Data Dictionary: County Assessor Enterprise Zone Annual Reports

The County Assessor Enterprise Zone Annual Report for each county has three (3) parts. This data dictionary applies to all three parts, Part I, II, and III as described below.

Part I. Exemptions on Qualified Property during the Current Property Tax Year
Part II. Exemptions Concluding in the Current Property Tax Year
Part III. Recent Investments Expected to Begin Exemption the Next Property Tax Year

Data Fields: All of the data fields listed in the data dictionary below apply to a given firm except as noted, and all fields are in Part I of the annual report, except as noted.

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Reporting Year: Reports are due by July 1 of Reporting Year

Property Tax Year: From July 1 to June 30 of following year.

County

Enterprise Zone: Name of Enterprise Zone

Name of Qualified Firm

Total Years of Exemption: 2, 3, 4, or 5 years. Listed on exemption claim form* line 4.

First Year Claim Filed: Listed on exemption claim form* line 6a.

Assessed Value of Exempt Property ($): Reporting requirement for county assessors in ORS 285C.130 (5)(a) for qualified property that are exempt from property tax under ORS 285.175(7).

Tax Code Area: Geographic unit established by a county assessor, and identified by a code number, representing a unique combination of taxing districts. All properties in a code area pay property taxes to the same taxing districts. Each county has their own unique number scheme.

Taxes Exempt: Estimated amount of taxes to be imposed if the property was not exempt. Reporting requirement for county assessors in ORS 285C.130(5)(a) for qualified property that are exempt from property tax under ORS 285.175(7).

Preexisting Zone Employment: Annual average employment as existing in the enterprise zone at authorization. Listed on exemption claim form* line 3.

Zone Employment: Annual average employment reported for the previous calendar year. Listed on exemption claim form* line 8a. Reporting requirement for county assessors in ORS 285C.130(5)(b) for qualified property that are exempt from property tax under ORS 285.175(7).

Estimated Assessed Value of Newly Non-Exempt Property in the Next Property Tax Year ($): Estimated assessed value of the property coming back onto the property tax rolls the next property tax year due to the expiration of the property tax exemption. Part II only.
**Estimated New Non-Exempt Taxes Next Property Tax Year ($)**: Estimate value of taxes to be paid the next property tax year due the expiration of the property tax exemption. Part II only.

**Estimated TOTAL Assessed Value of Newly Non-Exempt Property in Enterprise Zone in the Next Property Tax Year ($)**: Estimated total assessed value of all property in the enterprise zone coming back onto the property tax rolls the next property tax year due to the expiration of the property tax exemptions. Part II only.

**Reported Total Zone Employment**: Current number of employees on or before April 1 of reporting year. Listed on exemption claim form* line 7. Part III only. Reporting requirement for county assessors in ORS 285C.130(5)(f) for qualified property that are expected to be exempt from property tax the next property tax year under ORS 285.175(7). Part III only.

**Notes:**
- “Waiver” is for exemptions where the firm qualified for a waiver of the 10% employment increase requirement due to meeting sponsor terms and making either a $25 million investment or making a 10% increase in productivity and paying 25% of tax savings to sponsor. See ORS 285C.200(2) and 285C.205.

**Blank Data:**
- If an entire row is blank for a given enterprise zone, the county is reporting no current exemptions in that enterprise zone.
- If a firm is listed with two or more exemptions, typically the total employment numbers for that firm are listed on only one listing for that firm and show blank employment numbers in the other listings of that firm.
- Any other blank fields indicate the county assessor did not report that data.

**Redacted Data**: Per ORS 285C.145 (4) the following data fields have been redacted.

**Compensation**: Previous calendar year’s average annual compensation for additional jobs. Listed on exemption claim form* line 9. Reporting requirement for county assessors in ORS 285C.130(5)(c) for qualified property that are exempt from property tax under ORS 285.175(7).

**Total Investment Cost**: Total cost of investment placed in service during the previous calendar year. Listed on Oregon Enterprise Zone Property Schedule – Form 150-310-076, line 7. Reporting requirement for county assessors in ORS 285C.130(5)(e) for qualified property that are exempt from property tax under ORS 285.175(7).

* Form 150-310-075 (Oregon Enterprise Zone Exemption Claim – OR-EZ-EXCLM)