



JACKSON COUNTY

Oregon

Assessor's Office Personal Property Section

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FILING INSTRUCTIONS FOR THE ENCLOSED PERSONAL PROPERTY RETURN

GENERAL INFORMATION: Your Return must be POSTMARKED on or before March 15th. 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. For returns filed after August 1, the penalty is 50 percent of the tax owed (ORS 308.296).

IF AN ITEMIZED EQUIPMENT LIST IS INCLUDED WITH YOUR RETURN:

1. **ORS308.290(3)(a).** Each return of personal property shall contain a full listing of the property and a statement of its real market value, including a separate listing of those items claimed to be exempt as imports or exports. Each statement shall contain a listing of the additions or retirements made since the prior January 1, indicating the book cost and the date of acquisition or retirement.
2. Any asset that you no longer have should be listed in the deletions section at the end of the list.
3. In the additions section add any items that your business is using that are not currently shown on your itemized list. Supply as much detail as you can, so that we can accurately assess your equipment. Business property value is determined from the information supplied on the Personal Property Return.
4. Leased property must also be reported by BOTH the lessor and the lessee. The lease agreement determines which party will be paying the taxes. You may be asked to provide a copy of the lease agreement if there is a dispute regarding payment of the taxes.
5. Complete the entire Taxpayer Declaration section on the front of the return.
6. Unsigned returns will not be accepted as valid; they will receive a late penalty. Incomplete returns will be processed using best available information. Confidential Personal Property returns may not be sent back for correction.

WHAT IS PERSONAL PROPERTY? OAR150-307-0030(4) defines personal property as **Movable machinery, movable tools and movable equipment, includes items readily movable as opposed to apparently stationary or fixed items.**

BUSINESS SOLD, CLOSED OR MOVED OUT OF THE COUNTY: If you have sold, closed or moved your business prior to January 1, 2020, please complete the appropriate section of the **No personal property to report** box on the front of the Confidential Personal Property Return (see General information no. 3). If you do not complete this box the account may remain in your name and you will likely be assessed a tax this fall.

CONFIDENTIALITY: The information filed on the Personal Property return is **Confidential**, we will only be able to fax or email you information if we have your **fax number** and/or **email address** on file. This means you must either fill in the fax number on the Personal Property return or send us a request in writing that includes the name of the business and the account number, and is signed by an authorized agent or owner of the company. (We must already have the person's signature on file here in our office.) You **will** be charged a fee for this service.

CORRECTIONS: Any account owner or business that requests a correction to the values after they have been certified to the tax roll each year will be charged a correction fee if the correction is a result of an improper or incomplete Confidential Personal Property Return. This includes, but is not limited to, providing additional supporting documentation that a taxpayer would supply to value equipment deviating from the Oregon Department of Revenue Schedules and/or not filing a return. This only applies to current year certified values and they must be addressed prior to December 20.

WORK PAPERS: Please include a note requesting work papers and a **SELF-ADDRESSED STAMPED ENVELOPE** that is **LARGE** enough to return the information to you. Without a SASE, we will send them but you **will be charged a fee** for the copies and a fee for either faxing, emailing or mailing them to you.

OTHER REFERENCES: For further reference please see these resources. **ORS 308.290 Returns, personal property.** **ORS 307.020 Personal Property Definitions.** **OAR 150-307-0030 Personal Property.** **OAR 150-307-0010 Real Property.** For other information about Personal Property taxes you may go online to the Oregon Department of Revenue and search Personal Property. <http://www.oregon.gov/DOR/forms/>

We are available to answer any questions you may have in the preparation of the return. The preferred method of contact is by email at personalproperty@jacksoncounty.org, please include your account number, and specific information regarding your questions or concerns. You may also contact us by phone at (541)774-6094, have your account number and specific questions ready when you call and be prepared for us to ask to research and call you back.

Please keep the above information in mind as you file your Confidential Personal Property Return.

Dave Arrasmith
Jackson County Assessor