

Tax Programs	
Enterprise Zone	
Zone Name	Baker City/County Enterprise Zone
Zone Manager	Jennifer Watkins, (541)524-2032
Description of Program	100% exemption from the property taxes normally assessed on significant new plant and equipment. Exemption lasts for three years after property has been placed in service. Project must be located inside the enterprise zone boundary and must be owned or leased by the authorized business firm. The property must be occupied or in use before July 1 of the first year of exemption and not idle for more than 180 days at a time thereafter. In addition to the tax abatement, the City of Baker City provides 50% structural permit rebates and 25% water and sewer rebates for the life of the abatement period. Hotel, motel and destination resorts as well as retail/financial call centers are also allowed.
Eligibility	Business firms that provide goods, products or services to other business operations or organizations. This includes not only conventional manufacturing and industrial activities, but also processing plants, distribution centers, maintenance facilities, warehouses and even operations that handle bulk clerical tasks or aftersale technical support. Regardless of being performed for other businesses, the following and similar activities are INELIGIBLE : health care, entertainment, finance, professional services, childcare, housing, property management, construction and any retailing of goods or services.
Extended Abatement Program	
Zone Name	Baker City/County Enterprise Zone
Zone Manager	Jennifer Watkins, (541)524-2032
Description of Program	Same as the above, except the exemption may be extended for four or five years upon approval by the local government.
Eligibility	Same as the above.
Long-Term Enterprise Zone	
Zone Name	Baker City/County Enterprise Zone
Zone Manager	Jennifer Watkins, (541)524-2032
Description of Program	Under this program, a business may receive seven to fifteen consecutive years of full relief from property taxes on a new facility. Three criteria must be met in order to participate in this program: 1) total investment must be greater than \$5.55 million (as of July 1, 2005); 2) a minimum of 35 new, full-time employees must be hired; and 3) An average annual wage across all workers at the facility must stay at or above 150% of the county average wage (this would equal \$38,859 as of July 1, 2005).
Eligibility	Same as the above programs, with the additional three criteria.

Tax Programs Continued

Small City Taxable Income for Business Development

Description of Program	This program provides deductions against the State's income or corporate excise taxes for 10 years. Firms must participate in a preliminary certification process prior to any construction/hiring. Additionally, an annual certification must be filed to continue the benefits.
Eligibility	There is no restriction in terms of the size of investment or type of the firm. Two criteria must be met in order to qualify: 1) The same company does not operate another facility in Oregon that does very much the same thing as the proposed facility; and 2) the business operations do not compete with existing businesses in the city and county.
Contact	Jennifer Watkins, (541)524-2032 Troy Phillips, (541)524-2037

Business Energy Tax Credit

Description of Program	This program offers tax credits to those who invest in energy conservation, recycling, renewable energy resources and less-polluting transportation fuels. The tax credit is 35% of the eligible project costs. The credits can be taken over five years (10 percent in the first two years and 5 percent in each year after). Unused
Eligibility	Eligible projects include: conservation, renewable resource, alternative fueled vehicles, rental dwelling weatherization, transportation, recycling, and sustainable buildings. Trade, business and rental property owners may qualify.
Contact	Oregon Department of Energy (800)221-8035

Pollution Control Tax Credit

Description of Program	Taxpayers may use the tax credit as a dollar-for-dollar reduction to their Oregon tax bill. The percentage of the certified facility cost that is available for the credit is variable, depending on a number of conditions. The maximum tax credit is 35%.
Eligibility	Qualifying facilities may include structures, buildings, installations, excavation, machinery, equipment or devices. Facilities must prevent, reduce or control one of the following: air pollution, water pollution, noise pollution, solid waste, hazardous waste, used oil by recycling or providing for its appropriate disposal. In addition, the taxpayer must have constructed or installed the facility: in response to a requirement imposed by the EPA, DEQ or regional air pollution authority; or for the sole purpose of controlling, preventing or reducing a substantial quantity of air, land or water pollution.
Contact	Department of Environmental Quality (800)452-4011

Tax Programs Continued

Advanced Telecommunication Facilities

Description of Program	20 percent of certified cost of advanced telecommunications facilities.
Eligibility	Applicant must be certified through the Oregon Economic and Community Development Department.
Contact	OECD (503)986-0123

Film Production Development Contributions

Description of Program	A credit is allowed for contributions to the Oregon Production Investment Fund that is certified by the Oregon Film and Video Office. The amount of the tax credit shall equal the amount certified for credit by the Oregon Film and Video Office, except that a contribution must equal at least 90 percent of the tax credit.
Eligibility	Applicant must be certified through the Oregon Film and Video Office.
Contact	Oregon Film and Video Office (503)229-5832

Qualified Research Activities

Description of Program	Five percent of the increase in qualified research expenses and basic research payments (IRS Sec. 41), or 5 percent of qualified research expenses that exceed 10 percent of Oregon sales. Maximum credit of \$2,000,000. Limited to research activities in Oregon.
Eligibility	Any research qualifying for a federal credit qualifies for the Oregon credit if the research is conducted in Oregon. Companies must retain details for audit verification.
Contact	Oregon Department of Revenue (800)356-4222