregon.
- A public accountant or enrolled agent licensed to practice in Oregon.
- My employee regularly employed in tax matters.

Authorized representative mailing address:		
Address		
City	State	ZIP Code
Email address of representative		
Telephone number of representative		
Telephone number of representative to call for conference		

Mail to: Property Tax Division, Oregon Department of Revenue, PO Box 14380 Salem, OR 97309-5075

150-285-3100 Waiver of Enterprise Zone Application for Authorization Filing Deadline Requirement

(1) The Department of Revenue will waive the application for authorization filing deadline requirement under ORS 285C.140(1) if:

(a) The taxpayer had knowledge of the enterprise zone property tax exemption program prior to initiating its investment, as shown by contacts made by the taxpayer with the Oregon Business Development Department (doing business as Business Oregon), the enterprise zone sponsor, the local zone manager or the county assessor; and

(b) The reason for the late submission of the application constitutes good and sufficient cause as defined in OAR 150-307-0500.

(2) In addition to the extraordinary circumstances identified in OAR150-307-0500, good and sufficient cause may also include reasonable reliance on misinformation provided by enterprise zone sponsor personnel, local zone manager or Oregon Business Development Department (doing business as Business Oregon) personnel.

(3) The following is an example of a filing deadline waiver request that the Department of Revenue would grant:

Example: A company began meeting with the local zone manager in July 1999. The local zone manager assured the company that it would be authorized and that construction could proceed. The company was authorized in March 2000. Just prior to authorization in March 2000, during a physical inspection of the property, the county discovered that a building was already under construction. The company otherwise met the program criteria and filed a timely enterprise zone exemption claim.

Stat. Auth.: ORS 305.100, 285C.140 & 285C.125

Stats. Implemented: ORS 285C.140

Hist.: RD 1-1995, f. 12-29-95, cert. ef. 12-31-95; REV 8-2000, f. & cert. ef. 8-3-00, Renumbered from 150-285.613(8); Renumbered from 150-285B.719(8), REV 12-2004, f. 12-29-04, cert. ef. 12-31-04; Renumbered from 150-285C.140(12), REV 21-2016, f. 8-10-16, cert. ef. 9-1-16

150-307-0500 Hardship Situations

(1) "Exemption" includes total exemptions, partial exemptions, and special assessments including, but not limited to, those listed in ORS 308A.706(1)(d). Relief under this section does not apply to the provisions of ORS 311.666 to 311.735.

(2) "Good and sufficient cause" is an extraordinary circumstance beyond the control of the taxpayer or the taxpayer's agent or representative that causes the taxpayer to file a late application for an exemption, cancellation of tax, or redetermination of value pursuant to ORS 308.146(6) with the assessor or local governing body.

(a) Extraordinary circumstances include, but are not limited to:

(A) Illness, absence, or disability that substantially impairs a taxpayer's ability to make a timely application. The substantial impairment must have existed prior to the filing deadline, and must have been of such a nature that a reasonable and prudent taxpayer could not have been expected to conform to the deadline.

(B) Delayed receipt of a disability certification, a death certificate, or other documentary justification necessary for the filing of an application for exemption, cancellation of tax, or redetermination of value, unless the taxpayer, with ordinary prudence, could have obtained the required information in a timely manner.

(C) Reasonable reliance on misinformation provided by county assessment and taxation staff or Department of Revenue personnel.

(D) Active duty military service during the tax year for which the application for the exemption was filed but only when the petitioner has applied and otherwise qualified for the exemption under ORS 307.286. The department may not recommend the assessor accept a late filed application for the exemption due to this circumstance unless the petition to the department is filed timely or the deadline for filing a petition with the department is extended under section (4) of this rule.

(b) If none of the other extraordinary circumstances described in subsection (2)(a) of this rule apply, the department cannot find that good and sufficient cause exists if the late filing is due to:

(A) The taxpayer's inadvertence, oversight, or lack of knowledge regarding the filing requirements.

(B) Financial hardship.

(C) Reliance on misinformation provided by a professional such as a real estate broker, attorney, or CPA.

(3) "Military service," as used in section (4) of this rule, includes the period of time that National Guard members are called into federal service for more than 30 days under 32 USC 502(f), as well as the time that members of the Army, Air Force, Navy, Marine Corps, or Coast Guard, and military reservists are ordered to report to active duty.

(4) Notwithstanding ORS 307.475(3), the Servicemembers' Civil Relief Act (SCRA), 50 USC app. 526, suspends the deadline for filing a petition for hardship relief during the period that a service member is in active duty military service with the armed forces.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 307.475

Hist.: RD 8-1983, f. 12-20-83, cert. ef. 12-31-83; RD 9-1984, f. 12-5-84, cert. ef. 12-31-84; REV 4-2006, f. & cert. ef. 7-31-06; REV 4-2007, f. 7-30-07, cert. ef. 7-31-07; REV 3-2014, f. & cert. ef. 7-31-14; REV 6-2016, f. 7-28-16, cert. ef. 8-1-16; Renumbered from 150-307.475 307.475, REV 54-2016, f. 8-13-16, cert. ef. 9-1-16