

# APPLICATION FOR REAL AND PERSONAL PROPERTY TAX EXEMPTION

For Property owned by Specific Institutions and Organizations

[Oregon Revised Statute (ORS) 307.162]

- File this form with the county assessor on or before April 1.
- See ORS 307.162 and OAR 150-307.162 on the back of this form.
- This form is available online on the Department of Revenue's website at:  
[www.oregon.gov/DOR/PTD/docs/310-088.pdf](http://www.oregon.gov/DOR/PTD/docs/310-088.pdf)

FOR ASSESSOR'S USE ONLY	
Date Received	Account No.
<input type="checkbox"/> Approved <input type="checkbox"/> Denied By _____	Late Filing Fee \$ _____
Exemption begins in tax year 20 _____ - _____	

Name of Organization		
Mailing Address	Telephone Number (      )	
City	State	ZIP Code

A property tax exemption is requested under the following Oregon Revised Statute (mark **one** box):

- |   |   |
|---|---|
| <input type="checkbox"/> 307.115 Nonprofit corporation public parks*  | <input type="checkbox"/> 307.145 Child care facilities, schools, student housing* |
| <input type="checkbox"/> 307.118 Wastewater and sewage treatment facilities*  | <input type="checkbox"/> 307.147 Senior services centers*                         |
| <input type="checkbox"/> 307.130 Literary, benevolent, charitable, scientific institutions, volunteer fire departments* | <input type="checkbox"/> 307.150 Burial grounds, cemeteries, crematory            |
| <input type="checkbox"/> 307.136 Fraternal organizations*   | <input type="checkbox"/> 307.160 Public libraries*                                |
| <input type="checkbox"/> 307.140 Religious organizations*   | <input type="checkbox"/> 307.580 Industry apprenticeship or training trust*       |
|   | <input type="checkbox"/> 307.818 Public beach access*                             |
|   | <input type="checkbox"/> Other (provide ORS number)* _____                        |

**\*Please attach CURRENT copies of your organization's Articles of Incorporation, 501(c)(3) letter, and By-Laws.**

### PROPERTY DESCRIPTION

Account Number (as shown on owner's property tax statement) \_\_\_\_\_

Physical Address (street address, city) \_\_\_\_\_

List all real and personal property for which an exemption is claimed. Attach a list of personal property. Include description, cost, and purchase date.

### PROPERTY USE

If you change the stated use of the property to a use that would not qualify for exemption, you must notify the county assessor of this change to a taxable use within 30 days of the change in use.

The purpose of this organization is: \_\_\_\_\_

The property is used for the following purpose: \_\_\_\_\_  
 Example: church services, offices, classrooms, student housing, etc.

Does the property include a parking area?     Yes     No  
 What is the fee for using the parking area? \_\_\_\_\_

Is any portion of this property used by others?     Yes     No  
 If yes, explain and identify the area that is used by others. Include the square footage of the area used by others.  
 \_\_\_\_\_

### LATE FEE

If this form is filed after April 1, the late filing fee **must** accompany the form. The late filing fee is one-tenth of one percent of the real market value, or \$200.00, **whichever is greater**. A late fee is attached:     Yes     No

### DECLARATION

I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document (and attachments) and to the best of my knowledge they are true, correct, and complete.

**MUST BE SIGNED BY THE PRESIDENT, PROPER OFFICER, HEAD OFFICIAL, OR AUTHORIZED DELEGATE OF THE ORGANIZATION**

Name (please print or type)	Title	Signature	Date
		X	

## OREGON REVISED STATUTE AND ADMINISTRATIVE RULE

### **ORS 307.162 Necessity of filing statement to secure exemption; late application; late filing fee; notification of change to taxable use.**

(1) Before any real or personal property may be exempted from taxation under ORS 307.115, 307.118, 307.130 to 307.140, 307.145, 307.147, 307.150, 307.160 or 307.580 for any tax year, the institution or organization claiming the exemption shall file with the county assessor, on or before April 1 of the assessment year, a statement verified by the oath or affirmation of the president or other proper officer of the institution or organization, listing all real or personal property claimed to be exempt and showing the purpose for which such property is used. However:

(a) If the ownership of all property included in the statement filed with the county assessor for a prior year remains unchanged, a new statement shall not be required.

(b) When the property designated in the claim for exemption is acquired after March 1 and before July 1, the claim for that year shall be filed within 30 days from the date of acquisition of the property.

(c) As used in this subsection, "ownership" means legal and equitable title.

(2) Notwithstanding subsection (1) of this section, a statement may be filed under this section on or before December 31 of the assessment year for which exemption is first desired. However, any statement filed after the time for filing the statement specified in subsection (1) of this section must be accompanied by a late filing fee of the greater of \$200, or one-tenth of one percent of the real market value of the property to which the statement pertains, as determined for the assessment year by the assessor for this purpose. If the statement is not accompanied by the late filing fee or if the late filing fee is not otherwise paid, no exemption shall be allowed for the tax year based upon a statement filed pursuant to this subsection. A statement may be filed under this section notwithstanding that there are no grounds for hardship as required for late filing under ORS 307.475. The value of the property used to determine the late filing fee under this section is appealable in the same manner as other acts of the county assessor. Any filing fee collected under this section shall be deposited to the county general fund.

(3)(a) Notwithstanding subsection (1) of this section, if an institution or organization owns property that is exempt from taxation under a provision of law listed in subsection (1) of this section and fails to make a timely application for exemption under subsection (1) of this section for additions or improvements to the exempt property, the additions or improvements may nevertheless qualify for exemption.

(b) The organization must file an application with the county assessor to have the additions or improvements to the exempt property be exempt from taxation. The application shall:

(A) Describe the additions or improvements to the exempt property;

(B) Describe the current use of the property that is the subject of the application;

(C) Identify the tax year and any preceding tax years for which the exemption is sought;

(D) Contain any other information required by the Department of Revenue; and

(E) Be accompanied by a late filing fee equal to the product of

the number of tax years for which exemption is sought multiplied by the greater of \$200 or one-tenth of one percent of the real market value, as of the most recent assessment date, of the property that is the subject of the application.

(c) Upon the county assessor's receipt of a completed application and late filing fee, the assessor shall determine if the property that is the subject of the application, for each tax year for which exemption is sought, would have qualified for exemption had a timely statement been filed under subsection (1) of this section. Any property that would have qualified for exemption had a timely statement under subsection (1) of this section been filed shall be exempt from taxation for each tax year for which the property would have so qualified.

(d) An application for exemption under this subsection may be filed only for tax years for which the time for filing a statement under subsections (1) and (2) of this section has expired. An application filed under this subsection, however, may serve as the statement required under subsection (1) of this section for the current assessment year.

(e) For each tax year for which an exemption granted pursuant to this subsection applies:

(A) Any tax, or interest attributable thereto, that was paid with respect to the property that is declared exempt from taxation, shall be refunded. Refunds shall be made from the unsegregated tax collections account established under ORS 311.385.

(B) Any tax, or interest attributable thereto, that remains unpaid as of the date the exemption is granted, shall be abated.

(f) A late filing fee collected under this subsection shall be deposited in the county general fund.

(4) If an institution or organization owns property that is exempt from taxation under a provision of law listed in subsection (1) of this section and changes the use of the property to a use that would not entitle the property to exemption from taxation, the institution or organization shall notify the county assessor of the change to a taxable use within 30 days of the change in use.

### **OAR 150-307.162(1) Application Process for Property Tax Exemption**

(1) The applicant must specify the applicable exemption statute when filing a claim for exemption.

(2) It is not the county assessor or Department of Revenue's responsibility to determine under which statutory provision the applicant should apply.

(3) The assessor shall determine property tax exemption eligibility based on the exemption statute specified by the applicant on the application.

(4) The assessor shall return any application that is incomplete to the applicant for completion.

(5) If the assessor returns an application for completion or clarification, the applicant must return the application to the assessor within 15 days of the date it was mailed to the applicant or by the filing deadline, whichever is later, for the assessor to accept the application as a timely filing.

(6) Any application that is filed late must be accompanied by a late filing fee. If the applicant does not pay the late filing fee no exemption shall be allowed.

(7) If the exemption is denied by the assessor, the late filing fee shall be refunded to the applicant.