

**CITY OF SALEM DOWNTOWN PARKING DISTRICT TAX ASSESSMENT  
ADJUSTMENT FOR PARTIAL YEAR OF OPERATION MOVED/DISCONTINUED – FORM D**

**BUSINESS NAME** \_\_\_\_\_

1. Enter the date your business moved out of the Salem Downtown Parking District \_\_\_\_\_
  
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 the day AFTER the date entered on Line 1 to June 30, 2022.  
This is the number of tax-exempt days. (2a) \_\_\_\_\_
  - b. Divide the number of tax-exempt days on Line 2a by 365: (Line 2a ÷ 365) = (2b) \_\_\_\_\_
  - c. Multiply line 2b by 100 (this is the partial year adjustment percentage) = (2c) \_\_\_\_\_ %
  
3. Enter the Annual Tax Due from Line 12, Form A (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 per instruction below:
  - a. If Line 5 is \$0.00, then the amount on Line 4 is a DEDUCTION (6a) \_\_\_\_\_  
And a credit for that amount is due to your business.
  - b. If Line 5 is LESS than amount on Line 4, subtract Line 5 from (6b) \_\_\_\_\_  
Line 4. This is a DEDUCTION and a credit is due to your business.
  - c. If Line 5 is MORE than amount on Line 4, subtract Line 5 from Line 4. (6c) \_\_\_\_\_  
This is the prorated amount DUE to the City of Salem and must be enclosed with this form.

*Note: A refund cannot be made if the business has outstanding taxes for the year covered by the adjustment. Please allow four weeks for processing refund check. The refund check will be sent to the mailing address provided below.*

**PLEASE COMPLETE THE FOLLOWING**

Contact Name: \_\_\_\_\_  
Mailing Address: \_\_\_\_\_  
Phone Number: \_\_\_\_\_  
Email (Optional): \_\_\_\_\_

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: \_\_\_\_\_

*NOTE: Effective July 1, 1979, tax credits for partial year of operation are to be pro-rated on a daily basis.  
This form must be signed. Please return one copy to:  
Financial Services Administrator, City of Salem, 555 Liberty Street SE, Room 230, Salem, Oregon 97301*