WELCOME!



Clatsop County
Office of
Assessment &
Taxation

Business Personal Property

OUR MISSION

"Our mission is to uphold Oregon law by appraising all property equitably, collecting and distributing taxes accurately and providing public service with quality and creditable standards."

66 DEFINING BUSINESS 99

Do you **expect** to profit from your activities in Oregon? If so, you are probably doing business in Oregon. A taxpayer having one or more of the following in Oregon is clearly doing business in this state:

- A stock of goods.
- An office.
- A place of business, other than an office, where affairs of the corporation are regularly conducted.
- Employees or representatives providing services, such as accounting or personal services, to customers as the primary business activity.
- Employees or representatives providing services incidental to the sale of tangible or intangible personal property, such as installation, inspection, maintenance, warranty, or repair of a product.
- An economic presence through which the taxpayer regularly takes advantage of Oregon's economy to produce income including: short term vacation rentals.

OKAY, I HAVE A BUSINESS-BUT WHAT IS BUSINESS PERSONAL PROPERTY?



BUSINESS PERSONAL PROPERTY IS...

Taxable personal property includes machinery, equipment, furniture, etc., used previously or presently in a business including any property not currently being used, placed in storage, or held for sale. This also includes freight costs and installation!

The characteristic that distinguishes **B**usiness **P**ersonal **P**roperty from real property is mobility. **B**usiness **P**ersonal **P**roperty is property that is not affixed to, or part of, real estate.

THIS INCLUDES...

- Non-Inventory Supplies
- Amusement devices/equipment
- Barber and beauty furniture/equipment
- Garage and service station tools/equipment
- Leased equipment
- Medical equipment
- Movable machinery, tools and equipment (such as logging and construction equipment, lift trucks and equipment used in service industries)
- Office furniture/equipment
- Store furniture/equipment
- Libraries (such as repair manuals, electronic media, cd's, videos, tapes, law books)
- Fixed load vehicles and mobile equipment
- Freight costs
- Setup costs
- Any property:
 - Being used in a business (including assets owned by another party- i.e.: mechanics tools or vendor supplied equipment).
 - Items not currently in use.
 - Items placed in storage.































































IS ALL PERSONAL PROPERTY TAXABLE?

• Except as otherwise specifically provided, all personal property shall be assessed for taxation each year at its situs as of the day and hour of assessment prescribed by law.

ORS 308.105(1)

• All personal property not exempt from ad valorem taxation or subject to special assessment shall be valued at 100 percent of its real market value, as of **January 1**st, at 1:00 a.m. and shall be assessed at its assessed value determined as provided in **ORS 308.146**. **ORS 308.250(1)**



BUSINESS PERSONAL PROPERTY IS NOT...

Oregon Revised Statute **307.020** defines both personal and **intangible** personal property.

Intangible personal property is not taxable!

Definition of personal property

- (1) As used in the property tax laws of this state, unless otherwise specifically provided:
- (a) **Intangible personal property** or intangibles includes but is not limited to:
- (A) Money at interest, bonds, notes, claims, demands and all other evidences of indebtedness, secured or unsecured, including notes, bonds or certificates secured by mortgages.
- (B) All shares of stock in corporations, joint stock companies or associations.
- (C) Media constituting business records, computer software, files, records of accounts, title records, surveys, designs, credit references, and data contained therein. Media includes, but is not limited to, paper, film, punch cards, magnetic tape and disk storage.
- (D) Goodwill.
- (E) Customer lists.
- (F) Contracts and contract rights.
- (G) Patents, trademarks and copyrights.
- (H) Assembled labor force.
- (I) Trade secrets.

ALSO EXEMPT FROM PROPERTY TAX!

All items held <u>exclusively</u> for personal use. Household goods, furniture, clothing, tools, and equipment used <u>exclusively</u> for personal use in and around your home. ORS 307.190

Items of tangible personal property consisting of inventory, including but not limited to materials, supplies, containers, goods in process, finished goods and other personal property owned by or in possession of the taxpayer, that are or will become part of the stock in trade of the taxpayer held for sale in the ordinary course of business, are exempt from ad valorem property taxation. ORS 307.400

Farm animals. Livestock, poultry, fur-bearing animals, and bees. ORS 307.394

Farm machinery and equipment when used according to ORS 307.394 See Everything is NOT Exempt Power Point Presentation located on the Yamhill County Personal Property Hub for more information!

Licensed vehicles other than fixed load/mobile equipment. ORS 801.285 *There are some exceptions here! When in doubt, reach out!

DON'T PANIC! THERE IS A THRESHOLD!

- After we work the return, if the **depreciated value** does NOT go over the current year threshold (which is reported to us annually by the Oregon Department of Revenue) the business is considered <u>UNDER THRESHOLD</u>.
- The good news? This means no tax bill will be generated for the coming tax roll!
- Keep in mind, all businesses, even under threshold accounts are subject to audit.
- The bad news? Even if your business remains under threshold year after year, you are still required to supply our office with a return each year. ORS 308.290

LETS RECAP SOME KEY POINTS!

- The definition of business: do you EXPECT to make a profit?
- Personal property is ALL tangible assets used in the business.
- All business owners have some form of personal property and should be reporting.
- **<a><a> The assessment date is January 1st of each year!**
- Your personal items are only claimed if they are being used for the business.
- A bill is only generated when the depreciated value goes over the taxable threshold.

"I HAVE NEVER, EVER, EVER, HEARD OF THIS! IS THIS NEW?"

- The first year for taxes on everything- personal property, real property, and inventory- in the state of Oregon was 1844!
- Prior to 1859, EVERYTHING was taxable! A man's pocket watch, his horse, saddle, clothes, and any tools of his trade! The assumption was that everything was taxable unless exempt by law.
- ORS 308.290 was amended in 1953- over 65 years ago!
- All businesses should be registered with the Secretary of the State and their website details the responsibilities for all new and existing businesses, including the requirement of filing a personal property return.

WHAT IS THE DIFFERENCE BETWEEN FEDERAL, STATE AND PERSONAL PROPERTY?

Over time, the assets you report on your federal and state returns may eventually depreciate to zero.

Personal Property does not!

The **Personal Property** return must contain a **full** listing of all assets, date of acquisition, cost, and a statement of real market value.

This listing must include items that may have fully depreciated for state or federal purposes, in storage, or expensed.

501(C)(3) "I HAVE A 501(C)(3), SO I AM EXEMPT."

- Not exactly. 501(c)(3) allows your customers to write off a purchase they made from you via a receipt, but it does NOT mean you are exempt from county tax or the obligation to file your personal property return.
- To be exempt from county taxation, you must apply through our office and meet certain criteria. Upon review of your application, our exemptions specialist will notify you of your status.
- Until this process is complete, you are 100% taxable and should be filling out a return.
- Upon approval, the values you reported on your personal property return are the values we need to exempt you from taxation, so we need a first year return in almost all circumstances.

CONFIDENTIALITY

- You should know that what you supply to our office regarding your inventory is confidential!
- Only the registered business owner may have access to the inventory itself. Because of this, if the business owner wants a third party to have access to discuss any issues with the return or inventory, you MUST sign a waiver.
- This applies to spouses, unregistered business partners, CPA's, bookkeepers, etc.
- The exception: if a person is noted in the Taxpayer's Declaration, it is assumed they have authorization- we may reach out to those listed in the Declaration if we have questions.
- If you need this form, you may obtain it in our office or from the DOR's website:
 https://www.oregon.gov/DOR/forms/FormsPul

https://www.oregon.gov/DOR/forms/FormsPubs/assess-tax-diclosure-manual_303-429.pdf



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LETS RECAP SOME KEY POINTS!

- Personal property has been around for a very long time!
- There are differences in federal, state and personal property taxes regarding the depreciation.
- 501(3)(c) does not relieve you of your duty to file. Contact our office for more information.
- Returns are due March 15th to avoid any penalties.
- Assets are confidential!

FILLING OUT THE RETURN...

- The return is available on DOR's website:
 https://www.oregon.gov/DOR/forms/Pages/default.aspx,
- And in our office:820 Exchange St, Suite 200, Astoria, OR 97103
- Second-year filers will receive an asset listing mailed to them from our office via USPS.
- The return is 2 pages, double sided, and additional pages may be attached to include a list of assets.
- It will be returned if the taxpayer declaration is not filled out completely and signed.
- Due no later than MARCH 15th to avoid penalties!

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The TAXPAYERS DECLARATION Must be filled out completely or your return will be sent back to you.

SCHEDULE 1 LEASED ITEMS

These are items you do not own, but are using in your business.

This would not include your monthly "rent" for the building, but rather the tangible items you are leasing.

Examples may include copiers, point of sale machines, coffee makers, or maybe even larger equipment such as forklifts!

It is important to note the Lessors information and to note who is paying the taxes- you or them. This is generally found in your lease agreement.

Keep in mind, the lessor is also required to file a BPP return. We match up their information with what you provide to help ensure accuracy.

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NONINVENTORY SUPPLIES ARE:

- Consumable items that do not become a part of the finished product and will not be sold to the customer.
- This is a required field. If no supplies are reported, a value is attached to the account.
- Example: \$50,000 RMV x 3%=\$1500.00



SCHEDULE 2 NON-INVENTORY SOME EXAMPLES OF SUPPLIES

Office	Operating	Maintenance	Spare Parts	Other Non-Inventory
Supplies	Supplies	Supplies		Supplies
Business Cards	Cleaning	Abrasives	Automotive	Carpet Samples
Paper	Supplies	Absorbent Materials	Parts	Paint Samples
Floppy Disks	Fuels	for Spills	Bearings	Wall Paper Samples
CD's	Protective	Axle Grease	Circuit	Fuels/Gasses in Storage
Forms	Clothing	Belts & Hoses	Breakers	Gasoline, diesel
Pens/Pencils	Protective	Drill Bits	Computer Parts	Hog fuel
Printer	Equipment	Rock Salt for Ice &	Fuses	Nitrogen
Cartridges	Solvents	Snow	Light Fixtures	Propane
Copier Toner	Reserve tanks	Saw Blades	Machine Parts	Items not covered in other
Stationary	of glycol,	Tires	Motors	Categories
Staples	ammonia, CO2	Welding Rods	Repair Parts	
Paper Clips		Wire & Cable	Gears	
Other Small		Paper Towels	Production and	
Office Supplies		Toilet Paper	Maintenance	
		Handsoap	Machine Parts	

	ntory supplies (Se	ee instruction	ons for ex	amples.)							
		port total c				ry 1		Get 18919		6	Assessor's RMV
General office supplies	Maintenance suppli	ios i	operating su	pplies		Spare	parts	5 Other no	vinventory pleas	0	RMV leave blank)
										1	
Schedule 2 Items are re	ported on senarate a	Hachments	check her	w-[]		Sci	hedule 2 f	otal: (Include at	achmonte)		\$0.
To readile & recitio die 10	portos en separate a	tia or illicition,	OTTO OTTO	0		-		o wat prices on an	and the same of		
Schedule 3-Floating											
Registration no.	Oregon M	arina Board n	0.	Da	te purch	ased	P	urchase price	Owner's of real ma		Assassor's RM (leave blank)
Own:	Contract holds	v:		Ex	act mod	rago locati	on on Janua	ry 1	or real ma	ING VIIO	(meso prand
Fee simple Con	tract										
If you have remodeled your f											
in the space to the right. (I replacement, or acquisition	of a tender house or sw	vim float.) Als								-	
completed structures. Appr	oximate date of remod	leling:									
All other vessels	Does this ve	ssel ply the I	high seas?	□ Y	98	No.					
Registration no.	Date purchased	Purchase	price	Name of v	assal						
Primary moorage				Langth of	vessel	Type of	fishing or a	ctivity			
If Schedule 3 Items are re	ported on separate a	ttachments,	check her	e: []	Sch	edule 3 to	otal: (Includ	se attachments)			
Schedule 4—Professi	onal libraries (Use	this format	1	and the same		e sheet.	Enter "No	ne" if no prop	Owners o	10.7	
Select one	Title of book	or set	If set, is it	Yes	4	Number of volumes		Cost when purchased	real mark	of value	Assessor's RN (leave blank)
								7			
					_					-	
*For example, books, tapes, videos, compact discs	Select one			•	Sched	lule 4 tota	alt (Include	attachments)	50.0	10	
Armana' combany mana											100
		E	5.20			CC: 1				~	u:
Schedule 5A—All other	er taxable person	al property	y (Not rep	orted on	Scheo	dules 1, 2	T.		h -		
	· 2		N-No	W Moruf	Scher s Purcha	sed No.	7	Cost when purchased	of real m	's opinion narkot value	Assassor's Pil
Schedule 5A—All other	Ident (manufacture	ification r and serial re	N:No U:Us	W Manuf.	s Purcha Mo.	sed No. of Yr. units	Each	purchased Total	of real m	's opinion narket value lotal	Assessor's RM (leave blank
Schedule 5A-All other	→ ²	ification r and serial re	N-No	W Manuf.	s Purcha Mo.	sed No.	7	purchased	of real m	's opinion narkot value	Assessor's Ri (leave blank
Schedule 5A—All other	Ident (manufacture	ification r and serial re	N:No U:Us	Manuf. year 2010	s Purcha Mo.	sed No. of Yr. units	Each	purchased Total	of real m	's opinion narket value lotal	Assessor's PA (leave blank)
Schedule 5A—All other	Ident (manufacture	ification r and serial re	N:No U:Us N	Manuf. year 2010	s Purcha Mo.	sed No. of Yr. units	Each	purchased Total 300	of real m	's opinion narket value lotal	Assessor's PM (leave blank)
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Schedule 5A—All oth Select one ham of properly Sample Item	Identification Iden	ification r and serial no 13456789	N-Ne UcUs	Manuf. 2010	s Purcha Mo.	sed No. of Yr. units	Each 150	\$0 \$0 \$0 \$0	of real m	's opinion narket value lotal	Assessor's PA (tense blank)
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Schedule 5A—All oth Select one ham of property Sample Item	Brand Name/12	ification r and serial no 13456789	N-No.) N-No.) N - No. N - N	Manuf. year 2010	Purcha Mo. 6	sed No. of Yr. units	Each 150	Total 300 \$0 \$0 \$0 \$0 \$0 \$0 \$	of real m	's opinion narkot value lotal 300	(laevo blank Assassor's RI
Schedule 5A—All oth Select one ham of properly Sample Item (Attach separate sheet if necessary)	Identification Iden	ification or and social no 13456789	N-No.) N-No. UcUs N Very	Manuf. 2010	Purcha Mo. 6	sed No. of Yr. units	Each 150	Total 300 \$0 \$0 \$0 \$0 \$0 \$0 \$	of real m	's opinion market value lotal 300 \$0.00 s opinion of	(laevo blank Assassor's RI
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Schedule 5A—All oth Select one ham of property Sample Item (Attach separate sheet if necessary) Schedule 5B—Small it Dealership Barber and Beauty Sh	Identification Iden	ification e and social no 23456789 100 100 100 100 100 100 100 1	N-Ne U-LUS N Vere on ti	w Manuf 2010 2010 2010 Landsceptal	Purcha Mo. 6	sed No. of Yr. units 100 2	Each 150	Total 300 \$0 \$0 \$0 \$0 \$0 \$0 \$	of real m	's opinion market value lotal 300 \$0.00 s opinion of	Assessor's RI (leave blank)
Schedule SA—All other Select one Item of property Sample Item (Attach separate sheet if necessary to be already to be a separate sheet if necessary to be a separate sheet if	Brand Name/1; Brand Name/1; Select on hand tools (Not replace) Medical Medic	ification r and sorial no r an	N-Ne U-LUS N Vere on ti	w Manuf year 2010	Purcha Mo. 6	sed No. of Yr. units 100 2	Each 150	Total 300 \$0 \$0 \$0 \$0 \$0 \$0 \$	of real m	's opinion market value lotal 300 \$0.00 s opinion of	(leave blank) Assessor's Rife

SCHEDULE 3 FLOATING PROPERTY



Assessable floating property includes:
Floating homes
Boat houses
Floating home / Boat house combinations
Shops
Hangars

Restaurants

Moorages

Commercial Fishing Vessels

											Clear Ti	his Page
Schedule 2-Noninve	entory sup	plies (See ins	tructions fo	rexan	nples.))						
	U	Report t	total cost or	hand	as of	Janu	ary 1			5 Other nonin	i i	Assessor's RMV
General office supplies	Mainton	ance supplies	Operation	ng supp	olios			Spare p	arts	supple		laave blank)
If Schedule 2 Items are re	ported on s	eparate attachn	ments, check	here:				Sch	edule 2 to	tal: (Include attac	hmonts)	\$0.0
Schedule 3-Floating	property	(Include docks	and pilings	. Ente	r "Nor	e" if	no p	roperty	to report)		
Registration no.		Oregon Marine B	loard no.		De	te pure	chase	d	- 0	chase price	Owner's opinion	Assessor's RMV
Own:	Cor	ntract holder:		_	Ex	act mo	orage	locatio	n on Januar	y 1	of roal market value	(leave blank)
Fee simple Cor	ntract											
If you have remodeled your in the space to the right. (
replacement, or acquisition	of a tender h	house or swim flo	at.) Also repo									
completed structures. App	roximate car	e or remodeling:		ar 2004	1		_	_				
All other vessels		es this vessel pl			■ Y		■ N)				
Registration no.	Date pu	urchased Pu	urchase price	Na	ime of v	ossal						
Primary moorage				La	ength of	vesse		ype of f	shing or act	ivity		
If Sci., dule 3 Items are re	ported on s	eparate attachn	ments, check	here:		Sc	hedu	ile 3 to	tal: (Include	attachments)		
		-1 # I # I-1				5503	W.C.					
Schedule 4—Profess Select one	- RE	nes (Use this t	-		on a s	10	77.77		8	P	Owner's opinion of	F
Type of library	_	itle of book or sat	3 N	-	Yes	1		mber of lumes		Cost when purchased	roal market value Total	Assessor's RMV (leave blank)
*For example, books, tapes,	Select o	200		_	Ţ	Caba	et et e	d data		tachments)		
videos, compact discs	ocicu u	ЛС			10.0	JUIN	oun	4 1018	r fection a	native receiving	\$0.00	
Schedule 5A-All oth	er taxable	personal pro	perty (Not	repor	ted on	Sche	eduk	s 1. 2.	3. or 4.)			
1	, ,	A. Anthropica A. Athr		1	+	5		0	, c	ost when	* Owner's opinion	i*
	افر	Identification	.	N-Now	Manuf.	Purch				urchased	of real market value	Assessor's RM
Select one	(m	nanufacturer and s		U-Used		Mo.		No. of units			Total	
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hem of property		The second	serial no.)	190	year		YŁ	of units	Each	Total	300	
hem of property		The second	serial no.)	N	year		YŁ	of units	Each	Total 300	300	
hem of property		The second	serial no.)	N	year		YŁ	of units	Each	Total 300 \$0.00	300	
hem of property		The second	serial no.)	N	year		YŁ	of units	Each	Total 300 \$0.00 \$0.00	300	
hem of property		The second	serial no.)	N I	year		YŁ	of units	Each	\$0.00 \$0.00 \$0.00	300	
tum of proparty Sample Item	Branc	d Name/1234567	sorial no.) 789	N	year		YŁ	of units	Each	\$0.00 \$0.00 \$0.00 \$0.00	300	
tum of proparty Sample Item	Branc	d Name/1234567	sorial no.) 789		year		YŁ	of units	Each 150	Total 300 \$0.00 \$0.00 \$0.00	300	(lazvo blank)
hem of property	Brand	d Name/1234567	789	N	2010	6	Yr. 10	of units	Each 150	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	300 3 3 3 3 5 5 5 6 7 7 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	(laavo blank) Assessor's RM
bom of proporty Sample Item (Attach separate sheet if noc Schedule 58—Small	Brand Selhand tools	d Name/1234567	respective (elsewhere	N V	2010	6	Yr. 10	of units 2	Each 150	\$0.00 \$0.00	300	(lazvo blank)
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bam of proporty Sample Item (Attach separate sheet if nec Schedule SB—Small Dealership Barber and Beauty St Who is responsible for ta	Brand Brand Sel hand tools hop xes? Co	lect one s (Not reported Garage) Medical	elsewhere	N V	your 2010 s return	6	Yr. 10	of units 2	Each 150	\$0.00 \$0.00	300 3 3 3 3 5 5 5 6 7 7 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	(laavo blank) Assessor's RM
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SCHEDULE 4 LIBRARIES

- Books, Tapes, VHS, DVD, BluRay, Chilton, Law Libraries, Disks, Compact Disks, and other types of media are considered libraries and should be listed.
- Libraries include, but are not limited to, those held by accountants, architects, attorneys, consultants, doctors, health science professionals, other science professionals, surveyors, and title companies. Electronic, mechanical, and other technical professionals should also use this schedule.
- ***Canned software is not taxable, and therefore should **not** be included. **Canned software** is software that you go to a store and buy off the shelf, opposite from software that someone would make just for your needs and not the average user. (More information about software coming up!)
- Use the first drop down in this section to let us know if you have any libraries to report.
- Use the second drop-down to let us know if you have to use the addendum or other attachments for your law library.

LAW LIBRARIES

- Law Libraries are different and generally apply to attorneys or others who may utilize a law library.
- If you have a law library, you are responsible for using the law library depreciation schedule to arrive at the value of your library.
- Attach your law library to your return.

TAXABLE SOFTWARE

- Canned software is not taxable? CORRECT!
- All software is not taxable? INCORRECT!
- Software that provides a function to a piece of equipment is taxable. If the equipment can not run without the software, the software and any upgrades are taxable and should be reported.
- Examples of taxable software: Various medical equipment, mechanics diagnostic scanners, machinery and equipment that uses software to operate, etc.

Sahadala 2 Nasiona	otoni su	notice (Car in	de untione d	05 0000	nelar l									
Schedule 2-Noninve	ntory su		total cost o		-		ary 1						ř	lancour's
General office supplies	Mainter	nance supplies	à	ting supp		T		Spare p	nortic .	15	Other noni			Assessor's RMV save blank)
Corneral Office Supplies	marsy	rance suppress	Opera	any supp	, cuo	+	_	opere	paris .	+	supp	les	,	acre transp
					-		_	_						***
If Schedule 2 Items are reg	ported on	separate attach	ments, che	ck here:	Ш			Sci	hedule :	2 total:	(Include atta	chmonts)		\$0.
Schedule 3-Floating	property	(Include dock	and piling	s. Ente	r "Nor	ne" if	no p	ropert	y to rec	ort.)				
Registration no.		Oregon Marine i				te pure					se price	Owner's		Assessor's RM
Own:		ontract holder:			-	ad mo	verse.	brok	on on Jar	\$		of real ma	rkat valuo	(loave blank)
Fee simple Cont		United thomas.			EA.	MACK THIS	way	, social	on on our	namy i				
If you have remodeled your fi	loating prop	perty during the po	ast year, plea	se descr	be									
in the space to the right. (T	his may in	idude a room or	story addition	on, strin	ger							_		
completed structures. Appr				on para	ay									
All other vessels	Dr	oes this vessel p	w the high	50057	Пу	es [N.	,						
Registration no.	_		urchase price		otne of s			*.				-	_	
-	l last p	\$												
Primary moorage		· · ·		L	ingth of	yesse		ype of	fishing or	activity				
							_	_						
If Schedule 3 items are reg	oorted on	separate attach	ments, chec	ck here:		Sc	hedu	de 3 to	otal: (no	ludo att	achments)			
							2100						×150	
Schedule 4-Professi	onal libra	aries (Use this		_		-	ate s	heet.	Enter "?	Vone"	f no prope	-	_	
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50-553-004 (Flox: 9-18)			lect on											

SCHEDULE 5A ALL OTHER PROPERTY

- Schedule 5A is where you will put the bulk of your items as this is where the depreciation occurs.
- Computers, tablets, chairs, desks, barrels, conveyors, forklifts, stereos, bank vault doors, cell phones, décor, filing cabinets, lathes, linens, pinball machines, restaurant equipment, lawn mowers, vending carts, workbenches, etc.
- This is also where you would record freight costs and setup costs associated with your assets.
- Vital information here: item description, new or used, manufacture year if pertinent to equipment, year of purchase, number of units, & cost when purchased. The new form will total your costs. Our system depreciates from that information!

66BUT I DON'T KNOW THE COST! 99

- No need to worry. That issue is taken into consideration!
- The owners opinion of market value is used for these circumstances.
- Items gifted to you and used in business.
- Items gifted to your business.
- Items donated to your business.
- No record of purchase.
- Real market value of all property, real and personal, means the amount in cash that could reasonably be expected and sold by an informed buyer to an informed seller, each acting without compulsion in an arms-length transaction occurring as of the assessment date for the tax year.

	Schedule 2-Noninven	tory st		rt total co	_		-	_	anı f	_					F	
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SCHEDULE 5B SMALL HAND TOOLS

- Report value of all small hand tools and nonpower tools not reported elsewhere on the return.
 This is not itemized like schedule 5A is.
- For the top box in the blue circle, you will include an **ESTIMATE** of real market value. Think, "As of January 1st, I had X amount of value in small hand tools."
- The **subtotal** would be the **actual value** of small hand tools on hand as of January 1.
- Beneficial for ease of reporting!
- Mechanics shops, doctors offices, dental practices, manufacturers, etc.
- After you fill in your values, check to see if any of the other information in Schedule 5B applies to your business.



LETS RECAP SOME KEY POINTS!

- The return is available from the Department of Revenue (DOR)website or you can contact our office to have one sent to you.
- Schedules 1-5b need to be completed if they apply to your business.
- We depreciate from original cost and year, so providing that information is vital.
- We can not process an unsigned tax return.

"THERE IS NOT ENOUGH ROOM ON THE RETURN!"

- We know. We can't fix that.
- BUT, we encourage you to use an attachment to log your assets.
- Once we have you on record, we supply you a copy of your asset list each year along with sending you the return. It is up to you to look through it and cross off disposed items. Once you have crossed off all your items, you can attach this report along with any additions to the form.

IF I DON'T RECEIVE A RETURN, DO I HAVE TO FILE?

YES!!!

- Counties are not required by law to mail out tax returns.
- Failure to receive or secure the form shall not relieve the person, managing agent or officer from the obligation of making any return required by this section.

ORS 308.290(2)(c)

 You may print a form directly from the following Department of Revenue website:

https://www.oregon.gov/DOR/forms/Pages/default.aspx

- You may contact our office to have one mailed to you.
 - **•** 503-325-8522
 - 820 Exchange St., Suite 200, Astoria

WHAT IF I FILE MY RETURN LATE?

- After March 15th but on or before June 1st, you will be assessed a penalty of 5% of the tax.

 (March 16th-June 1st) ORS 308.296
- After June 1st but on or before August 1st, you will be assessed a penalty of 25% of the tax.

 (June 2nd August 1st) ORS 308.296
- After August 1st, you will be assessed a penalty of 50% of the tax.

(August 2nd – December 31st) ORS 308.296

WHAT IF I CHOOSE NOT TO FILE A RETURN?

- 1. If a business fails to file a tax return, the business shall be evaluated from the best possible information obtainable and a value will be forced upon the account.
- If you are a **new business** to our system, we will use comparables and average them out to assess a value. The 50% late file penalty will also apply. The comparables may or may not reflect values that are close to your actual value.
- If you have an **existing account**, we will take the last value on the account and apply a percentage. Example: \$17,000 in value x 10% = \$1,700 = \$18,700 in value. Your tax rate will be applied based on the levy code your business is in. Then a 50% penalty will be attached to the account for late/non-file accounts.
- 4. Each year you do not file, a new forced value will be attached to the account, and the percentage will increase.
- 5. Penalties apply whether you have an existing account or a new business when forced value occurs.

IF MY EQUIPMENT IS ONLY USED PART OF THE YEAR, IS IT STILL TAXABLE?

YES!

- Any tangible personal property held by the owner wholly or partially for use or sale in the ordinary course of a trade or business, for the production of income, or solely for investment is taxable. ORS 307.190(2)(a)
- Note: We **do not** recognize percentage of use for the majority of assets. The only exception is by statute and involve logging and farming equipment.

LETS RECAP SOME KEY POINTS!

- The form is tiny and doesn't have enough room- but you can attach additional asset lists.
- Even if you do not receive a return, you have an obligation to file unless otherwise directed by our office.
- Late filing = penalties up to 50% of taxable value.
- Not filing = FORCED VALUE
- We do not recognize percentage of use.

I CLOSED, SOLD, OR WILL BE SELLING MY BUSINESS. WHAT DO I NEED TO DO?

- Prior to closing the sale, notify the County and request an 'advanced demand' to get any pending taxes paid if necessary. Look at the timeline on the hub to learn more!
- Authorize release of confidential asset details to new owner if applicable.
- Complete a return the following January to officially reflect status of assets. (Storage, disposed, donated, sold, etc.)
- Upon payment of any due taxes, we will update the account to reflect new ownership so future returns and tax bills are sent to the new owner.

Note: The County does not pro-rate taxes, this is a private matter between the parties.

"I AM PURCHASING A 'NEW TO ME' BUSINESS, WHAT SHOULD I KNOW?"

- If you are purchasing used personal property from another business, you should check to see if there are any tax or liens owing on the property **before purchasing it!**
- Check with the tax collector in the Oregon county where you are planning to purchase the equipment **and**, conduct a Uniform Commercial Code (UCC) search with the Secretary of State. The link is found on the Yamhill County Personal Property Hub in the Information Station under Helpful Links.
- A lien means we (or another party) has an interest in the equipment until the debt is paid. This equipment is collectable!
- Purchasing someone else's property with liens means that you are now responsible for those liens! We follow equipment, not owner's!

OMITTED PROPERTY

- Omitted property is defined as any part of any real, personal, or centrally assessed property that has been omitted due to the assessors lack of knowledge of its existence.
- Example: Sally opened business in 2013 but did not know she had to file a business personal property return. She failed to file 2014, 2015, 2016, 2017, and 2018. During a site visit, the assessor's office found she was in business and instructed Sally to file a return. Sally filed a return in 2019. Sally is may be liable for taxes that would have been levied in 2014, 2015, 2016, 2017, 2018 and now in 2019. A 50% late fee would be attached to each filing year.
- The state recognizes that failure to know the laws does not alleviate the necessity to file.
- If you are unsure whether you need to file or not, contact our office.

- When the assessor discovers omitted property, the property may be added to the current roll and up to the five years proceeding rolls (ORS311.216).
- Upon discovering omitted property, the assessor must notify the property owner of the intention to add the omitted property to the roll (ORS 311.219).
- The tax payer has 20 days to show cause why the omitted property shouldn't be added to the roll (ORS 311.219).

APPEALS

BoPTA (Board of Property Tax Appeals)

Deadline – December 31st for current tax year only. Appeal forms are available at the Clatsop County Clerk's office.

https://www.co.clatsop.or.us/clerk/page/board-property-tax-appeals-bopta

Magistrate

30-days to file appeal of BoPTA decision, filing fee applies

Magistrate-omitted property

90-days to file appeal on omitted property correction from date of corrected tax notice, filing fee applies

PERSONAL PROPERTY TIMELINE!

- **Dec. 31** The new forms should be available online around this time...
- Jan. 1 Assessment date at 1:00 a.m.
- March 15 Returns are due.
- March 16 Late returns subject to 5% penalty.
- **April 1** Deadline for taxpayer to file exemption application.
- **June 2** Late returns subject to 25% penalty.
- **July 1** Our lien date for personal property.
- Mid July is wrap of personal property entry of returns. All returns should be filed for given year to comply with internal processing deadlines.
- Aug. 2 Late returns subject to 50% penalty.
- **Aug. 15** Non-Filers are assessed forced values.
- **Sept.** Tax Roll calculations occur.
- Oct. 25 Tax statements are mailed on or before this date.
- Oct. 26 First day to file appeals with BOPTA is the day following the date tax statements are mailed.
- **Dec. 31** Last day to file appeals with BOPTA.
- **Dec. 31** Last day to petition BOPTA to excuse late filing penalty.

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Director of Assessment & Taxation

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Thank you to Yamhill County!

This presentation was originally designed by Yamhill County's Assessment and Taxation's Personal Property Department. With their permission, Clatsop County has used their templates and updated the information to suit our unique area. We would like to thank Yamhill County for allowing us to use their templates and information; which saved us valuable time and costs.

