

**Dear Food Cart Owner/Operator:**

Again, we thank you for doing business in Multnomah County. You are making our community a better place by operating your business here. As you may remember from our previous letter, businesses in Multnomah County are required to file taxes and some need to pay taxes on their businesses?

We have attached a copy of the **2020 Confidential Personal Property Return—[Form OR-CPPR](#)**. If you are not the owner of your food cart, please share this information with the owner of your cart. You can also provide us with the contact name and address for the cart owner.

**First-time taxpayer in business on January 1, 2020**

Send your original return with a complete list of assets and non-inventory supplies and any attachments to the county assessor. Complete a separate return for each cart. Please provide a complete list of assets with the description, original cost and year of acquisitions. Sign and date the Taxpayer's declaration box and submit the personal property return.

**Existing taxpayer in business on January 1, 2020**

If you did not get a tax bill last year, it was because your assessed value was below \$18,500. If you have not purchased or added assets, check the box on the front of the return, sign and date the Taxpayer's declaration box and submit the return. If you purchased or added assets, update the asset list, sign and date the Taxpayer's declaration box and file the return. Once the form is complete, sign and date the Taxpayer's declaration box, then submit the return in the envelope included with the form.

**The type of assets that are common for Food Carts include things like the actual cart/trailer, signs, POS system, stoves, griddles, coolers/refrigerator(s), sink, grey water disposal tanks, venting, computers, kitchen tools and utensils and phones.**

**Please NOTE: Your list could include more or less assets depending on the size and complexity of your business.**

For more detailed information about the type of information you should include on your return, please visit the County website for more information:

- Business property: <https://multco.us/assessment-taxation/business-personal-property-information>
- 2020 tax filings: <https://multco.us/assessment-taxation/2020-filing-requirements>

If you need help please call Personal Property at (503) 988-6332. To speak to someone in your preferred language, just ask. Interpretation services are always free.