



Office of Crook County Assessor

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Long-term Rural Enterprise Zone Facilities

Available in most rural enterprise zones, the long-term zone program offers a property tax abatement of 7–15 years. Any type of business activity is eligible, but these incentives depend on local approval and minimum levels for investment size, job creation and employee compensation.

Both Facebook and Apple have been approved for the Long Term Enterprise Zone which enables them to abate their taxes for machinery and equipment, buildings and business personal property for 15 years. The land however is valued and taxed in the same manner as any other property.

This program is not an exemption but rather an abatement of the taxes, properties can be disqualified from the program if certain requirements are not met.

Facebook:

The tax abatement for the first two buildings for Facebook will expire in 2027 and 2028 depending on when the buildings were placed in service. The tax abatement for the third building will begin in 2018 and expire in 2033 and the buildings that were approved in December of 2017 will begin their tax abatement period as soon as they are placed in service.

Abated taxes: the total amount of taxes that have been abated for Facebook from 2012 to 2017 is \$71,577,958.

Taxes paid: the total amount of taxes that Facebook has paid on their land from 2011 to 2017 is \$202,860.

Apple:

The tax abatement for Apple will expire in 2028, 2030 and 2032 again depending on when the buildings were placed in service.

Abated taxes: the total amount of taxes that have been abated for Apple from 2013-2017 is \$30,267,217.

Taxes paid: the total amount of taxes that Apple has paid on their land from 2013 to 2017 is \$491,987.