

Columbia County Assessor Office of Assessment and Taxation

Business Personal Property Tax Information Guide

How would you define a business?

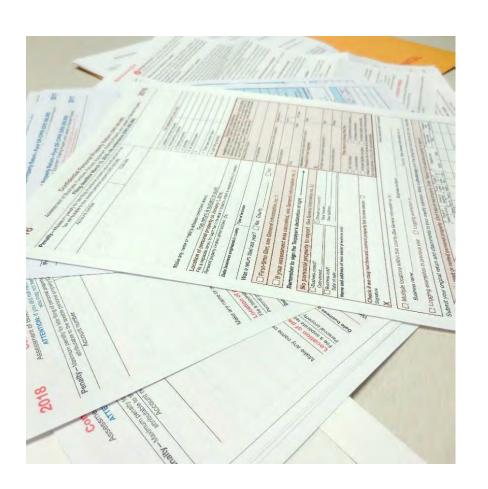
Do you **expect** to profit from your activities in Oregon? If so, you are most likely doing business.

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 and costs.

The characteristic that distinguishes business personal property from real property is mobility. Business personal property 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/Installation costs
- Any property:
 - Being used in a business (including assets owned by another party- i.e.: mechanics tools or vendor supplied equipment)
 - 2. Items not currently in use
 - 3. Items placed in storage

ASSET EXAMPLES:































































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, <u>as of January 1st</u>, 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 intangible personal property:

- (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 exclusively for personal use. Household goods, furniture, clothing, tools, and equipment used exclusively 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
- Licensed vehicles other than fixed load/mobile equipment. ORS 801.285

^{*}There are some exceptions here. When in doubt, reach out!

TAXABLE AND NON-TAXABLE SOFTWARE:

- Canned software is <u>not</u> taxable.
- Canned software is software you can buy off a store shelf.
- Examples of non-taxable software: word processors, AutoCAD, Photoshop, etc.
- Software that provides a function to a piece of equipment <u>is</u>
 <u>taxable</u>. If the equipment can not function 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 use software to operate, etc.

WELL, I DON'T HAVE A LOT IN MY BUSINESS...

- After we process the return, if the depreciated value does NOT go over the current year's threshold limit, the business is considered "<u>UNDER</u> <u>THRESHOLD"</u>. The annual threshold limit is determined by the Department of Revenue.
- If you own multiple locations, it is the total assessed value of all locations that determines if you fall under the threshold.
- The good news? This means no tax bill will be generated for the upcoming tax roll!
- Keep in mind all businesses, even accounts under the threshold, are subject to audit.
- Even if your business remains under the threshold year after year,
 you are still required to supply our office with a return each year.
 ORS 308.290



LET'S RECAP SOME KEY POINTS!

- The definition of a 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.
- 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 is over the threshold amount.

"I HAVE NEVER 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 person's pocket watch, their horse, saddle, clothes, and any tools of their 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. 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 COUNTY PERSONAL PROPERTY?

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

County Personal Property does not.

The Personal Property Return must contain a <u>full</u> 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, are in storage, or expensed.



"DOES HAVING A 501(C)(3) MAKE ME **EXEMPT FROM PROPERTY** TAX?"

- 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 property 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.

I HAVE A BUSINESS WHICH HAS PERSONAL PROPERTY, NOW WHAT?

If you have a current account with us or we know of your business, our office will mail you a return at the end of December each year. You should receive the return in the beginning of January.

Returns are due by March 15th!

We do honor postmarks

Exception: If this date happens to fall on a weekend, the due date will extend to the next business day.

There are currently no extensions for failure to meet the March 15th deadline.

WHAT YOU RECEIVE IN THE MAIL:



The Confidential Personal Property Return.



Step-by-step instructions.



If you have an existing account, you will also receive a copy of the inventory that we have on file.



You may receive an informational flyer.

Penalty - Maximum penalty for late attributable to the tax	e filing of personal property re	tum is 50	percent of	the tax								
Account number			Code area		-							
					1	-		For	assessor's	usa on	he:	
					1	1 Lea	sed n	rented pro		use on	ıy	
								tory supplie				
					ı	3. Flor	ating p	raperty				
					1	4. Lib						
					1	5. All	other p	roperty				
					1	6.						
					1	7. Tota	al real	market valu	e			
Make any name or mailing addre	er cometion show				1	8 Lat	e filmo	penalty				
	return is subject to a	udit.							payer's de	alasatia		
Location of personal proper File a separate return for each tax of Personal property location (street add	oode area or location. Attack		ate listing i	needed		staten	m that	signed. Und I have exam nade are tru	er the penalti mined this ri e. To the bes cossess, or o has been rep	es describ eturn and et of my k	ed in ORS all attach nowledge	all taxable
						as of Name o			has been rep	orted.		-
Date business originated in county	Type of business											
						E-mail a	address	-				
Was a return filed last year?	Yes County			□N	0	Assimo	ed buisin	ness name of	firm assesses	t To	lephoné no	1.
First-time filer, see General	information no. 1					Malling	addres	9		Fi	ak oo.	
If your total assessed value				ld last y	reac,							
see General information no.	2. This doesn't apply to f	first time	filers.			Olty				State	ZP	code
								erson respon	sible for return	n	Date	
Remember to sign the Taxp	aver's declaration at r	right -				X						
						Printed	name.c	of person sign	ing return		Title	
No personal property to Business closed?					_	Person	comple	rting return		_	Telepho	ne no
Date closed:	Moved out Date move		1		100			and total				
Business sold?	New addre	990						This re	tum is bei	ing filed	for:	
Date of sale:					\rightarrow	□ An	individ	dual	□ As	partnersh	p (No. of p	ersons
Name and address of new owner (f business sold)					□ Ac	orpora	ntion	□ A	imited pa	rtnership	
Sign if we MAY NOT FORWAR	D current property list to	new ov	wner.		П				any Al			
X						for con	poratio	ns, LLCs, LL	Ps, and partn	erships.		
☐ Multiple locations within t	this county (See General	informati	on no. 5.)						- 0	Attach sep	arate sheet	if necessar
Business name:	Control Manager			siness	locatio	no						
Submit your original return and	attachments to your cou	nty asse	ssor. Kee	p a pho	tocop	y and t	the att	ached instr	uctions for	your reco	ords.	
Schedule 1-Leased or ren	ited personal property	(Don't	report res	al prope	rty. En	ter "No	one" if	no person	al property	to report)	-
Name and address of	2	3 Payer		to truce	Date	Langte	F No.	0	al post	10 Owner's	banion of	"Assessor"
Second party involved	Description (include model year)	Lescor	More	th Vourty	ment began	agree-	of units	Each	Total		rket value stal	(leave blan
in lease/rent agreement			-	-								

Confidential Personal Property Return-Form OR-CPPR (ORS 308.290)

2025

Filing deadline for this return is March 15, 2025

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Example: Confidential Personal Property Return for 2025.

The assessment date is January 1, 2025, and is used to record all assets purchased or disposed in the year prior.

General office supplies		t total cost on h					Other nonii	nuentory	Assessor's RMV
	Maintenance supplies	Operating	supplies	-	Spare p	arts	suppl	ies	leave blank)
If Schedule 2 items are rep	ported on separate attac	hments, check h	ere:		Sch	edule 2 tota	al: (Include attac	chments)	
Schedule 3—Floating	structures (Include do	ocks and pilings	. Enter "	None" if n	prope	rty to repor	t.)		
Registration no.	Oregon Marine	Board no.	l.	ate purches	ed	Puro \$	hase price	Owner's opinion of real market value	Assessor's RM (leave blank)
Own: Fee simple Cont	Contract holder: tract			xact moora;	e locatio	n on January	1		
If you have remodeled your fi in the space to the right. (T replacement, or acquisition completed structures, Appro	his may include a room of of a tender house or swim!	r story addition, foat.) Also report	stringer						
All other vessels	Does this vessel	ply the high sea	s? 🔲	Yes 🗆	lo				
Registration no.	Date purchased	Purchase price	Name of	vessei					
Primary moorage		-	Length	of vessel	Type of fi	shing or activ	ity		
If Schedule 3 items are rep	corted on separate attac	hments, check h	ere:	Sched	ule 3 to	tal: (Include a	attachments)		
Type of library*	Title of book or se		it complet Yes	N	imber of olumes	o p	ost when urchased	Owner's opinion of real market value Total	Assessor's Ri (leave blank
For example, books, tapes, indees, compact discs	,			Schedul	e 4 total	t (Include atta	achments)		
videos, compact discs	r taxable personal p	roperty (Include	e all item					leport any added o	deteted items
schedule 5A—All othe	3 Identificat	ion N	New Manu	s not repo	No.	schedules 1	1, 2, 3, or 4, F st when chased	Owner's opinion of real market value	Assessor's RI
videos, compact discs	P	tion Nu d serial no.) Uni	4	s not repo	rted on	schedules 1	1, 2, 3, or 4. F	Owner's opinion	Assessor's RI
videos, compact discs Schedule 5A—All othe item of property	ldentificat (manufacturer and	tion Nu d serial no.) Uni	New Manu	s not repo	No. of units	Schedules 1 Corpur Each	1, 2, 3, or 4, P st when chased Total	Owner's opinion of real market value Total	ľ
videos, compact discs Schedule SA—All othe Rem of property	ldentificat (manufacturer and	tion Nu d serial no.) Uni	New Manu	s not repo	No. of units	Schedules 1 Corpur Each	1, 2, 3, or 4, P st when chased Total	Owner's opinion of real market value Total	Assessor's RI
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stance, compact discs Schedule 5A—Alf other item of property Sample Item Attach separate sheet if nece	Brand Name/12345	Son Sundanno.)	New Mark Just year N 2011	s not repo	No. of units	Subt	1, 2, 3, or 4, P st when chased Total	Owner's opinion of neal market value Total 300	Assessor's RI (leave blank
stance, compact discs Schedule 5A—Alf other item of property Sample Item Attach separate sheet if nece	Brand Name/12345	ison serial no.) 6789	New Mark Just year N 2016	s not repo	Plan of units 2	schedules Coopur Each	1, 2, 3, or 4, F st when chased Total 300	Owner's opinion of real market value Total	Assessor's RI (leave blank
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Submit your original return and attachments to your county assessor. Keep a copy of the return for your records.

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This is the second page of the Confidential Personal Property Return for 2025.

STEP BY STEP INSTRUCTIONS ARE INCLUDED!

General information

What should I know about filing this return?

First-time filer—Send your original return with a complete list of assets, non inventory supplies, and any attachments to the county assessor. (ORS 308.290 (3)(a)). Complete a separate return for each location in each county in which you have personal property.

(2) Check and sign—If your county assessor did not send a property tax bill last year because your total assessed value was below the annual cancellation threshold, and you have not purchased or added any taxable personal property, check the box, sign and date the Taxpayer's declaration, and submit the return to your county assessor. If you have purchased, added, or disposed of any taxable personal property, report it on this form and return it to your county assessor (ORS 308.250).

 No property to report—If you don't have taxable personal property in the county, and/or you closed your business, attach a full explanation. Please tell us what you did with the property you reported last year. Sign and date the Taxpayer's declaration, and send it to the county assessor before the filing deadline.

Multiple businesses—If you have multiple businesses within the county, you must complete a return for each business. Check the box and provide the name and location of each business.

What personal property is taxable?

Taxable personal property includes machinery, equipment, and furniture used previously or presently in a business, including any property not currently being used, property placed in storage, property held for sale, expensed items, or items fully depreciated by federal standards.

A reminder . . .

What reporting date should I use for the information requested on this return?

This return must show all taxable personal property which you own, possess, or control as of 1:00 A.M., January 1 (ORS 308.250).

File personal property returns with your county assessor on or before March 15.

What if I file late?

The penalty is 5 percent of the tax owed if the return is filed after March 15, but on or before June 1. The penalty increases to 25 percent of the tax owed if the return is filed after June 1, but on or before August 1. After August 1, the penalty is 50 percent of the tax owed (ORS 308 296)

What personal property isn't taxable?

 Intangible personal property: Money held at interest, bonds, notes, shares of stock, business records, surveys and designs, and the materials the data is recorded on (paper, tape, film, etc.) (ORS 307.020).

- Computer software (excluding software integrated in equipment). . Household goods, furniture, tools, and equipment exclusively for personal use in and around your home (ORS 307.190).
- · Inventory held for resale (ORS 307.400).
- Livestock (ORS 307 394)
- · Licensed vehicles and equipment other than fixed load and mobile equipment. Examples of taxable fixed load and mobile equipment are shown on the back page (ORS 801.285).
- · Farm machinery and equipment used primarily in the preparation of land, planting, raising, cultivating, or harvesting farm crops or feeding, breeding, management, and sale of, or the produce of, livestock, poultry, fur-bearing animals, bees, dairies, agricultural, or horticultural use (ORS 307.394).
- Skyline and Swing Yarders (ORS 307.831).
- . Environmentally Sensitive Logging Equipment. Equipment that is originally manufactured after 1992 and is used or held for use in logging or forest management operations involving timber harvest, including the felling, bucking, yarding, loading or utilization of timber, logs or wood fiber in the forest, or used or held for use in reforestation, forest vegetation restoration, site preparation, vegetation control, stand and tree improvement or thinning. Equipment that is specifically designed for activities related to water quality or fish and wildlife habitat protection in the forest; or consisting of excavators used or held for use in logging road construction, maintenance, reconstruction or improvements, including the closing or obliterating of existing forest roads (ORS 307.827).

What happens if I faisify the information on the return?

Any person who furnishes false information is subject to criminal penalties [ORS 305.815 and 305.990(4)].

What happens after the return is filed with the county?

Your return will remain confidential at all times. In some cases, an appraiser may inspect your property. On or before October 25, the tax collector shall deliver or mail a tax statement showing the value of your personal property and the tax due (ORS 311.250).

When do the taxes become my responsibility?

On July 1, personal property taxes become a lien against the assessed property and any taxable property owned by or in possession of the person in whose name the property is assessed.

Keep a copy of the return and instructions for your records. This return is subject to audit.

Filing deadline is March 15, 2025.

Instructions for completing your personal property return

If you have questions about completing your return, contact your local assessor's office.

Schedule 1-Leased or rented personal property

Report all leased or rented items as of January 1.

If you don't lease equipment to or from others, write "None."

Equipment leased to others. Attach a list showing name and address of lessee, situs of equipment, description, date of acquisition, length of lease, and original cost. If a manufacturer, report real market value rather than original cost.

Equipment leased from others. Attach a list showing name and address of lessor, situs of equipment, description, date of acquisition, and original cost. If original cost isn't known, give length of lease and amount of the monthly payment. Advise if included with other assets to avoid

Item 3. Who is responsible for paying the tax? Check either lessor or lessee.

Schedule 2-Noninventory supplies

As of January 1, report total cost on hand of any taxable item that won't become part of finished goods or won't be directly sold to customers.

General office supplies: Copy paper, envelopes, pens, stationery, etc. Maintenance supplies: Cleaning supplies, axle grease, etc. Operating supplies: Straws, paper cups, sacks, gasoline, diesel, etc. Spare parts: Repair parts, computer parts, automotive parts, etc.

Other noninventory supplies: Items not covered by the other categories. Schedule 3-Floating structures [ORS 307,190(2)(c)]

- Report residential floating homes as defined in ORS 308.290* as amended by Senate Bill 198 Oregon Legislature 2023 if, as of the assessment date of the current assessment year, it is new property or, new improvements have been added to the property tax account since the assessment date of the proceeding assessment year. See ORS 308.149 for definitions.

 • Report commercial floating structures as described in 308.290° as
- amended by Senate Bill 198 Oregon Legislature 2023.
- · Report docks and boat houses
- · Don't include personal licensed boats used only for personal use.

Report houseboats (self-propelled) used in rental businesses and other required floating vessels.

Schedule 4-Libraries

Report all professional libraries in this schedule format. All items should be listed on a separate page. 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.

- 1. Enter type of library media (books, electronic media, compact discs, tapes, videos, etc. If "None," explain).
- 2. Enter the title of the reported book or set.
- 3/4. If the item reported is a multiple volume set, check the yes or no column to indicate if the set is complete or not.
- 5. Enter the number of volumes. If a set, enter the number you have, not the number in the original set.
- 6. Enter cost when purchased.
- 7. Enter the best estimate of the real market value for each item as of January 1. Reporters of law books report the value shown on the schedule published by the Oregon Department of Revenue in cooperation with the Oregon State Bar Association.

Do not report leased equipment on Schedules 5A or 5B.

Schedule 5A-All other taxable personal property

Include all items not reported on schedules 1, 2, 3, or 4. Report any added or deleted items

- Enter property item by description acquisition date.
 Identify by manufacturer, serial number, model, size/capacity.
- 3. Declare if purchased new or used.
- 4. Enter year of manufacture (for heavy logging and construction equipment, enter serial number in column 2 if year of manufacture is unavailable. For other equipment, enter best estimate of manufacture date.). Enter month and year you purchased item.
- Enter number of items of same description (model, size, age).
- Enter your cost (each, total).

Radio and TV repair equipment

Recording studio equipment

Road construction equipment

Refrigerated cases

Restaurant equipment

Retail store fixtures

Safe deposit boxes

Safes Satellite dish relays

8. Enter your best estimate of the real market value total as of January 1.

Schedule 5B-Small hand tools Report all small hand tools and non power tools not reported elsewhere. Enter your best estimate of real market value total as of January 1.

Attachments. Check the box indicated in each applicable schedule if attachments are included. Values reported on this return are not binding on the assessor.

Examples of taxable personal property to be reported on this return (this isn't a complete list)

A/V equipment Air conditioners Aircraft equipment Alarm systems Amusement devices Appliances—free standing Art work ATM machines—portable Auto diagnostic electric Auto repair equipment Bakery equipment Barber shop equipment Battery chargers Beauty shop equipment Bowling equipment Bulk plant equipment Butcher shop equipment Cabinet shop equipment Cable TV systems CAD/CAM equipment Cameras Cameras-digital-DVD-Video Car wash equipment Cash register Cellular phones Chain saws Coin counters Coin-op laundry equipment Concession equipment Construction tools Costume/tuxedo rentals Decor Dental equipment Desks Dictation equipment Dies Display racks Dry cleaning equipment DVDs (movies) Electronic mfg. equipment Fiberglass /boat molds Fish processing equipment Fitness equipment

Foster home furniture and supplies Frozen food cases Golf carts and course equipment Grocery equipment Grocery store fixtures Handpieces (dental) Heavy equipment Hospital equipment Hotel furniture/fixtures Ice cream machines Ice making machines luke boxes Landscaping equipment Laser equipment Lathes Leasehold improvements Libraries Lift trucks Linens Lottery video terminals Machine shop equipment Manufacturing—general Meat processing equipment Medical-high tech equipment Medical-lab equipment Medical-office equipment Medical-surgical equipment Medical equipment-major Mining equipment Mobile radio/phones Mobile yard equipment Modular offices Motel furniture/fixtures Movie production equipment Musical instrument rentals Newspaper equipment Nursing home equipment Office fixtures Office furniture Office machines Optical equipment Pagers Pallet jacks Pallets/bins/crates Pay phones Photographic equipment Pinball machines Pool tables Popcorn machines nting equipment

Saw mills-portable Scanners Scientific equipment Service station equipment Sewing/apparel equipment Shake mills—portable Sheet metal fabrication Shelving Shingle mills—portable Signs Small hand tools— Barber and beauty Carpentry Construction Landscape Logging Mechanics Medical Radio and TV shop Soft drink equipment Sound equipment Steam cleaners Survey equipmen Tavern equipment Telephone systems Testing equipment Theatre/projection Tire recapping equipment Tool boxes Touchscreen soft drink machines Tractors TV sets Typewriters Inlicensed vehicles Utility trailers-unlicensed

Tractors Welding equipment

Video recording equipment Video tape/DVD rental equipment Video tapes (movies) and cases Walk-in coolers Warehouse equipment Washers Winery equipment Woodworking equipment Workbenches X-ray equipment

Fixed load and mobile equipment (ORS 801,285)

Asphalt/rock crushing plants Asphalt spreaders Backhoes Bituminous plants Bituminous spreaders Bucket loaders Catering/vendor trucks/wagons Concrete mixers Concrete batch plants Crawlers Ditchers Earthmoving equipment Electric generators Excavators Fork lifts Front end loaders High lifts Levelling graders Lighting plants Motor graders Paying equipment Portable storage bins Portable storage tanks Power plants Rotary screens Sand classifiers Scrap metal balers Scrapers Skidders

Filing deadline for this return is March 15, 2025

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Video games

VCRs

Ventilating fans Video/DVD game rental equipment

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 that they have authorization. We may reach out to those listed in the Declaration if we have questions.

LET'S 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...



IMPORTANT ITEMS TO KNOW

- The return is available online at the Oregon Department of Revenue's website: https://www.oregon.gov/DOR/forms/Pages/default.aspx
- Returns are also available on our website: <u>Columbia County, Oregon</u>
 <u>Official Website Forms and Publications</u>
- o The return is two pages (double sided). Any additional pages, such as required asset lists, may be attached.
- The return will NOT be accepted without the TAXPAYER DECLARATION section filled out AND SIGNED!
- To avoid penalties, submit the personal property return by MARCH 15.

2025

Assessment of Business: Furniture, Fixtures, Equipment, Floating Property, and Leased or Rented Property

ATTENTION: If you did not receive a tax bill last year because your total assessed the was below the annual cancellation threshold,

MEDITALISM OF SIX MANAGE	le personal property (OR	return is 50 percent of S 308.296).	10.04						
Account number		Code area							
					For s	assessor's	use on	v	
				1 Leasad	or rented prop		use on	,	
					entory supplies				
				3. Floating					
				4. Librarie		- 1			
				5. All othe		-			
				6.	property.				
				7. Total re	al market value				
	and the same of the same			8. Late fili	9 40 - 9 - 9 1000	-			
Make any name or mailing address of This retu	urn is subject to a	audit.					f	-	
ocation of personal property lie a separate return for each tax code Personal property location (street address	on January 1, 202 le area or location. Atta	5.	it needed.	statement personal p as of 1:00	Taxp ot signed. Under at I have exam made are true roperty I own, p tw., January I i	nined this rei	turn and t of my kr	all attach	nents. /
Date business originated in county T	Type of business		_	Name of fire	Owner				
	, p. s			E-mail addn	90				
Was a return filed last year?	Von County		□No	C-ritial accord					
vas a return filed fast year?	res County		∐ NO	Assumed bu	siness name of	firm assessed	Tel	sohone no.	
First-time filer, see General inf	formation no. 1								
				Mailing add	865		Fa	N NO.	
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	s below the annual o	ancellation thresholist time filers.	old last year,	City			State	ZPo	ode
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This information is used to identify the situs and status of the business, please fill out completely.

Please also check for any errors in situs address (the physical location of the business).

Filing deadline for this return is March 15, 2025

Penalty-Maximum penalty for late file	ng of personal property return is 50 percent of the tax e personal property (ORS 308:296).		
Account number	e personal property (ORS 308:296). Code area.	-	
Pecculi Indiana	Cook and		
		For assessor's	use only
		Leased or rented property	
		2. Noninventory supplies	
		3. Floating property	
		4. Libraries	
		5. All other property	
		6.	
		7. Total real market value	
Make any name or mailing address of	corrections above.	8. Late filing penalty	
	urn is subject to audit.	Taxpayer's deci	aration
Location of personal property File a separate return for each tax code	on January 1, 2025. e area or location. Attach a separate listing if needed.	I affirm that I have examined this reti	described in ORS 305.990(4 urn and all attachments. A
Personal property location (street address		statements made are true. To the best personal property I own, possess, or cor as of 1:00 A.M., January 1 has been repo	of my knowledge, all taxable strol, which was in this count
		as of 1:00 A.A., January 1 has been report Name of firm/owner	rted.
Date business originated in county T	Type of business	Island of Introductor	
The state of the s	44.51	E-mail address	
Was a return filed last year?	Yes County No		
	DE 2777.	Assumed business name of firm assessed	Telephone no.
First-time filer, see General inf	ormation no. 1	Mailing address	Fax no.
If your total assessed value was	s below the annual cancellation threshold last ye		1 20100
	This doesn't apply to first time filers.	City	State ZP code
		Signature of person responsible for return	Date
		Invalid if not signed	
Remember to sign the Taxpaye	ar's declaration at right	×	
		Printed name of person signing return	Title
	port (See General information no. 3.)	Person completing return	Telephone no.
Business closed? Date closed:	Moved out of county? Date moved:	Person company neces	magneratio.
Business sold?	New address:	This return is bein	g filed for:
Date of sale:			rtnership (No. of persons
Name and address of new owner (1 but	nineus sold)	March 1977 1977	nited partnership
		A limited liability company A lim	
Sign if we MAY NOT FORWARD of	current property list to new owner.		
Signature		Attach a separate list of names and addre for corporations, LLCs, LLPs, and partner	sses of each individual partri
		- Page New Service Control of the Co	
X			
X ☐ Multiple locations within this	county (See General information no. 5.)	(All	ach separate sheet if necessa
Multiple locations within this Business name:	county (See General information no. 5.) Business loc		ach separate sheet if necessa
Business name:	The state of the s	cation:	
Business name: Submit your original return and attr	Business loc	cation: coopy and the attached instructions for ye	our records.
Business name: Submit your original return and atta Schedule 1—Leased or rented Name and address of	Business loc achments to your county assessor. Keep a photo d personal property (Don't report real property P. Payword Amantol F	cation: copy and the attached instructions for you be Enter "None" if no personal property to	our records.
Business name: Submit your original return and atta Schedule 1—Leased or rented	Business loc achments to your county assessor. Keep a photo dipersonal property (Don't report real property (Don't real p	cation: Scopy and the attached instructions for you y. Enter "None" if no personal property to Day Tanger 1	our records. report.) Dense's opinion of the Ausenson Hully
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Confidential Personal Property Return - Form OR-CPPR (ORS 308 200)

Filing deadline for this return is March 15, 2025

150-553-004 (New 10-16-24)

Page Tol 4

If you have sold, closed, or moved your business out of the County, complete this section.

This helps us understand the status of the business, please fill it out completely.

If Schedule 1 items are reported on separate attachments, check here:

Penalty - Maximum penalty for late filin	ng of personal property	return is 50 pe	roent of the tax		-					
Account number	e personal property (Of		de area	-						
Account number		Lo	oe area.							
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						or rented pro				
						ntory supplie	85			
					Floating					
					4. Libraries					
					5. All other	property				
					6.					
					7. Total rea	market val	ue			
Make any name or mailing address of	compliant about				8. Late filin	n nenalty				
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ocation of personal property					Invalid if no	t signed. Un	payer's de der the penalti mined this re	ciaration es describe	tin ORS	05.990/4
ile a separate return for each tax code			listing if need	d.	I affirm the	t I have exa	mined this re	eturn and a	II attachi	nents. A
Personal property location (street address.	s, city)				personal pr	operty I own,	possess, or o has been rep	ontrol, which	h was in t	his count
					Name of firm	owner	nas been rep	onea.	_	
Date business originated in county Ty	ype of business									
					E-mail address	6			_	
Vas a return filed last year?	Yes County			lo.						
The second secon					Assumed bus	inens name o	film assessed	f Tolor	phone no.	
First-time filer, see General info	formation no. 1									
First-time filer, see General infe					Mailing addre	95		Fax	no.	_
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Confidential Personal Property Return - Form OR-CPPR (ORS 308.290

Taxpayer's Declaration <u>must</u> be filled out completely and signed or the return is INVALID. .

SCHEDULE 1 – LEASED ITEMS (see the next slide)

SCHEDULE 1 LEASED OR RENTED 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 larger equipment such as forklifts.
- It is important to note the Lessor's information and 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 return. To ensure accuracy, our office will review and compare the information submitted by both the lessor and lessee.

	Report to	tal cost on	hand as	of Janu	uary 1					Assessor's RMV
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Registration no.	Oregon Marine Bo	ard no.		Date pur			2	chase price	Owner's opinion of real market value	Assessor's RMN (leave blank)
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Schedule 4-Profession	onal libraries (Use this to	rmat and re	port on	a separ	rate s	heet. E	inter "None	e" if no proper	ty to report.)	
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SCHEDULE 2 – NON-INVENTORY SUPPLIES

These are consumable items that do not become a part of the finished product and will not be sold to the customer.

Schedule 2 is not itemized like schedule 5A - you will include an estimate of real market value. It is helpful to think, "As of January 1st, I had X amount of value in supplies." Another option is to provide one month of your yearly supply budget.

If no supplies are reported, a value will be attached to the account.

Example: \$50,000 RMV x 3% =\$1500.00

SCHEDULE 2 NON-INVENTORY SUPPLY EXAMPLES

OFFICE SUPPLIES	OPERATING SUPPLIES	MAINTENANCE SUPPLIES	SPARE PARTS	OTHER NON- INVENTORY SUPPLIES
Business- Cards Paper CD's Forms Pens/Pencils Printer - Cartridges Copier Toner Stationary Staples Paper Clips Notepads Erasers	Cleaning- Supplies Protective- Clothing Protective- Equipment Solvents Fast Food - Containers Reserve tanks of glycol, ammonia, CO2	Abrasives Absorbent Materials-for Spills Axle Grease Belts & Hoses Drill Bits Rock Salt for Ice & Snow Saw Blades Tires Welding Rods Wire & Cable Paper Towels Toilet Paper Hand Soap	Automotive- Parts Bearings Circuit- Breakers Computer- Parts Fuses Machine-Parts Motors Repair-Parts Gears Maintenance- Machine-Parts	Carpet Samples Paint Samples Wallpaper Samples Fuels/Gasses in Storage Gasoline, diesel Nitrogen Propane Items not covered in other categories

	Report to	tal cost on	hand as	of Janu	uary	1				-	Assessor's RMV
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Own:	Contract holder:			exact m	obrag	e locatio	n on January	1	Of Itale III	STATE STATE	demand trees and
Fee simple Cont	tract										
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All other vessels	Does this vessel ply	the high se	as?	Yes	□N	0					
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SCHEDULE 3 - FLOATING STRUCTURES



Assessable floating property includes:

- Floating homes
- Boathouses
- Floating home/Boathouse Combinations
- Shops
- Hangars
- Restaurants
- Moorages

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SCHEDULE 4 – PROFESSIONAL LIBRAIRIES

- Books, Tapes, VHS, DVD, Blu-ray, 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, as opposed to software that someone would make just for your needs and not the average user.

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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, year of purchase & cost when purchased, both each and total! Our system depreciates the value from that information.
- Please remember to keep a detailed list, just listing "equipment" is not enough.

DEPRECIATION EXAMPLE

The business owner buys a computer in the current tax year for \$1500.

According to Department of Revenue Depreciation Schedules, a computer is coded as a 5A. The valuation factor for this is .58 in the first year.

Cost x Factor=RMV

- For Year 1 (\$1500.00 x .58 = \$870 Real Market Value)
- For Year 2 (\$1500.00 x .32 = \$480 Real Market Value)
- For Year 3 (\$1500.00 x .19 = \$285 Real Market Value)
- For Year 4 (\$1500.00 x .10 = \$150 Real Market Value)
- For Year 5 (\$1500.00 x .07 = \$105 Real Market Value)
- All years following Year 5; the asset will remain at \$105.00 until the asset is replaced which would begin new depreciation based on the new figures, or it is disposed.
- Assets do not depreciate to zero! The state suggests, if it is being used in the business, the item retains some value. If there was no value, the item would naturally be disposed.

"BUT I DON'T KNOW THE COST!"

- No need to worry, this has been taken into consideration!
- The owner's opinion of market value is used for these circumstances.
- Items gifted to you and used in business.
- o 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 to be paid 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.
- Owner's opinion reflects the real market value and can not be depreciated any further.

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SCHEDULE 5B – SMALL HAND TOOLS

- Report the value of all small hand tools and non-power tools not reported elsewhere on the return.
- This is not itemized like schedule 5A is.
 You will include an estimate of real market value. Think, "As of January 1st, I had X amount of value in small hand tools."
- Beneficial for ease of reporting!
- Mechanics shops, doctor's offices, dental practices, manufacturers, etc.

LET'S RECAP SOME KEY POINTS!

- The return is available from several locations.
- Schedules 1 through 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 a program such as Excel or Word to log your assets in the same format provided on Schedule 5A of the return.
- Keep in mind that after the first initial return is filed with our office, you will ONLY need to report additions and disposals which will greatly simplify the process for you moving forward!
- Once we have you on record, we supply you with a copy of your inventory each year. It is up to you to review it and cross off disposed items and/or add new purchases to it. This is the most simplified method for reporting and works for most business owners.

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

YES! You still need to file a return.

- Counties are not required by statute 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
- Contact the county assessor's office to have one mailed to you or pick one up at the assessor's office. Our office also provides forms online at: <u>Columbia County, Oregon Official Website - Forms and Publications</u>
- If you need an asset list, bring appropriate identification to receive any confidential information, or call us- but be prepared to answer some questions since those lists are CONFIDENTIAL.

WHAT IF I FILE THE RETURN LATE?

- After March 15th but on or before June 1st, you will be assessed a penalty of 5%.
- After June 1st but on or before August 1st, you will be assessed a penalty of 25%.
- After August 1st, you will be assessed a penalty of 50%.



WHAT IF I CHOOSE NOT TO FILE A RETURN?

- 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 best comparable business types to establish an assessed value. The 50% late file penalty will also apply. The estimated valued may or may not be reflective of your actual asset value you have.
- If you have an **existing account**, we will take the last assessed value on the account. 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. Penalties apply whether you have an existing account or a new business when forced value occurs. (**ORS 308.296**)

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

YES!

- If the personal property is located on your location as of January 1st at 1:00am of that tax year it is taxable for the whole tax year.
- 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 involves logging and farming equipment.

LET'S RECAP SOME KEY POINTS!

- Even if you do not receive a return, you still have an obligation to file a return unless otherwise directed by our office.
- Late filing = penalties up to 50% of taxes owed.
- 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.
- 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 prorate taxes, this is a private matter between the parties.

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

The seller must provide a prospective purchaser with a disclosure notice that includes at least:

- Whether any property tax are outstanding on this property;
- Whether there are any liens against the property;
- The name of any county in which the property has ever been assessed, if known;
- The name and address of any other person that has owned or had possession or control of the property, if known;
- An explanation of what a bona fide purchaser is.

WHAT IS A BONA FIDE PURCHASER? (ORS 311.641)

A bona fide purchaser is a person that purchases business personal property in good faith, for value, in an arms-length transaction and without notice of delinquent property taxes on the property, meaning the person:

- Does not have the disclosure notice from the seller;
- Has completed reasonable diligence with regard to the disclosure notice or can attest that the seller failed to provide the notice and any other relevant facts that the person knew or should have known about the transaction;
- Has searched and found no warrant for delinquent property taxes in the County Clerk Lien Record;
- Has searched the Secretary of State's Uniform Commercial Code system within three (3) business days before the date of the purchase and found no unsatisfied warrant as evidenced by a screen printout of the search results.



WHAT DOES THAT MEAN?

- 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.

OMITTED PROPERTY

- Omitted property is defined as any part of any real, personal, or centrally assessed property that has been omitted due to the assessor's lack of knowledge of its existence.
- When the assessor discovers omitted property, the property may be added to the current roll and up to five years prior to the last certified roll (ORS 311.216).
- Late filing penalties may apply.
- 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 taxpayer has 20 days to show cause why the omitted property shouldn't be added to the roll (ORS 311.219).

APPEALS

PVAB (Property Value Appeals Board)

Filing deadline – December 31st for current tax year only, filing fee applies.

Magistrate

30-days to file appeal of PVAB 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

The deadline to file is March 15th.

If the deadline falls on weekend, per ORS 305.820, the due date is moved to the next business day.

