

**Form  
OR-AP-RPPTE**

**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 for the ensuing tax year. See page 3 of this form for late filing information.
- The applicant is obligated to prove the property meets the requirements for exemption. Include all documents or information that show the exemption is appropriate.
- See ORS 307.162 and OAR 150-307-0190 on pages 2 and 3 of this form.
- This form is available online on the Department of Revenue's website at: [www.oregon.gov/dor](http://www.oregon.gov/dor).

Name of organization			<b>For assessor's use only</b>	
Mailing address		Phone	Date received	Account number
City	State	ZIP code	<input type="checkbox"/> Approved <input type="checkbox"/> Denied By _____	Late filing fee \$
Email			Exemption applies to tax year : 20 _____ - _____	

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

- |   |  |
|---|--|
| <input type="checkbox"/> 307.110 Government owned affordable housing  | <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"/> 307.513 Vacant Land for Building Residences for Low Income Individuals* |
| <input type="checkbox"/> 307.145 Child care facilities, schools, student housing*                                       | <input type="checkbox"/> Other (provide ORS number) _____  |

**\*You must attach current copies of your organization's Articles of Incorporation, By-Laws, and proof of your status as a non-profit corporation or other qualifying organization.**

**Property description**

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

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

List all real property for which an exemption is claimed. Is personal property **owned by the organization** at this location also being claimed?  Yes  No

**Property use**

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

Describe the purpose of this organization: \_\_\_\_\_

Describe how you will use the property, such as, church services, offices, classrooms, student housing, etc.: \_\_\_\_\_

Does the property include a parking area? <input type="checkbox"/> Yes <input type="checkbox"/> No	What is the fee for using the parking area? \$ _____
Is any portion of the property leased to or used by others? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, what is the square footage of the area used by others: _____ square feet

If yes, explain and identify the area that is used by others: \_\_\_\_\_

**Late fee**

A form filed after April 1 preceding the tax year for which exemption is claimed, but on or before December 31 of the tax year **must** be accompanied by a late fee. See page 2 and 3 of this form for additional late filing information.

A late fee is attached: <input type="checkbox"/> Yes <input type="checkbox"/> No	Exemption requested for tax years: _____
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**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 (print or type)	Title	Phone	Signature	Date
			X	

## Oregon Revised Statute (ORS) and Oregon Administrative Rule (OAR)

### ORS 307.162 Claiming exemption; late claims; notification of change to nonexempt use.

ORS 307.162 Claiming exemption; late claims; notification of change to nonexempt use. (1)(a) Before any real or personal property may be exempted from taxation under ORS 307.092, 307.110 (3)(h), 307.115, 307.118, 307.130 to 307.140, 307.145, 307.147, 307.150, 307.160, 307.181 (3), 307.513 or 307.580 for any tax year, the institution or organization entitled to claim the exemption must file a claim with the county assessor, on or before April 1 preceding the tax year for which the exemption is claimed. The claim must contain statements, verified by the oath or affirmation of the president or other proper officer of the institution or organization, that:

(A) List all real property claimed to be exempt and show the purpose for which the real property is used; and

(B) Cite the statutes under which exemption for personal property is claimed.

(b) If the ownership of all property, other than property described in ORS 307.110 (3)(h), included in the claim filed with the county assessor for a prior year remains unchanged, a new claim is not required.

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

(2)(a) Notwithstanding subsection (1) of this section, a claim may be filed under this section for the current tax year:

(A) On or before December 31 of the tax year, if the claim is accompanied by a late filing fee of 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 to which the claim pertains.

(B) On or before April 1 of the tax year, if the claim is accompanied by a late filing fee of \$200 and the claimant demonstrates good and sufficient cause for failing to file a timely claim, is a first-time filer or is a public entity described in ORS 307.090.

(b)(A) Notwithstanding subsection (1) of this section, a claimant that demonstrates good and sufficient cause for failing to file a timely claim, is a first-time filer or is a public entity described in ORS 307.090 may file a claim under this section for the five tax years prior to the current tax year:

(i) Within 60 days after the date on which the county assessor mails notice of additional taxes owing under ORS 311.206 for the property to which the claim filed under this subparagraph pertains; or

(ii) At any time if no notice is mailed.

(B) A claim filed under this paragraph must be accompanied by a late filing fee of 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 to which the claim pertains, multiplied by the number of prior tax years for which exemption is claimed.

(c) If a claim filed under this subsection is not accompanied by the late filing fee or if the late filing fee is not otherwise paid, an exemption may not be allowed for the tax years sought by the claim. A claim may be filed under this subsection notwithstanding that there are no grounds for hardship as required for late filing under ORS 307.475.

(d) The value of the property used to determine the late filing fee under this subsection and the determination of the county assessor relative to a claim of good and sufficient cause are appealable in the same manner as other acts of the county assessor.

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

(3)(a) In a claim for exemption of property described in ORS 307.110 (3)(h), the county or city, town or other municipal corporation or political subdivision of this state that is filing the

claim must substantiate that the property is used for affordable housing or that it is leased or rented to persons of lower income, as applicable.

(b) A claim filed under this subsection must be filed annually on a form prescribed by the Department of Revenue.

(4) As used in this section:

(a) "First-time filer" means a claimant that:

(A) Has never filed a claim for the property that is the subject of the current claim; and

(B) Did not receive notice from the county assessor on or before December 1 of the tax year for which exemption is claimed regarding the potential property tax liability of the property.

(b)(A) "Good and sufficient cause" means an extraordinary circumstance beyond the control of the taxpayer or the taxpayer's agent or representative that causes the failure to file a timely claim.

(B) "Good and sufficient cause" does not include hardship, reliance on misleading information unless the information is provided by an authorized tax official in the course of the official's duties, lack of knowledge, oversight or inadvertence.

(c) "Ownership" means legal and equitable title.

(5)(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 file a timely claim 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 a claim for exemption with the county assessor to have the additions or improvements to the exempt property be exempt from taxation. The claim must:

(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; 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 claim.

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

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

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

(6) For each tax year for which an exemption granted pursuant to subsection (2) or (5) of this section applies:

(a) Any tax, or interest attributable thereto, that was paid with respect to the property that is declared exempt from taxation

must be refunded. Refunds must be made without interest 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 must be abated.

(7) 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 must notify the county assessor of the change to a taxable use within 30 days.

#### **OAR 150-307-0190**

##### **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.

##### **Late filing information:**

##### **ORS 307.162 provides for late filing as follows:**

1. If you are filing before April 1 of the current tax year, for the current tax year only, and you are a first-time filer, have good and sufficient cause for filing late, or are a government entity described in ORS 307.090, the late filing fee is \$200.00.
2. For all others, if you are filing before December 31 for the current tax year, the late filing fee is \$200.00 or one-tenth of one percent of the real market value of the property, whichever is greater.
3. If you are filing for the **current tax year and up to five prior tax years** and you are a first-time filer, have good and sufficient cause for filing late, or are a government entity described in ORS 307.090, **and** are either filing within 60 days of the mailing date of a notice of additional tax or are filing at any time if no notice was mailed, then the late filing fee is the greater of \$200.00 or one-tenth of one percent of the real market value as of the most recent assessment date, multiplied by the number of prior years claimed.