

Application for Proration of Property Taxes Due to Damage by Fire or Act of God
Application for Reassessment of Values Due to Fire or Act of God

ORS 308.425 and 308.428

For County Use Only
Date Received

INSTRUCTIONS:

- Application for proration of property taxes may be made for the tax year of the property damage/destruction. The tax year is from July 1 to June 30.
- Your application must be filed within 60 days of the damage **or** by June 30 of the tax year in which the damage occurred, **whichever is later.**
- File your application with the county tax collector of the county in which your damaged property is located. (See back of form for appeal rights and Oregon Revised Statute 308.425.)

Applicant's name		Telephone number ()	
Mailing address	City	State	ZIP code

LOCATION AND DESCRIPTION OF DAMAGED OR DESTROYED PROPERTY

Assessor's account number	<input type="checkbox"/> Deed or <input type="checkbox"/> Contract			
Location of property (if different from above)	Section	Township	Range	Tax lot number
Description of personal property				
Date of damage	Cause of damage <input type="checkbox"/> Fire (attach fire department report) <input type="checkbox"/> Act of God (describe): _____			
Damage occurred to <input type="checkbox"/> Land <input type="checkbox"/> Building <input type="checkbox"/> Personal property <input type="checkbox"/> Manufactured structure				
Describe damage				

(1) APPLICATION FOR PRORATION OF TAX

I am applying to have the above property examined for proration of property taxes per ORS 308.425. Application must be submitted **within 60 days of damage or June 30**, whichever is later. (See back of form for more instructions.)
Whether my property is damaged or destroyed will be determined by the County Assessor's office. If the assessor determines my property is only damaged, I must notify the tax collector of the date that the damage is repaired. Such notice will serve to inform the tax collector of their duty to calculate and finalize the tax proration.

(2) (OPTIONAL) APPLICATION FOR REASSESSMENT OF VALUES

I am applying to have the real market value and assessed value of the property reassessed, according to ORS 308.428. Application must be submitted **within 60 days of damage or August 1**, whichever is later. (See back of form for more instructions.)
For property that is destroyed or damaged by fire or act of God between January 1 and July 1 of an assessment year, a property owner may have the values of that property reassessed as of July 1 if desired, according to ORS 308.428. Reassessment is NOT required to receive proration.

DECLARATION

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

X _____ Date _____
 Applicant's Signature

— Applicant will be notified of the county's decision —

FOR TAX COLLECTOR'S USE ONLY		FOR ASSESSOR'S USE ONLY	
Date Received: _____	Clerk: _____	Date Received: _____	Clerk: _____
Damaged Property:	This Year	Land and Improvements:	
Date rebuild complete: _____	Months prorated: _____	RMV before fire/act of God: _____	RMV after fire/act of God: _____
Amount of adjustment/refund: _____		AV before fire/act of God: _____	Value percent of loss: _____
Destroyed Property:	This Year	Personal Property:	
Months prorated: _____		RMV before fire/act of God: _____	RMV after fire/act of God: _____
Amount of adjustment/refund: _____		AV before fire/act of God: _____	Value percent of loss: _____
Remarks: _____		Date property visited: _____	<input type="checkbox"/> Damaged <input type="checkbox"/> Destroyed

You may request real market and assessed value determination as of July 1 for property destroyed or damaged between January 1 and July 1

The real market value and assessed value of property is determined as of January 1 each year. This is called the assessment date. The tax year is July 1 through June 30. Property taxes due in November for the tax year are based on the values as of the previous January 1 assessment date.

If your property is damaged or destroyed between January 1 and July 1, you can apply to have your property values determined as of July 1. That way the property taxes due in November will reflect the condition of the property on

July 1, rather than the condition the previous January 1. **If you plan to make major improvements to your property before July 1, you may want to keep your assessment date on January 1.** The change of assessment date to July 1 is for one tax year.

If you choose not to have your property values determined as of July 1, then any change to the condition of your property will not be reflected on the roll until the next January 1 assessment date.

Appealing a decision of the assessor or tax collector

You may appeal a decision of the county assessor or tax collector in regards to Proration of Tax to the Magistrate Division of the Oregon Tax Court. When appealing to the Magistrate Division, you must file a complaint within 90 days from your knowledge of the action of the assessor or tax collector. However, the appeal must be filed no later than one year from the date of the action. For more information, you can contact the Magistrate Division of the Oregon Tax Court by telephone at 503-986-5650, or by

mail at Oregon Tax Court, Magistrate Division, 1241 State Street, Third Floor, Salem OR 97310.

If you wish to appeal a value due to reassessment as of July 1, you may file an appeal with the county board of property tax appeals (BOPTA). File your petition by December 31 with the county clerk in the county where the property is located. You can get petition forms and information from your county clerk or at www.oregon.gov/DOR/PTD/BOPTA.shtml.

Damaged or destroyed property law

308.425 Taxes on destroyed or damaged property; proration; reduction; effect of repair. (1) If, during any tax year, any real or personal property is destroyed or damaged by fire or act of God, the owner or purchaser under a recorded instrument of sale in the case of real property, or the person assessed, person in possession or owner in the case of personal property, may apply to the tax collector for proration of the taxes imposed on the property for the tax.

(2) Application for proration of taxes under subsection (1) of this section shall be made not later than the end of the tax year or 60 days after the date the property was destroyed or damaged, whichever is later.

(3)(a) For property that is totally destroyed, the tax collector shall collect only one-twelfth of the taxes imposed on the property for the tax year, for each month or fraction of a month that the property was in existence during the tax year. The tax collector shall cancel the remainder of the taxes imposed on the property for the tax year.

(b) For property that is damaged, the tax collector shall collect only one-twelfth of the taxes imposed on the property for the tax year, for each month or fraction of a month that preceded the month during which the property was damaged. For the month in which the property was damaged, and for each month of the tax year thereafter in which the property remains damaged, the tax collector shall collect that percentage of one-twelfth of the taxes imposed on the property that the real market value or the assessed value of the property after the damage (whichever is less) bears to the assessed value of the property before the damage. The assessor shall advise the tax collector of the value percentage required under this paragraph. The tax collector shall cancel any taxes not to be collected due to this paragraph.

(4) If the damaged property to which this section applies is a manufactured structure that is moved to another county after

being damaged, the owner shall advise the tax collector of the new location of the manufactured structure.

(5) That portion of the property that is damaged property and that is subsequently repaired shall be considered to be new property or new improvements to property under ORS 308.153 for the assessment year in which the repairs or replacements are first taken into account.

308.428 Property destruction or damage during first six months of assessment year; July 1 assessment date.

(1) If, during the period beginning on January 1 and ending on July 1 of an assessment year, any real or personal property is destroyed or damaged by fire or act of God, the owner or purchaser under a recorded instrument of sale in the case of real property, or the person assessed, person in possession or owner in the case of personal property, may apply to the county assessor to have the real market and assessed value of the property determined as of July 1 of the current assessment year.

(2) The person described in subsection (1) of this section shall file an application for assessment under this section with the county assessor on or before the later of:

(a) August 1 of the current year; or

(b) The 60th day following the date on which the property was damaged or destroyed.

(3) If the conditions described in subsection (1) of this section are applicable to the property, then notwithstanding ORS 308.210, the property shall be assessed as of July 1, at 1:00 a.m. of the assessment year, in the manner otherwise provided by law.

308.440 Relief not allowed in case of arson by property owner.

No relief under ORS 308.146(5) or (6) or ORS 308.425 shall be given to any person who is convicted of arson with regard to the property for which relief is sought. [1971c.497§4; 1974 s.s. c.14§2]