

**APPLICATION FOR  
CONSTRUCTION-IN-PROCESS ENTERPRISE ZONE EXEMPTION,**  
as provided by ORS 285C.170

Filed with the Oregon Department of Revenue for 20\_\_\_\_\_.

Filed with the \_\_\_\_\_ County Assessor for 20\_\_\_\_\_.

Account # \_\_\_\_\_

- File this application with the **county assessor** on or before April 1.
- If this is for primary or secondary industrial property (ORS 306.126), you may file this application with the Oregon Department of Revenue by April 1. (The Oregon Department of Revenue will forward the application to the county assessor for processing.)
- This exemption applies to buildings that are being constructed to produce income. Also applies to any machinery or equipment on the construction site that is or will be installed in or attached to the building.
- See other side for applicable statute.

ASSESSOR'S USE ONLY			
Received by	Date	Approved by	Date
<b>Assessed Value Cancelled</b>			
Building or addition _____			
Machinery and equipment _____			
Total _____			

Applicant's (building owner's) name	Code	Telephone number (      )	
Address	City	State	ZIP code

**DESCRIPTION OF PROPERTY**

Account number(s)	Map and tax lot number(s)
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- You affirm that the facility or portion of the facility subject to exemption:
- Is either new or an addition to an existing structure;
  - Has been exempt from taxation for no more than the current tax year;
  - Is in the process of construction on January 1;
  - Is not in use or occupancy on January 1;
  - Has not been in use or occupancy at any time prior to such January 1 date;
  - Is constructed to produce income;
  - Is not centrally assessed (utility) property;
  - Is not to be operated as a hotel, motel or destination resort; **and**
  - Construction is not considered begun until any demolition is completed.

Owner of land (if different from owner of structure)	Telephone number (      )	
Street address	City	State
Address of improvement (street)	City	State
Starting date of construction	Date of demolition, if any, completed at building site	Estimated completion date of construction

Cost of building, structure, or addition \$ _____.	Describe use of building, structure, or addition: _____ _____
Primary use of the building, structure, or addition: <input type="checkbox"/> Manufacturing <input type="checkbox"/> Nonmanufacturing	

**Attach a list of all machinery and equipment located at the construction site on January 1 of the year noted above, that is or will be installed in or attached to the above-described building, structure, or addition. Use the following format:**

Machinery/Equipment Make/Model/Type	Serial Number	Purchase Date	Purchase Price	Date Installed

Was the above-named machinery and equipment included on your personal property return?  
 No     Yes, the report was made in the name of \_\_\_\_\_

**DECLARATION**

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

Signature of owner or officer making application <b>X</b>	Name (please print or type)	Title	Date
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## OREGON REVISED STATUTE (ORS)

### ORS 285C.170,

#### Construction-in-process exemption

(1) Property shall be exempt from ad valorem property taxation under this section if:

- (a) The property is located in an enterprise zone;
- (b) The property is owned or leased by an authorized business firm or the business firm is contractually obligated to own or lease the property upon the property's being placed in service;
- (c) The property is or, upon completion of the construction, addition, modification or installation of the property, will be qualified property;
- (d) The authorization of the business firm remains active under ORS 285C.140 or 285C.165;
- (e) The property has not been subject to exemption under ORS 307.330 at the location;
- (f) The property is not and will not be centrally assessed under ORS 308.505 to 308.665;
- (g) The property is not to be operated as all or a part of a hotel, motel or destination resort; and
- (h) There is no known reason to conclude that the property or the firm will not satisfy any applicable requirements for the property to be exempt under ORS 285C.175 upon being placed in service.

(2) Property may be exempt under this section for no more than two tax years, which must be consecutive.

(3) In determining whether property is exempt under this section, the county assessor:

(a) Shall adhere to the same procedures as apply under ORS 285C.175 (6) and (7); and

(b) May require the submission of additional evidence by the authorized business firm or zone sponsor showing that the property qualifies for exemption under this section. If required, the additional evidence must be submitted on or before April 1 of the assessment year.

(4) The exemption under this section does not depend on the property or the authorized business firm receiving the exemption under ORS 285C.175 or satisfying requirements applicable to the exemption under ORS 285C.175.

(5) A year in which property is exempt under this section shall be considered a year in which the property is exempt under ORS 307.330 for purposes of determining the maximum number of years for which the property may be exempt under this section or ORS 307.330. [2003 c.662 §34b]