

Business Personal Property

Regardless of business size or nonprofit status, all businesses in the State of Oregon are required to file a Confidential Personal Property return to the County Assessor's office annually. The return must list all taxable personal property that is used or held for use in the business as of January 1st.

What is Business Personal Property tax?

Generally, in the State of Oregon, if personal property is used to produce an income, it is taxable. Taxable personal property can include a wide range of various equipment and items used in support of producing income and conducting business in Oregon.

What exactly does “doing business” mean?

According to the [Oregon Secretary of State's office](#), if you expect to profit from your activities in Oregon, you are probably doing business in this state. Having an economic presence through which you regularly take advantage of Oregon's economy to produce an income is considered “doing business.”

If I own a business, what do I do?

Business owners are required to file an annual return to the County Assessor's office and report all taxable business equipment by March 15th each year to avoid penalty. If you do business in Clatsop County, the Clatsop County Assessment and Taxation office is responsible for the collection of tax on business personal property equipment and distributing it to the taxing districts within the jurisdiction of your equipment's location.

What happens if a business files late?

If the completed form is returned after the March 15th deadline, a penalty fee will be assessed:

- If received on or before June 1st, a penalty of 5 percent of the tax owed will be assessed.
- If received after June 1st, the penalty fee increases to 25 percent.
- If received after August 1st, the penalty increases to 50 percent.
- If a return is not received, a late penalty will be assessed and an estimated value of the equipment will be assigned.

What if I sell my business?

Taxes are assessed as of January 1 each calendar year. Personal property taxes are due and payable at the time property is sold, moved, or destroyed. Please notify our office of the sale by submitting a [Notice of Sale form](#) and make sure all delinquent and advance taxes are paid in full.

The below presentations give further explanation and offer a helpful resource regarding Business Personal Property taxes in Clatsop County and the responsibility business owners have in meeting annual filing requirements.

[Summary of Personal Property Taxes](#)

[Not Everything is Exempt](#)

For other information about Personal Property taxes, please:

Contact Alicia Sprague, Personal Property Tax Auditor at (503) 338-3745

Email us [asprague \[at\] clatsopcounty.gov](mailto:asprague@clatsopcounty.gov) -or-

Visit the [Oregon Department of Revenue web site](#).

Supporting Documents

Personal Property Notice of Sale form 89.42 KB

2024 Confidential Personal Property Tax form 2.5 MB