

PARK SALEM

CITY OF SALEM DOWNTOWN PARKING DISTRICT TAX ADJUSTMENT FORM 7/92B

PLEASE REFER TO INSTRUCTIONS ON FORM 7/92A BEFORE COMPLETING THIS FORM. If your business is affected by adjustments described below, complete applicable section(s) and include one copy of this Tax Adjustment Form when submitting Form 7/92A to the Director of Finance.

BUSINESS NAME _____

A. ADJUSTMENT FOR SKYBRIDGE:

If your business is connected by a skybridge to one of the parking structures, tax is adjusted as follows:

1. Basic tax (Line 8, Form 7/92A) _____
2. Percentage of total tax levied attributed to parking structure operation. Enter the percentage for the parking structure to which your business is connected via skybridge. Choose the percentage from the three below.
The following percentages have been adopted by City Council for FY 10-11
Chemeketa Parking Structure.....25.58%
Marion Parking Structure.....42.43%
Liberty Square Parking Structure.....14.36% _____
3. Portion of basic assessment apportioned for operation of parking structure (Line 1 x Line 2) _____
4. Access factor for skybridge _____ 0.5 _____
5. Skybridge access adjustment (Line 3 x Line 4). Enter this amount also on Line 9.a, Form 7/92A. THIS IS AN ADDITION to your basic tax\$ _____

B. ADJUSTMENT FOR EXCESS STORAGE:

If your business's category is retail or service AND more than 40% of the occupied gross floor area is used to store materials and supplies related to such retail or service, a tax credit is computed as follows:

1. Amount of gross floor area devoted to storage _____
2. LESS: 40% of the TOTAL gross floor area (Multiply the total gross floor area by 40%)
Enter the result on Line _____ of this form and on Line 2.a on Form 7/92A _____
3. Excess storage area (Subtract Line 2 from Line 1) _____
4. NET excess storage area (Divide Line 3 by 1,000) _____
5. Retail or service demand factor (Same as Line 3, Form 7/92A) _____
6. Parking spaces required on excess storage area before adjustment
(Multiply Line 4 x Line 5) _____
7. Parking spaces required per excess storage factor (Multiply Line 4 x 0.1) _____
8. Adjusted amount of parking spaces required (Subtract Line 7 from Line 6)..... _____
9. Tax rate per space (Same as Line 7, Form 7/92A) _____
10. Credit allowable for excess storage (Line 8 x Line 9). Enter here and on Line 9.b, Form 7/92A. THIS IS A DEDUCTION from your basic tax.....\$ _____

PARK SALEM

CITY OF SALEM DOWNTOWN PARKING DISTRICT TAX ASSESSMENT ADJUSTMENT FOR PARTIAL YEAR OF OPERATION FORM 7/92C

BUSINESS NAME _____

NOTE: Effective July 1, 1979, tax credits for partial year of operation are to be pro-rated on a daily basis.

A. NEW BUSINESS ONLY (complete this section for a new business in operation part of the year)

1. Enter the date your business was established

2. Determine the partial year adjustment percentage: Steps 2a through 2c below calculate the partial year adjustment percentage: Number of tax-exempt days divided by 365 times 100 equals percent of the year the business was tax exempt.

a. Count the days starting from July 1, 2010 to one day PRIOR to the date the business was established. This is the number of tax-exempt days.

_____ ÷ 365

b. Divide the number of tax-exempt days on Line 1a by 365: Line 2a ÷ 365

= _____
x100

c. Multiply line 2b by 100 (this is the partial year adjustment percentage)

= _____ %

3. Enter the Annual Tax Due from Line 12, Form 7/92A (this is the full-year tax due) _____

4. Multiply Line 2c above (partial year adjustment) by Line 3 (Full-year tax). Enter this Amount in the space to the right and on Line 13 of Form 7/92A. **THIS IS A DEDUCTION** From your basic/full-year tax. _____

B. DISCONTINUED BUSINESSES ONLY (Complete this section for a business in operation part of the year because it ceases operation or moves out of the Downtown Parking District before the end of the year.)

1. Enter the date your business was established

2. Determine the partial year adjustment percentage: Steps 2a through 2c below calculate the partial year adjustment percentage: Number of tax-exempt days divided by 365 times 100 equals percent of the year the business was tax exempt.

a. Count the days starting from July 1, 2010 to one day PRIOR to the date the business was established. This is the number of tax-exempt days.

_____ ÷ 365

b. Divide the number of tax-exempt days on Line 1a by 365: Line 2a ÷ 365

= _____
x100

c. Multiply line 2b by 100 (this is the partial year adjustment percentage)

= _____ %

3. Enter the Annual Tax Due from Line 12, Form 7/92A (this is the full-year tax due) _____

4. Multiply Line 2c above (partial year adjustment) by Line 3 (Full-Year Tax) _____

5. Enter any unpaid balance (tax due for the full year but not yet paid)..... _____

6. Subtract Line 5 from Line 4. Enter the net credit in the line to the right and on Line 13 of Form 7/92 A. **THIS IS A DEDUCTION** from your basic/full-year tax \$ _____

PLEASE COMPLETE THE FOLLOWING (Check only one):

_____ Please apply this credit to my _____ (year) Parking District Tax.

_____ Please refund this credit by check to the address below. (NOTE: A refund cannot be made if the business has outstanding taxes for the tax year covered by the adjustment. Please allow four weeks for processing refund check.)

NAME: _____

ADDRESS: _____

I declare, under penalty of making a false statement, to the best of my knowledge and belief, the statements herein are correct and true.

SIGNED: _____ TITLE: _____ DATE: _____

This form must be signed.

Please return one copy to: Director of Finance, City of Salem, 555 Liberty Street SE, Room 230, Salem, Oregon 97301

PARK SALEM

CITY OF SALEM DOWNTOWN PARKING DISTRICT TAX ADJUSTMENT FORM D

BUSINESS NAME _____

Off-Street Customer Parking Spaces Credit:

To determine if you are eligible for parking space credits that would reduce your Parking District tax, please complete the following questions:

- 1) Number of designated off street parking spaces provided free for your customer's exclusive use. _____
- 2) Please provide a description of the location of these spaces (i.e., lot located adjacent to the north side of the business)

- 3) Of the spaces identified in Line 1, how many spaces are not clearly identified for free customer use with your establishment's name? _____

Clear identification may consist of signage and/or stenciling of each individual stall or signage at the entrance to the designated off street parking area. Off street parking spaces with conflicting signage (i.e., signage at lot entrance stating free customer parking, with individual spaces labeled permit parking only) would fall under 'not clearly identified'. If the **lot** is designated as "free customer parking", then it should not include employee or permit parking.

- 4) Of the spaces identified in Line 1, not included in Line 3, how many spaces are shared with another business and are not available for business exclusive use during any of your operating hours? _____

Please note for an off street parking space to qualify for a credit against your Downtown Parking District tax, the parking space must be available exclusively for your customers during your business hours of operation.,

- 5) To calculate the total number of off street customer parking spaces provided, take the amount in Line 1, and subtract the amounts identified in Lines 3 and 4. _____

Enter amount from Line 5 on your Downtown Parking District Tax Statement / Form 7/92-A Line 5 and attach.

Prepared by: _____ Title: _____ Date: _____