

Oregon Enterprise Zone Authorization Approval

• See instructions on the back.

Zone manager approval

Authorization is granted to: _____
(Name of eligible business firm)

Complete authorization application was submitted on: _____

Date of pre-authorization conference (must be on or after date indicated above): _____ Summary attached

The total **estimated** cost of the qualified property to be constructed, modified, or installed: \$ _____

Annual **average** employment existing inside the enterprise zone: _____ (Full-time, year-round, employees)

The total **estimated** new hiring expected inside the enterprise zone: _____ (Full-time, year-round, employees)

The **anticipated** first year(s) for the exemption period(s) is (are): _____ *

Special circumstances:

Urban enterprise zone that imposes additional conditions? No Yes If yes, a description of each additional condition imposed by the enterprise zone sponsor with applicant's commitment to satisfy such condition(s) is attached prior to assessor's approval.

Extended abatement of four of five years in total requested? No Yes If yes, the written agreement between zone sponsor and applicant is: Declined Finalized and attached (agreement must be executed prior to completion of this form).

The **filing fee** for authorization is: Waived \$200 \$ _____ (up to 0.1% of above estimated value).

I approve the above-indicated application for authorization on behalf of the zone sponsor. I have determined that the above-named applicant proposes to engage in eligible business operation and has committed to meet the requirements to qualify for the exemption.

X
Signature of local zone manager _____ Date _____ Name of enterprise or rural renewable energy development zone _____

County assessor approval

I **approve** the application for authorization.

X
Signature of County assessor or authorized representative _____ Date _____ County _____ Phone _____

I **deny** the application for authorization.

X
Signature of County assessor or authorized representative _____ Date _____ County _____ Phone _____

Information for applicant

If the county assessor approves your application, your business firm is authorized for an enterprise zone exemption on qualified property. Qualified property is property newly placed into service inside the enterprise zone and meeting other criteria. To receive this exemption **you must:**

- Achieve required minimum employment at some point on or before April 1*;
- File an exemption claim that includes a property schedule with the county assessor after January 1st but no later than April 1*;
- After each exemption year, file the claim form to show sufficient average employment in the prior year;
- Actually occupy or use qualified property consistent with intended commercial purposes before July 1*.

If, on January 1, you have unfinished qualified property at the authorized site, provide evidence to the assessor by April 1, using Form OR-AP-CIPEZ, *Application for Construction-In-Process Enterprise Zone Exemption*, 150-310-021, in order to be exempt while work to construct, modify, or install property is in process. This pre-enterprise zone exemption is available to most authorized business firms for up to two years, but it doesn't include centrally assessed or hotel/resort property.

Before the initial January 1, assessment date,* amend the application in writing to the zone manager and assessor to account for any substantial change of plans such as additional structure or basic type of property not represented in the application, so that it may also receive exemption. For other, future investments, submit a new application for authorization **before** beginning construction/installation activity.

If the county assessor denies your application and you disagree with that decision, you may **appeal under** ORS 305.404 to 305.560 to: Magistrate Division, **Oregon Tax Court**, 1163 State St, Salem OR 97301-2563. (You need to provide a copy of the appeal to the local zone manager, the Oregon Department of Revenue, and the Oregon Business Development Department.)

*Year following the calendar year when the constructed, modified, or installed property is in occupancy or use or fully ready to be occupied or used for commercial purposes consistent with intended operations described in the application for authorization.

Completed original copy goes to applicant with copies for:

- Zone manager
- County assessor
- Oregon Department of Revenue (with full application)
- Business Oregon (with full application)
- First source hiring agreement contact agency—Worksource Oregon (with only first page of application form)

Instructions for Oregon Enterprise Zone Authorization Approval

Step 1—Zone manager

- Accept authorization **application** Form OR-EZ-AUTH, 150-303-029, from business firm (applicant).
- If firm appears eligible, furnish a copy of the application (along with any attachment) to the county assessor, then schedule and hold consultative conference with firm representative—giving the county assessor’s office timely notification to participate.*
- Prepare written summary of the conference and of notable issues discussed, including any matter of future compliance identified for special concern, attention, or follow-up, as part of the authorization application record.*
- Within five business days of approving **application**, fill out and sign top portion of the authorization **approval**, Form 150-303-082.
- Provide the **approval** form to the county assessor.
- Direct applicant to the contact agency for the first source hiring agreement, and notify contact agency accordingly.

* *If firm is ineligible or can't be authorized, verbally inform the applicant and/or furnish applicant with formal denial letter with advisory about appeal rights.*

Step 2—County assessor

- Approve or deny the authorization **application** after receiving the authorization approval form from the local enterprise zone manager.
- Within five business days of decision to approve or deny, fill out and sign middle portion of the **approval** form and return it to the local zone manager.
- Make and retain a copy of the **approval** form for your records and return it to the local zone manager.
- If you deny the **application**, include explanation for the applicant with returned form.

Step 3—Zone manager

- Within five business days of receiving the authorization **approval** from the county assessor, finalize any remaining item.
- Make copies of the final signed approval form, retain one for your records, and furnish the original **approval** form to the applicant with any special documentation.
- Promptly distribute copies of the **approval form**, the authorization **application**, and appropriate attachments to the Department of Revenue and the Oregon Business Development Department (dba Business Oregon).
- Except in the case of denial by the county assessor, send a copy of the **approval form** and the **authorization application's** first page, without attachments, to the contact agency for the first source hiring agreement.