

# APPLICATION FOR REAL AND PERSONAL PROPERTY TAX EXEMPTION

For Property Leased by an Exempt Body to Another Exempt Body

[Oregon Revised Statute (ORS) 307.166]

- The lessee or entity in possession of the property must file with the county assessor on or before April 1.
- See ORS 307.166 and OAR 150-307.166 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/310.085.pdf](http://www.oregon.gov/DOR/PTD/docs/310.085.pdf)

<b>FOR ASSESSOR'S USE ONLY</b>		
Name of Organization		Date Received
Mailing Address		Account No.
Telephone Number (      )	By _____	<input type="checkbox"/> Approved <input type="checkbox"/> Denied Late Filing Fee \$
City	State	Lease Expiration Date
ZIP Code	Exemption begins in tax year 20 ____ - ____	

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

- |   |  |
|---|--|
| <input type="checkbox"/> 307.040 United States government   | <input type="checkbox"/> 307.140 Religious organizations*                            |
| <input type="checkbox"/> 307.092 Housing authority*   | <input type="checkbox"/> 307.145 Child care facilities, schools, student housing*    |
| <input type="checkbox"/> 307.090 State of Oregon, county, city, and other public or municipal corporations  | <input type="checkbox"/> 307.147 Senior services centers*                            |
| <input type="checkbox"/> 307.115 Nonprofit corporation public parks*  | <input type="checkbox"/> 307.150 Burial grounds, cemeteries, crematory associations* |
| <input type="checkbox"/> 307.130 Literary, benevolent, charitable, scientific institutions or organizations, volunteer fire departments, art museums* | <input type="checkbox"/> 307.160 Public libraries*                                   |
| <input type="checkbox"/> 307.136 Fraternal organizations*   | <input type="checkbox"/> 307.580 Industry apprenticeship or training trust*          |
|   | <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)	Name of Property Owner (not management company)
Physical Address (street address, city)	
List all real and personal property for which an exemption is claimed. Attach copy of lease and a list of personal property. Include description, cost, and purchase date.	

### LEASE

Commencement date of lease: \_\_\_\_\_ Expiration date of lease: \_\_\_\_\_

Is property under:    Lease    Lease-purchase    Other agreement   **Please attach a CURRENT signed copy of your lease.**

### PROPERTY 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 the property you lease 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 ADMINISTRATIVE RULE

### **ORS 307.166 Exemption of property leased by exempt institution, organization or public body to another exempt institution, organization or public body.**

(1) If property is owned or being purchased by an institution, organization or public body, and if the institution, organization or public body is one granted exemption or the right to claim exemption for any of its property under a provision of law contained in this chapter, and such institution, organization or public body leases or otherwise grants the use and possession of such property to another institution, organization or public body likewise granted exemption or the right to claim exemption for any of its property under a provision of law contained in this chapter, such property is exempt from taxation if used by the lessee or possessor in the manner, if any, required by law for the exemption of property owned or being purchased by the lessee or possessor and the rent payable under the lease or other grant of use and possession of the property has been established to reflect the savings below market rent resulting from the exemption from taxation. Likewise, if the property is sublet or otherwise the use and possession of the property is granted to another institution, organization or public body of the kind described in this subsection, such property is exempt if the property is used by the sublessee or possessor in the manner, if any, required by law for the exemption of property owned or being purchased by the sublessee or possessor and the rent payable under the sublease or other grant of use and possession of the property has been established to reflect the savings below market rent resulting from the exemption from taxation.

(2) The lessee or entity in possession shall file a claim for exemption with the county assessor, verified by the oath or affirmation of the president or other proper officer of the institution or organization, or head official of the public body or the legally authorized delegate of the head official, showing:

(a) A complete description of the property for which exemption is claimed.

(b) All facts relating to the ownership or purchase of the property.

(c) All facts relating to the use of the property by the lessee or entity in possession.

(d) A true copy of the lease or other agreement covering the property for which exemption is claimed.

(e) Any other information required by the claim form.

(3)(a) The claim shall be filed on or before April 1, except as follows:

(A) If the lease or other agreement is entered into after March 1 but not later than June 30, the claim shall be filed within 30 days after the date the lease or agreement is entered into if exemption is claimed for the assessment year beginning on that January 1; or

(B) Notwithstanding that no hardship grounds exist, if a late filing fee is determined, paid and distributed in the manner provided in ORS 307.162 (2), the claim shall be filed on or before December 31 of the assessment year for which exemption is first claimed.

(b) The exemption first shall apply for the tax year beginning July 1 of the year for which the claim is filed. The exemption shall continue so long as the ownership and use of the property remain unchanged and during the period of the lease or agreement. If either the ownership or use changes, a new claim shall be filed as provided in this section. If the lease or agreement expires before July 1 of any year, the exemption shall terminate as of January 1 of the same year.

### **OAR 150-307.166 Public Bodies or Exempt Institutions or Organizations Leased to Other Public Bodies or Exempt Institutions or Organizations.**

(1) Public body property which is leased or used by another public body is exempt from property taxes when the property is used by the lessee, for a qualifying exempt purpose on July 1, of the assessment year to be exempted. Filing an application for a tax exemption is required.

(2) When public body property is subsequently leased to another entity whose property is exempt from taxation, filing a timely application for a property tax exemption is required.

(3) When property of entities whose property is exempt from taxation is leased to a public body an application for a property tax exemption is also required.

(4) Late filing is permitted. Payment of the late filing fee must be submitted with the application. The late filing fee cannot be excused or waived.

(5) The assessor must be satisfied that the amount of rent charged is below market rent. For purposes of this statute, the definition, application, and examples explaining market rent are found in OAR 150-307.112.

(6) For purposes of ORS 307.166, a lease or other agreement means any written document that communicates the terms and conditions of tenancy. A verbal agreement will not qualify in an exemption claim.