

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 consultation: _____ Summary Attached

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

The total **estimated** new hiring 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 required written agreement between the enterprise zone sponsor and the applicant is: Rejected 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 cost).

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 Zone

COUNTY ASSESSOR APPROVAL

I **approve** the application for authorization.

X

Signature of County Assessor or Authorized Representative

Date

County

Telephone Number

I **deny** the application for authorization.

X

Signature of County Assessor or Authorized Representative

Date

County

Telephone Number

INFORMATION FOR APPLICANT

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

- Achieve the 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 1, but no later than April 1*;
- 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 #150-310-020, 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 does not include centrally assessed property. Hotel, motel, and destination resorts are not eligible, but they may apply (by April 1) for the regular "Cancellation of Assessment for Commercial Facilities under Construction" (ORS 307.330 and 307.340).

This authorization may extend to additional qualified property subject to certain limitations. The authorization application should be amended by written request, to account for any significant change of plans. For different, future investments, submit 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 and 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 Economic and Community Development Department.)

***Year following the year (ending December 31) when the constructed, modified, or installed property is in occupancy or use or fully ready to be occupied or used.**

Distribution of copies upon final completion of the form: (Zone Manager—photocopy)

White — Applicant

Green — County Assessor

Canary — Oregon Department of Revenue

Pink — Oregon Economic and Community Development Department

Goldenrod — Contact Agency for First Source Hiring Agreement (attach only application)

Instructions for Oregon Enterprise Zone Authorization Approval

Step 1 — Zone Manager

- Accept authorization **application** (form 150-303-029) from business firm.
- If firm appears eligible, then schedule and hold consultation session—giving the county assessor's office timely notification to participate.*
- Following consultation, prepare summary that addresses any issue of compliance identified for special concern, attention, or follow-up.
- Within five business days of approving **application**, fill out and sign top portion of the authorization **approval** (form 150-303-082).
- Provide a copy of the **application** (along with any attachment) and 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 cannot 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 copy from the local enterprise zone manager.
- Within five business days of **application's** approval or denial, sign and fill out middle portion of the authorization **approval** form and return it to the local zone manager.
- Detach and keep the green copy of the **approval** form for your records.
- If you deny the **application**, include explanation with returned form.

Step 3 — Zone Manager

- Within five business days of receiving the authorization **approval** from the county assessor, finalize any remaining item, and furnish the white original of the **approval** form to the applicant with any special documentation.
- Retain a photocopy of the final signed **approval** for your records.
- Promptly distribute canary and pink copies of **approval**, a copy of the authorization **application**, and appropriate attachments to the Department of Revenue and the Economic and Community Development Department.
- Send goldenrod copy of **approval** and copy of **application**, without attachments, to the contact agency for the first source hiring agreement.