

U.S. Department of Energy

OAK RIDGE OPERATIONS

**ORO O 140
CHAPTER III**

Date: 5-15-96

SUBJECT: PAYMENTS FOR SPECIAL BURDENS AND IN LIEU OF TAXES

1. PURPOSE. This Chapter correlates to DOE O 143.3 (formerly DOE 2100.12A), PAYMENTS FOR SPECIAL BURDENS AND IN LIEU OF TAXES, dated June 9, 1992, by assigning responsibility and accountability and providing administrative guidance to Oak Ridge Operations (ORO). Nothing in this issuance changes any requirements contained in any DOE Order.
2. CANCELLATION. This Chapter cancels and replaces ORO O 2100.12A, PAYMENTS FOR SPECIAL BURDENS AND IN LIEU OF TAXES, dated December 6, 1995.
3. APPLICABILITY. The provisions of this Chapter apply to ORO Principal Staff for all payments for special burdens and in lieu of taxes made to or requested by state and local governments that are related to real property managed by ORO, including real property occupied by the Office of Scientific and Technical Information.
4. RESPONSIBILITIES.
 - a. Chief Financial Officer (CFO) performs those tasks identified in DOE O 143.3, subparagraphs 8d(1) and (3).
 - b. Director, Oak Ridge Financial Service Center, performs that task identified in DOE O 143.3, subparagraph 8d(4).
 - c. Director, Planning and Budget Division, ensures that adequate funding is included in the budget each year.
 - d. Director, Procurement and Contracts Division.
 - (1) Performs that task identified in DOE O 143.3, subparagraph 9a(6).
 - (2) Performs payments in lieu of taxes analyses to assess the proper level of payments involving new requests or revisions and forwards recommendations to the CFO.

- (3) Maintains an inventory and description of government-owned real estate that is managed by ORO and subject to the provisions of Section 168 of the Atomic Energy Act of 1954, as amended.
5. REQUIREMENTS AND PROCEDURES. See procedures prescribed in DOE O 143.3, paragraph 9.
6. REFERENCES. None.
7. DEFINITIONS. None.
8. CONTRACTOR REQUIREMENTS DOCUMENT. None.
9. ATTACHMENTS. None.