

# Form OR-RP

## Real Property Return

Declaration of Property Costs, Operations,  
and Other Related Information

# 2023

— Confidential —

**File this return on or before March 15, 2023**  
with the assessor of the county in which the property is located.

County use only

Date received

Business name

Doing business as (DBA)

Mailing address

City State ZIP code

Account number

Type of plant

Location (situs)

### Annual report required

Oregon law [ORS 308.290(1)(b)] requires that each company must file this annual return with the county assessor on or before March 15. Failure to file will subject the company to a late-filing penalty (ORS 308.295). **This return is subject to audit.**

#### Accounting records location

Street address City State ZIP code

#### Contact person for audit

Name Phone Fax

Mailing address Email

City State ZIP code

### Taxpayer declaration—invalid if not signed

I declare, under penalties for false swearing [ORS 305.990(4)], that this return, including enclosed schedules, has been examined by me and, to the best of my knowledge and belief, it is true, correct, and complete.

Full legal name (if incorporated)

Signature of: ☐ owner ☐ officer ☐ authorized agent

Sign  
here

X

Date

Typed or printed name of person signing above

Title

Name of preparer (if other than taxpayer)

Title

Phone

Fax

Email

Be sure to read the instructions on pages 6–8 before completing this return. →

# 2023 Real Property Schedules

Reporting period is January 1, 2022–December 31, 2022

You must complete a Real Property Schedule for each real property account listed on the front of this return.  
Include a listing where space is insufficient.

Real property account number: \_\_\_\_\_

Company name: \_\_\_\_\_

(Only one account per page)

## Schedule 1: Buildings, structures, and yard improvements

(If building is leased, use this schedule to report leasehold improvements)

### Schedule 1-A: Completed additions (See instructions, page 8)

1. Description	2. Starting date	3. Completion date	4. Costs reported in prior years	5. Costs for current reporting period not previously reported	6. Total completed cost

### Schedule 1-B: Retirements (See instructions, page 8)

1. Description	2. Date of construction or acquisition	3. Date retired	4. Status of property	5. Total original cost

### Schedule 1-C: Under construction on January 1 (See instructions, page 8)

1. Description	2. Starting date	3. Estimated completion date	4. Costs reported in prior year returns	5. Costs for current reporting period not previously reported	6. Estimated total completed cost

Photocopies can be used

Company name: \_\_\_\_\_

(Only one account per page)

**Schedule 2: Machinery and equipment****Schedule 2-A: Completed additions** (See instructions, page 8)

1. Asset no.	2. Description (name, model, location within plant)	3. Starting date	4. Completion date	5. Costs reported in prior years	6. Costs for current reporting period not previously reported	7. Total completed cost

**Schedule 2-B: Retirements** (See instructions, page 8)

1. Asset no.	2. Description (name, model, location within plant)	3. Date of construction or acquisition	4. Date retired	5. Status of property	6. Total original cost

**Schedule 2-C: Being Installed on January 1** (See instructions, page 8)

1. Asset no.	2. Description (name, model, location within plant)	3. Starting date	4. Estimated completion date	5. Costs reported in prior year returns	6. Costs for current reporting period not previously reported	7. Estimated total completed cost

Photocopies can be used

## Other Schedules

Reporting period is January 1, 2022–December 31, 2022

Real property account number:

Company name: \_\_\_\_\_

**(Only one account per page)**

### Schedule 3: Land site development (See instructions, page 8)

1. Description	2. Starting date	3. Completion date	4. Costs reported in prior years	5. Costs for current reporting period not previously reported	6. Total completed cost

## Environmental contamination

Has environmental contamination been found on this account? ☐ Yes ☐ No. What substance? \_\_\_\_\_

## Schedule 4: Real property equipment leased from or owned by others (See instructions, page 8)

### Schedule 4-A: Completed additions (See instructions, page 8)

1. Owner's name, address, and phone number	2. Description (include model year)	3. Yearly lease amount	4. Original lease date	5. Lease expiration date	6. Original cost or option to purchase (when and amount)

## Schedule 4-B: Retirements (See instructions, page 8)

1. Owner's name, address, and phone number	2. Description (include model year)	3. Yearly lease amount	4. Original lease date	5. Lease expiration date	6. Original cost or option to purchase (when and amount)

## 2023 Enterprise Zone Schedules

You must complete an Enterprise Zone Schedule for each real property account that qualifies for an enterprise zone exemption. Include a copy of your completed *Oregon Enterprise Zone Tax Exemption* application.

Real property account number: \_\_\_\_\_

Company name: \_\_\_\_\_

### Schedule 5: Buildings and structures

#### Schedule 5-A: Enterprise zone—Completed additions (See instructions, page 8)

1. Description	2. Starting date	3. Completion date	4. Costs reported in prior years	5. Costs for current reporting period not previously reported	6. Total completed cost

#### Schedule 5-B: Enterprise zone—Retirements (See instructions, page 8)

1. Description	2. Date of construction or acquisition	3. Date retired	4. Status of property	5. Total original cost

Real property account number: \_\_\_\_\_

### Schedule 5: Machinery and equipment

#### Schedule 5-C: Enterprise zone—Completed additions (See instructions, page 8)

1. Asset no.	2. Description (name, model, location within plant)	3. Starting date	4. Completion date	5. Costs reported in prior years	6. Costs for current reporting period not previously reported	7. Total completed cost

#### Schedule 5-D: Enterprise zone—Retirements (See instructions, page 8)

1. Asset no.	2. Description (name, model, company asset no., location within plant)	3. Date of construction or acquisition	4. Date retired	5. Status of property	6. Total original cost

# List of Property Types

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## Real property

### Buildings, structures

Include all building and structure costs, including excavation, floor, shell, interior and exterior finish, lighting, wiring and fixtures, plumbing, sprinkling systems, elevators, heating systems, ventilators, fire protection systems up to the dry valve including underground piping, valves, tanks, and foundations. Also include indirect costs such as interest during construction, engineering, and design costs.

Process piping, power wiring, and foundations for the machinery and equipment should be included with “Real property—Machinery and equipment.”

### Yard improvements

- Fences.
- Paving.
- Ponds.
- Railroad spurs on site.
- Retaining walls.
- Roads.
- Walks and curbs.
- Wharves and docks.
- Yard lighting.

### Machinery and equipment

Include all costs for all process and manufacturing machinery and equipment that meets the definition of real property. Include power wiring, process piping, foundations, freight, engineering, etc.

### 307.010 Definition of real property and land.

(1)(b) Real property includes: (A) the land itself, above or under water; (B) all buildings, structures, improvements, machinery, equipment or fixtures erected upon, above or affixed to the land[.]

#### Examples:

- |                 |                     |
|-----------------|---------------------|
| • Aerators.     | • Hoists.           |
| • Bag machines. | • Hoppers.          |
| • Banders.      | • Knife sharpeners. |
| • Barkers.      | • Leak detectors.   |
| • Boilers.      | • Shakers.          |
| • Chillers.     | • Shredders.        |
| • Conveyors.    | • Sifters.          |
| • Cranes.       | • Silencers.        |
| • Edgers.       | • Sizers.           |
| • Furnaces.     | • Slicers.          |
| • Grinders.     | • Sorters.          |
| • Headrigs.     | • Transfers.        |

**This list isn’t complete.** If you have questions on other items, call the assessor’s office.

# Real Property Return

## General instructions

— Read all instructions before completing return —

### Oregon law

The Real Property Return is authorized by Oregon law. It's used to determine the value of your real property. Its main purpose is to accurately account for all property on the site as of 1:00 a.m. on January 1, 2023.

You're required to report the information requested on this return. Oregon law (ORS 311.216 to 311.229) provides that property acquired during the reporting period and not reported on this return is presumed to be omitted property and subject to additional assessment. Also, when property is reported at understated costs, the understated cost amount is presumed to be omitted property subject to additional assessment.

A person may be convicted for filing false information. A fine of not more than \$1,000 or imprisonment for not more than one year, or both, may be imposed (ORS 308.990).

Your return is confidential to the assessing authorities and isn't public information. The penalty for disclosure is a \$6,250 fine or one year in jail, or both.

### Filing deadlines

Your return must be postmarked by March 15, 2023.

**Note:** Filing extensions are no longer available per enrolled House Bill 2484, Chapter 38, 2015 Laws, which amended ORS 308.290.

### Penalty for late filing

Failure to file this return by the March 15, 2023 deadline will subject the property owner to a late filing penalty (ORS 308.295). The penalty for late filing is \$1 for each \$1,000 (or fraction) of assessed value. This penalty shall not be less than \$10 and not more than \$250 (ORS 308.295).

### Nonfiling penalty

All property in your possession on this site must be reported on this return unless the property is mentioned in "What property not to report." Anyone who refuses or neglects to file a return with the intent to evade taxation is subject to a penalty of \$10 for each day the return is late until the return is filed (ORS 308.300). This return is subject to audit.

### Correct reporting

To complete this return, you must sign the taxpayer declaration, complete each schedule, and answer each question. You may write in "no," "none," or "see attachment" on the form. "Same as last year" isn't acceptable. You may supplement the return using an enclosed printed list. This list must include all the information requested on this form to report additions and retirements. Identify your enclosures with the correct account, code area, county, and schedule number.

All real property, except as otherwise provided by law, is subject to assessment and taxation in Oregon. You must report property in storage, noninventory property held for sale, property on site but not in service, and property on site before installation. Don't report the same property on another real property return.

Report changes to taxable real property, including land development, buildings, structures, yard improvements, fixed machinery, and fixed equipment. For example, if a machine is attached to the land or a building by bolts, welds, cement, direct wiring, plumbing,

ducting, its own weight, or other methods, it's considered real property and should be reported.

### Additional information required

The following information must be submitted with this Real Property Return. Include additional pages with this information, if necessary.

1. Explain any major changes that occurred between January 1 and December 31 and that have affected the value of the site.
2. If there is site contamination that affects the value of the property and the site is listed with the Environmental Protection Agency or the Oregon Department of Environmental Quality (DEQ) or has had a verifiable release of a hazardous substance, provide the DEQ number (if listed with the DEQ) and a schedule of the cost of the planned remedial work [OAR 150-308-0270].
3. Are you applying for Cancellation of Assessment on Commercial Facilities under Construction (ORS 307.330)? If so, include a copy of that form (150-310-020) and file it with the county assessor by April 1, 2023. Include the exempt values on Schedules 1-A and 1-C.
4. Are the buildings and structures or land leased from another party? If yes, a separate return must be filed by or for the owner of the buildings and structures under the correct account number. If you're leasing a building, and you make leasehold improvements, report those improvements on Schedule 1 of this return. You don't have to file a separate return. Leased machinery and equipment is listed on Schedule 4.
5. Inform us of any corrections to the information on the cover page.
6. If someone other than an employee is acting as your agent for property tax purposes, include authorization in the form of a specific power of attorney.

### Additional information you may provide

Submit any other information that should be considered in determining the value of the property. For example, plant closures, scheduled liquidations, governmental requirements or restrictions, verifiable presence of toxic contamination, your opinion concerning the value contribution of the additions, your estimate of the asset lives, your lease agreement for leased property, income and expense information, and issues that may indicate economic or functional obsolescence.

You may qualify for an economic obsolescence adjustment to the value of your property if indicated by the above information. If this is the case, the county may ask for additional information.

### What property not to report

Don't report:

- The cost of raw land.
- Property that you reported on another 2023 industrial, real, or personal property return (for example, logging and construction equipment accounts not at this site).
- Property that is located outside of Oregon.
- Property used only for personal, nonbusiness use such as household goods and furniture, clothing, personal effects, tools, and equipment used exclusively in and around your home or in your hobby (ORS 307.190).
- Intangible personal property (ORS 307.020): Money held at interest, bonds, notes, shares of stock in corporations, business records,

computer software, surveys and designs, and the materials on which the data is recorded (paper, tape, film, etc.).

- Livestock, poultry, fur-bearing animals, bees, or products used or consumed in farm operations (ORS 307.325).
- Inventories (ORS 307.400). This refers to items of tangible personal property that are held for sale in the ordinary course of business.
- Licensed vehicles (such as cars and trucks). Fixed load and mobile equipment are taxable (ORS 801.285) and must be reported on the personal property return.
- Personal property farm machinery (ORS 307.394).
- Agricultural frost control systems, agricultural or horticultural trellises, hop harvesting equipment, mobile grass field incinerators (ORS 307.390), and certain nursery stock held by growers for wholesalers (ORS 307.315).
- Egg equipment.

## Real property instructions

### Schedule 1—Buildings, structures, and yard improvements

**1-A—Completed additions.** Describe the addition in enough detail to identify the property. Include the starting date, completion date, costs reported in prior year returns, costs for current reporting period that were not previously reported, and total completed costs. See the List of Property Types for examples of buildings, structures, and yard improvements. Include all direct and indirect costs (materials, labor, overhead, shipping, etc.). Column 5 must reconcile with prior year returns. If you believe the reported costs didn't add value, include an explanation.

**Note:** Include process piping, power wiring, and foundations with machinery costs reported on Schedules 2-A and 2-C.

**1-B—Retirements.** Report the buildings, structures, and yard improvements you retired from service and that were removed from the site between January 1, 2022 and December 31, 2022. Describe the improvements in enough detail to identify the property. Include the date of construction or acquisition, date retired, and status of the property (for sale, to be demolished for scrap, abandoned in place, no plans to remove, etc.). Provide the total original cost.

Retired property is removed from the roll at its depreciated value.

**1-C—Under construction on January 1.** Report improvements under construction on January 1. Include the starting date, estimated completion date, costs reported in prior year returns, costs for current reporting period that were not previously reported, and estimated total completed costs. Include all direct and indirect costs (materials, labor, overhead, etc.). Column 4 must reconcile with prior year returns. If reported costs didn't add value, include an explanation. Report the cost of land site development on Schedule 3.

### Schedule 2—Machinery and equipment

**2-A—Completed additions.** Description of the additions should include the company asset number, name, model number, and location within the plant. Provide the starting date, completion date, costs reported in prior year returns, costs for current reporting period not previously reported, and total completed costs. See the List of Property Types for examples of machinery and equipment.

Completed additions need to include the invoice cost and installation, engineering, and miscellaneous costs, including foundations, power wiring, interest during installation, and freight. State the date of manufacture. If available, provide a breakdown of costs. **Example:** Machinery components, \$20,000; installation, \$10,000; engineering, \$2,000; interest during construction, \$1,000; miscellaneous, \$5,000; total, \$38,000.

Transfers from other company locations should be noted and the cost basis explained. State the original cost when new. Column 5

must reconcile with prior year returns. If reported costs didn't add value, include an explanation.

Did the addition replace machinery and equipment that were retired from service or removed from the site? If so, report the equipment being removed as retirements.

**2-B—Retirements.** Report the machinery and equipment improvements that you retired from service and were removed from the site between January 1, 2022 and December 31, 2022. Describe the improvements in enough detail to identify the property, including company asset number, name, model, and location within the plant. Include the year of installation or acquisition and the date retired. Describe the status of the property that was removed from service during the reporting period but still on the site on January 1, 2023 (for sale, to be demolished for scrap, abandoned in place, no plans to remove, etc.). Provide the total original cost. Retired property is removed from the roll at its depreciated value.

**2-C—Being installed on January 1.** Machinery and equipment being installed on January 1 must be reported in this schedule. The description should include the company asset number, asset name, model number, and location within the plant. Provide the starting date, estimated completion date, costs reported in prior year returns, costs for current reporting period not previously reported, and estimated total completed cost. Column 5 must reconcile with prior year returns. If reported costs didn't add value, include an explanation.

## Other schedules

### Schedule 3—Land site development

Land site development is defined as anything you do that improves the land, such as draining, filling, leveling, and rocking. Don't include the cost of raw land in the costs reported on any schedule with this return.

Provide the costs of site alteration or improvements, as described above, that occurred between January 1, 2022 and December 31, 2022. The reported cost will not affect the value of improvements on this account. The county assessor will consider the reported costs when appraising the land.

### Schedule 4—Real property equipment leased from or owned by others

List real property equipment leased from or owned by others. Provide the lessor's/owner's name, address, and phone number. Describe the asset similarly to Schedule 2-A. Provide yearly lease amount, original lease date, lease expiration date, original cost, option to purchase date, and amount. All real property must be assessed to the owner. The value of the real property equipment leased and owned by others won't be included in the real market value for your account.

## Enterprise zone instructions

### Schedule 5—Buildings and structures

**5-A and B—Completed additions and retirements.** List all additions and retirements of buildings, structures, and yard improvements that qualify for an enterprise zone exemption. Provide the same information as requested for assets reported on Schedules 1-A and 1-B.

### Schedule 5—Machinery and equipment

**5-C and D—Completed additions and retirements.** List all additions and retirements of machinery and equipment that qualify for an enterprise zone exemption. Provide the same information as requested for assets reported on Schedules 2-A and 2-B.