Dear Food Cart Owner/Operator:

Thank you for doing business in Multnomah County. You are making our community a better place by operating your business here. Did you know that businesses in Multnomah County are required to file taxes and some need to pay taxes on their businesses?

If your cart and equipment is valued at more than **$21,500,** you might have to pay some taxes for your business. These taxes support things like schools, police and libraries. 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.

All business owners and operators in Multnomah County are required to file a **Confidential Personal Property Return—Form OR-CPPR** every year. Before the end of the year, we will send out this form, with instruction on what to do next. Here is what to expect:

First-time taxpayer expecting to be in business on January 1, 2024:
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 expecting to be in business on January 1, 2024:
If you did not get a tax bill last year, it was because your assessed value was below $21,500. 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 next letter you will get from us will include a return for the 2024 tax year and more detailed information about the type of information you should include on your return. Please visit the County website for more information about the process:

- Business property: https://multco.us/assessment-taxation/business-personal-property-information

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.