

POLLUTION CONTROL FACILITIES EXEMPTION

(ORS 307.405 to 307.430)

File each year with your county assessor on or before April 1

Check one:

- Original application
 Statement to continue exemption

INSTRUCTIONS

- Original application.** Complete Section A of the application, sign the Declaration and attach a copy of the Pollution Control Facility certificate issued by the Oregon Environmental Quality Commission. File with the county assessor on or before April 1. See ORS 307.420 for extension of the April 1 filing date if the election to receive ad valorem tax relief, as required by ORS 468.170, is made after April 1 and before July 1.
- Statement to continue exemption granted prior year.** Complete Section B, sign the Declaration and file with the county assessor on or before April 1.

Application for primary or secondary industrial property (ORS 306.126) may be filed with the Oregon Department of Revenue after January 1 and no later than April 1.

ASSESSOR'S USE ONLY		
Date received	RMV of facility	MAV of facility
Date certification received	Percent exempt	
	RMV value exempt	MAV value exempt
Year exemption expires	Tax rate	
<input type="checkbox"/> Approved <input type="checkbox"/> Denied	By:	Tax exempt
		J.V. number

Taxpayer's Name	
Address	Telephone Number ()
City	State ZIP Code

PROPERTY DESCRIPTION	1. Assessor's account number (as shown on your tax statement)
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SECTION A: ORIGINAL FILING FOR EXEMPTION ("I" below, means person or corporation)

- I claim exemption from ad valorem taxes under ORS 307.405 to 307.430 on the pollution control facility at this address:
_____.
- This business is a: CO-OP NONPROFIT ORGANIZATION (ORS 307.405)
- The trade or business which requires, utilizes, or operates the pollution control facility is one which (check one of the following boxes):
 - I own I am buying under a contract.
 - I operate under a written lease that states I pay the ad valorem taxes.
 - I operate under a written agreement that states I pay the ad valorem taxes.
 Enter the date of purchase, written lease, or written agreement: _____.
- The completion date of the erection, construction, or installation of the facility was _____ and it first began operating _____.
- (a) _____ percent of the facility that functions to prevent pollution from operations conducted on the property identified above qualifies under ORS 307.405(5).
 (b) _____ percent of the total facility certified qualifies as a pollution control facility under ORS 468.170.
- Environmental Quality Commission certificate number _____ dated _____ is attached to this claim.
- I have not taken income tax relief on the facility (ORS 315.304).

SECTION B: STATEMENT TO CONTINUE EXEMPTION GRANTED PRIOR YEAR

- Environmental Quality Commission certificate number _____ was issued _____.
- Ad valorem tax exemption was granted the prior year to the facility; its ownership and use are unchanged; its E.Q.C. certificate (ORS 468.185 remains in force.

DECLARATION	I declare under the penalties for 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.		
	X		
	Signature	Title	Date

OREGON REVISED STATUTES

307.405 Pollution control facilities; qualifications; expiration; revocation; limitations. (1) A pollution control facility or facilities which have been constructed in accordance with the requirements of ORS 468.165 (1), and have been certified by the Environmental Quality Commission pursuant to ORS 468.170 are exempt to the extent of the highest percentage figure certified by the Environmental Quality Commission as the portion of the actual cost properly allocable to the prevention, control or reduction of pollution. The exemption shall be allowed only if the taxpayer is a corporation organized under ORS chapter 62 or 65, or any predecessor to ORS chapter 62 relating to incorporation of cooperative associations, or is a subsequent transferee of such a corporation. If the subsequent transferee is organized under other than ORS chapter 62 or 65, the exemption shall only be allowed if the transfer occurs after the expiration of five years from the date of original certification by the commission.

(2) To qualify for the ad valorem tax relief:

(a) The pollution control facility must be erected, constructed or installed in connection with the trade or business conducted by the taxpayer on Oregon property owned or leased by said taxpayer.

(b) The taxpayer must be the owner of the trade or business that utilizes Oregon property requiring a pollution control facility to prevent or minimize pollution or a person who, as a lessee under a written lease or pursuant to a written agreement, conducts the trade or business that operates or utilizes such property and who by the terms of such lease or agreement is obliged to pay the ad valorem taxes on such property. As used in this subsection, "owner" includes a contract purchaser.

(3) The ad valorem exemption of a facility shall expire, in any event, 20 years from the date of its first certification for any owner or lessee by the Environmental Quality Commission.

(4) Upon any sale, exchange, or other disposition of a facility, notice thereof shall be given to the Environmental Quality Commission who shall revoke the certification covering such facility as of the date of such disposition. The transferee may apply for a new certificate under ORS 468.170, but the number of years of ad valorem tax exemption that may be claimed by the transferee is the remainder of the exemption period specified in subsection (3) of this section.

(5) If the facility also functions to prevent pollution from operations conducted on other property owned or leased by the taxpayer the Environmental Quality Commission shall state in its certification of the facility the percentage of the facility used to prevent pollution from such qualifying

trade or business conducted on such qualifying property. The exemption from ad valorem taxes under this section shall be limited to such percentage of the value of the facility. [1967 c.592 §13; 1969 c.340 §1; 1971 c.678 §1; 1973 c.831 §7; 1977 c.795 §9; 1987 c.596 §1; 1989 c.802 §1]

307.420 Necessity of filing claim and certificate to secure exemption; annual statements of ownership. (1) Before any exemption from taxation is allowed under ORS 307.405, the person claiming the exemption shall file with the county assessor a written claim for such exemption prepared on a form prescribed by the Department of Revenue and furnished by the assessor, and shall file with the assessor with the first claim for exemption the certificate issued by the Environmental Quality Commission under ORS 468.170 covering the property for which exemption is sought. The claim shall be filed not later than April 1 of the assessment year for which the exemption is claimed; except that if the person receives a certificate after April 1 but before July 1, the person may file a claim on or before July 15 of that year. The county clerk shall record the certificate in the county record of deeds, upon presentation by the assessor. Each year thereafter to continue such exemption, the taxpayer must file not later than April 1 a statement with the county assessor, on a form prescribed by the Department of Revenue and furnished by the assessor, stating that the ownership of all property included in the certificate and its use remain unchanged.

(2) If a claim required by subsection (1) of this section relates to principal or secondary industrial property as defined by ORS 306.126 and is filed with the Department of Revenue within the time required by subsection (1) of this section, the claim shall be deemed timely filed with the assessor. [1967 c.592 §14; 1973 c.831 §10; 1983 c.637 §5; 1991 c.459 §58; 1993 c.270 §79; 1997 c.541 §120]

307.430 Correction of assessment and tax rolls; termination of exemption. (1) Upon receipt of notice of the revocation of a certification of a pollution control facility pursuant to ORS 468.185 (1)(a), the county assessor shall proceed to correct the assessment and tax roll or rolls from which the facility was omitted from taxation, in the manner provided in ORS 311.216 to 311.232, and in all cases shall add interest in the manner provided in ORS 311.229. The five-year limitation provided for in ORS 311.205 shall not apply to such corrections.

(2) Upon receipt of notice of the revocation of a certification of a pollution control facility pursuant to ORS 468.185 (1)(b), if the final revocation occurs before September 15 of any assessment year, the exemption otherwise allowable shall terminate and not be allowed beginning with the assessment and tax rolls prepared as of January 1 of the assessment year. [1967 c.592 §15; 1991 c.459 §59; 1997 c.541 §121]