

## **2019 Data Dictionary: County Assessor Enterprise Zone Annual Reports**

Part A. Exemptions on Qualified Property during the Current Property Tax Year

Part B. Recent Investments Expected to Begin Exemption the Next Property Tax Year

**Data Fields** (All fields apply to a given firm except as noted and all field are in Part A 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**

**First Exemption Year:** Listed on exemption claim form\* line 6a.

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

**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).

**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).

**Total Investment Cost:** *Part B only.* Total cost of investment placed in service during the previous calendar year. Listed on exemption claim form\* line 5c. 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).

**Reported Total Zone Employment:** *Part B only.* Current number of employees on or before April 1 of *reporting year*. Listed on exemption claim form\* line 7. 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).

**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 field has 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).

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