

Exemption and Use Assessment Application Fees

Effective July 1, 2015

Reductions in the department's funding over the years have deteriorated our ability to review accounts with long-standing exemptions and use assessments for continued compliance. In a continued effort to ensure that each taxpayer is responsible for their appropriate share of the tax burden, Lane County will begin charging \$100 per exemption application by new entities and for new locations as well as all special assessment applications effective July 1, 2015.

Veterans exemptions are excluded from this charge.

A \$100 filing fee must be submitted with the following applications:

Exemptions

Application for Real and Personal Property Tax Exemption – For lease, sublease, or lease-purchased property owned by a taxable owner and leased to a public body, institution, or organization, other than the state of Oregon or the U.S. Government (ORS 307.112)

Application for Real and Personal Property Tax Exemption – For property owned by an exempt body and leased to another exempt body (ORS 307.166)

Application for Real and Personal Property Tax Exemption – For property owned by specific institutions and organizations (ORS 307.162)

Application for Property Tax Exemption Riparian Lands (ORS 308A.356)

Application for Property Tax Exemption on Student Housing - As provided by ORS 307.471

Application for Water Association Exemption (ORS 307.210)

Nonprofit Housing and Care to Elderly Application for Funded Property Tax Exemption (ORS 307.241 to 307.245)

Oregon Food Processor Exemption (ORS 307.453, 455, 457 & 459)

Special Assessments

Multi-Unit Rental Housing (Low Income Housing) Special Assessment Application and Election
(ORS 308.701 to 308.724)

Application for Special Assessment of Open Space Land - As provided by ORS 308A.300 to 308A.330

Application for Farm Special Assessment – For Special Assessment of Non-EFU Farmland - As Defined Under ORS 308A.050 – 308A.128

Application for Designation of Land as Forestland – And for special assessment as provided by ORS 321.257 to 321.367 in western Oregon.

Application for Small Tract Forestland – For owners of at least 10 acres and less than 5,000 acres of Oregon forestland qualified under forestland special assessment (ORS 321.700-754)

Application for Wildlife Habitat Conservation and Management Special Assessment – As provided by Chapter 539, Oregon Laws 2003