

2020 Data Dictionary: County Assessor Enterprise Zone Annual Reports

This data dictionary is provided as a resource for use with the County Assessor Enterprise Zone Annual Reports. These reports are referred to as Parts A, B, C, and D. Many column names within these reports are identical, while others are unique. For each Data Column Name, the Parts column below lists the sections of the report, A, B, C, D, in which the column name can be found. A Definition\Description of the Data is provided for each Data Column Name.

- PART A - Enterprise Zone Business Projects with Exemption on Qualified Property in Past Year*
- PART B - Enterprise Zone Businesses to Begin Exemption on Qualified Property*
- PART C - Enterprise Zone Qualified Property Exempt in Prior Year but Now Subject to Taxation*
- PART D - Enterprise Zone Business Projects Authorized for Exemption on Qualified Property in Future Year(s)*

Parts	Data Column Name	Definition\Description of Data
A, B, C, D	Reporting Year	Year that County Assessor Reports are due to the Department of Revenue by July 1 under ORS 285C.130(5), or in which the date occurred for the current list of Authorized Business Firms (during August–October time frame) for Part D.
A, B, C	Property Tax Year	From July 1 to the following June 30. Property tax years begin during the calendar-based assessment year beginning on January 1, which is the assessment date for determining property's real market value.
D	Expected Initial Property Tax Year	Property Tax Year beginning in calendar year immediately following the year in which qualified property is anticipated to be first placed in service inside the enterprise zone in the case of an Authorized Business Firm.
A, C	Name of Qualified Business Firm	The name of a Business Firm receiving one or more exemptions on qualified property during previous property tax year, subject to its having satisfied legal requirements.
B	Name of Authorized or Qualified Business Firm	The name of a Business Firm that has filed for a new exemption to begin in the current property tax year, and that either was locally authorized in the case of an initial exemption, or is already qualified for an overlapping exemption in the case of a Continuation of Project.
D	Name of Authorized Business Firm	The name of a Business Firm that applied for authorization* and was approved by local officials, and that is expected to claim and qualify for exemption beginning in the Expected Initial Property Tax Year or later.

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Parts	Data Column Name
A, B, C, D	Oregon County
A, B, D	Enterprise Zone Name
A, C	Year(s) Exemption(s) Began <u>or</u> First Year of Exemption Period
A, B, C, D	Exemption Period (Years)
A	Assessed Value of Exempt Property

Definition\Description of Data
The name of county in which the Business Firm is or will be located, as well as qualified property subject to exemption. Oregon has 36 counties, which are principally responsible for administering property taxes.
The name of the Enterprise Zone in which the Business Firm and its qualified property subject to exemption are or will be located. Local or tribal governments sponsor each zone and establish its boundary.
Year when period of exemption on qualified property began, subject to the Business Firm's having sufficient employment in first filing exemption claim.** It directly follows the year during which property was placed in service (first became operational) inside the enterprise zone. Exemptions on different property at one location may begin over as many as three successive years pursuant to a single authorization.
Number of consecutive years in which the Business Firm's qualified property was, is or will be exempt. It is typically three or five years in total, as determined with local authorization.
Approximation of taxable value of qualified property of the Business Firm that was exempt in previous property tax year. This is the value on which taxes would otherwise have been levied, and it may be less than the property's real market value.

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Parts	Data Column Name	Definition\Description of Data
A	Property Taxes Abated	Estimated amount of taxes to have been imposed if the qualified property of the Business Firm were not exempt.
A	Approximate Cost of Related Investment(s) in 2017 & 2018, as applicable	The total amount spent on property placed in service in one or both of those years, on which Business Firm sought to claim exemption that began in the 2018–19 or 2019–20 property tax years.
B	Approximate Cost of Investment in 2019	Total amount spent on property that year, for which Business Firm is seeking exemption in current property tax year.
B	Continuation of Project?	It is in the affirmative (YES) if the Business Firm is claiming exemption on property pursuant to the same authorization as a prior exemption in Part A.
C	Assessed Value of Exempt Property in Preceding Year	Approximation of taxable value of qualified property of the Business Firm that was exempt in previous property tax year in an enterprise zone in that county.
C	Estimated Assessed Value for Taxation in Current Year	Attempt to forecast the taxable value, on which taxes will be levied in the current Property Tax Year, for formerly exempt qualified property of the Business Firm. [Though called for under ORS 285C.130(5), many counties are unable to meaningfully adjust value for coming year due to timing issues]
C	Estimated Property Taxes to Be Imposed	Approximate amount of taxes to be imposed and presumably collected in the current Property Tax Year on formerly exempt property of the Business Firm in an enterprise zone in that county.

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Parts	Data Column Name
D	Application Date (local submission)
D	Authorization Date (local approval)
D	Does Firm Have Other Recent Project?
D	Estimated Cost of Investment in Qualified Property
A, B, D	New Jobs of Firm in Zone <u>or</u> Anticipated New Jobs of Firm in Zone

Definition\Description of Data
When local zone manager received Business Firm's authorization application,* before physical work commenced to construct, modify or install qualified property. The existing level of employment, on which required increase is based, is the annual average number of firm employees over the 12 months preceding this date.
When local zone manager and county assessor's office authorized the Business Firm by having approved its application,* subject principally to the eligibility of the firm's (proposed) operations and the firm's commitment to increase employment.
It is in the affirmative (YES) if the Business Firm is known to be already receiving or claiming an exemption listed in Part A or Part B pursuant to another authorization.
Total amount from authorization application that Business Firm anticipates spending on qualified property, on which it would claim exemption. Though sometimes exactly right, such estimates often differ greatly from actual investment costs.
Number of employees of the Business Firm as reported in exemption claim form,** who are in addition to existing employees, or that the firm (often conservatively) expects to hire when applying for authorization.* Employees are persons in a full-time, year-round job, who are engaged in eligible activities, anywhere in the enterprise zone (and at any nearby site from which operations are transferred into the zone).

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Parts	Data Column Name
D	Firm's Existing Number of Employees
A, B	Firm's Total Number of Employees in Zone
A	Notes for Job Numbers
B, D	Has Local Zone Sponsor Waived Hiring Requirement?

Definition\Description of Data
Annual average number of employees of the Business Firm over the 12 months preceding the Application Date for authorization.*
Annual average number of employees of the Business Firm in the previous calendar year, or simply the number of employees on the date of an initial filing in Part B, as reported in exemption claim.** This number normally needs to be the greater of at least 110% or one job more than the firm's existing number of employees from the authorization application.
As applicable, reason for why: <ul style="list-style-type: none"> • employment figures are blank if reported in Part B with a Continuation of Project or with another project by the same Business Firm in the same enterprise zone, or • the number of New Jobs of Firm in Zone might not meet the normally required increase of at least one job or 10%, as allowed either by a Waiver or by the firm's paying the zone sponsor an amount equal to that year's abated taxes (allowed once).
It is in the affirmative (YES) if local government(s) that sponsor the enterprise zone are known to have approved a Waiver for the Business Firm at the time of authorization.

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<u>Additional Terms</u>	<u>Definitions</u>
Waiver	Such a 'waiver' allows a Business Firm to qualify without satisfying 10% employment increase requirement—subject to meeting conditions and minimum employment as set in local zone sponsor resolution(s) with authorization—if also either making a \$25 million investment, or achieving 10% increase in productivity and paying 25% of tax savings toward workforce training.
Blank Data	<ul style="list-style-type: none"> Employment numbers of a Business Firm that has two or more projects in the same enterprise zone or has exemptions in both Parts A and B pursuant to the same authorization, in that numbers are listed only once with the more recent project or exemption to avoid double counting. No applicable note or affirmation under respective column heading.
Redacted Data	Per ORS 285C.145(4) data are excluded for the previous calendar year's average annual wages or compensation for new, additional jobs, as listed in line 9 of exemption claim form.**
Application for Authorization	* Department of Revenue Form 150-303-029 (Oregon Enterprise Zone Authorization Application – OR-EZ-AUTH) which business firms submit locally prior to commencing physical work (construction, installations) on new investment in qualified property.
Exemption Claim	** Department of Revenue (DOR) Form 150-310-075 (Oregon Enterprise Zone Exemption Claim – OR-EZ-EXCLM) which business firms file annually with county assessor or DOR in order to qualify or remain qualified and receive exemption on qualified property.