General information

What should I know about filing this return?

1. 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 $18,500, 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).

3. 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.

4. Logging exemption—If you had a logging equipment exemption in the previous year, check the box. If you’re new to the county and you had an exemption in another county, check the box and identify which county granted your exemption. Note: To determine if your equipment qualifies for exemption, you must provide specific information. File form 150-310-026, Environmentally Sensitive Logging Equipment Qualifications, annually with the county in which you file your Confidential Personal Property Return. Receiving an exemption on specific logging equipment, doesn’t relieve the obligation to file a complete return. All assets must be reported and returned to your county assessor (ORS 308.290). General information and the form are available on our website.

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).

When should I file?

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).

Instructions for completing your personal property return

At your request, the assessor’s office will assist you in completing your return.

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 duplicate assessment.

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

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. For example:

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 property [ORS 307.190(2)(c)]

Report floating homes, docks, and boathouses. Don’t include personal licensed boats used only for personal use.

All other vessels

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. If the item reported is a multiple volume set, check the yes or no column to indicate if the set is complete or not.
4. Enter the number of volumes. If a set, enter the number you have, not the number in the original set.
5. Enter cost when purchased.
6. Enter the best estimate of the real market value for each item as of January 1.
7. Leave blank.

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.

1. Enter property item by description acquisition date.
2. 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.)
5. Enter month and year you purchased item.
6. Enter number of items of same description (model, size, age).
7. Enter your cost (each, total).
8. Enter your best estimate of the real market value total as of January 1.
9. Leave blank.

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 equipment
- Auto repair equipment
- Backbars
- Barber shop equipment
- Bakery equipment
- Bowling equipment
- Bulk plant equipment
- Butler shop equipment
- Cabinet shop equipment
- Cable TV systems
- CAD/CAM equipment
- Calculators
- Cameras
- Cameras—digital-DVD-Video
- Car wash equipment
- Cash register
- Cellular phones
- Cash/saws
- Chairs
- Child care furniture
- Coin counters
- Coin-op laundry equipment
- Computers
- Concession equipment
- Construction tools
- Copiers
- Costume/tuxedo rentals
- Decor
- Dental equipment
- Desks
- Dictation equipment
- Dies
- Display racks
- Dry cleaning equipment
- Dryers
- DVD players
- DVDs (movies)
- Electronic mg. equipment
- Fiberglass/boat molds
- Filing cabinets
- Fish processing equipment
- Fitness equipment
- Foster home furniture and supplies
- Freezers
- Frozen food cases
- Golf carts and course equipment
- Grocery equipment
- Grocery store fixtures
- Handpieces (dental)
- Hospital equipment
- Hotel furniture/fixtures
- Ice cream machines
- Ice making machines
- Juke boxes
- Landscaping equipment
- Laser equipment
- Lathes
- Leasehold improvements
- Libraries
- Lift trucks
- Liners
- Logging equipment
- 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
- Motors
- Motel furniture/fixtures
- Movie production equipment
- Musical instrument rentals
- Newspaper equipment
- Nursing home equipment
- Office fixtures
- Office furniture
- Office machines
- Optical equipment
- Papers
- Pallet jacks
- Pallets/bins/crates
- Pay phones
- Photographic equipment
- Pinball machines
- Pool tables
- Popcorn machines
- Printing equipment
- Professional equipment
- Radio and TV broadcast
- Radio and TV repair equipment
- Recording studio equipment
- Refrigerated cases
- Rental equipment
- Restaurant equipment
- Retail store fixtures
- Road construction equipment
- Safe deposit boxes
- Safes
- Satellite dish relays
- 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
- Carpenter
- Construction
- Landscape
- Mechanics
- Medical
- Radio and TV shop
- Soft drink equipment
- Sound equipment
- Steam cleaners
- Survey equipment
- Tanning equipment
- Tavern equipment
- Telephone systems
- Testing equipment
- Theatre/projectors
- The recapping equipment
- Tool boxes
- Touchscreen soft drink machines
- Tractors
- TV sets
- Typewriters
- Unlicensed vehicles
- Utility trailers—unlicensed
- VRs
- Vending carts
- Vending machines
- Ventilating fans
- Video/DVD game rental equipment
- Video games
- Video recording equipment
- Video tape/DVD rental equipment
- Video tapes (movies) and cases
- Walk-in coolers
- Warehouse equipment
- Washers
- Wiper equipment
- Woodworking equipment
- Workbenches
- X-ray equipment
- Fixed load and mobile equipment

- Air compressors and drills
- Asphalt/rock crushing plants
- Asphalt sealers
- Backhoes
- Bituminous mixer
- Bituminous plants
- Bituminous spreaders
- Bucket loaders
- Catering/vendor trucks/wagons
- Concrete mixers
- Concrete batch plants
- Cranes
- Crawlers
- Diggers
- Earthmoving equipment
- Electric generators
- Excavators
- Fork lifts
- Front end loaders
- High lifts
- Levelling graders
- Lighting plans
- Motor graders
- Paving equipment
- Portable storage bins
- Portable storage tanks
- Power plants
- Rotary screens
- Sand classifiers
- Scrap metal balers
- Scrapers
- Skidders
- Tractors
- Welding equipment
- Yarders

Filing deadline for this return is March 15, 2020