



ASSESSOR'S OFFICE
Jackson County Assessor
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Medford, OR 97501

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PROPERTY TAX EXEMPTIONS

PUBLIC OWNED PROPERTY (O.R.S. 307.090)

Property owned by a governmental entity with the authority to levy a tax is automatically exempt. No application is needed. Non-use does not disqualify the exemption, however, if publicly owned property is used by someone else with a possessory interest (whether under a lease or a license), it is taxable.

PUBLIC OWNED PROPERTY LEASED TO OTHERS (O.R.S. 307.110)

Generally when an otherwise taxable entity leases public property, that property becomes subject to taxation. If the lessee is a qualifying organization, they may apply for a leased exemption.

USE

Except as mentioned above, the property must be used for its exempt purpose by July 1 of the tax year exemption is claimed. The use must be consistent with the qualifying corporate purpose of the organization. A property under construction can qualify if the foundation is in place by July 1. If property is leased, the lease must be in effect July 1.

EXEMPTION FOR PROPERTY OWNED BY A NONPROFIT ORGANIZATION

A new application is required when ownership is transferred to a nonprofit organization.

1. Submit application with \$420 filing fee between January 1 and April 1;

or submit application with \$420 filing fee within 30 days of the day ownership is transferred to the nonprofit organization if ownership is transferred after March 1 and on or before June 30;

or submit application any time before December 31 with \$420 filing fee, plus an additional \$200 or 1/10 of 1% of the property value whichever is greater, if ownership was transferred or use was changed on or before June 30 and it has been more than 30 days since ownership was transferred.

2. Provide articles of incorporation and by-laws if not already on file with this office.
3. **Please note: Property must be in use for a corporate purpose as of July 1 of the tax year for which the exemption is desired.**
4. Provide a complete description of the property for which the exemption is claimed (map and tax lot and street address)

All documentation will be thoroughly reviewed. In most cases a property inspection will be conducted. Notification is usually sent in late summer or early fall.

EXEMPTION FOR PROPERTY LEASED BY A NONPROFIT ORGANIZATION

A new application is required when a lease is entered into extended or modified.

1. Submit application with \$534 filing fee between January 1 and April 1 (per Oregon statute, this office cannot accept applications for the following year before January 1 of the year the exemption goes into effect.);
or submit application with \$534 filing fee within 30 days of the day the lease goes into effect if the lease begins between March 2 and June 30;
or submit application any time before December 31 with \$534 filing fee, plus an additional \$200 or 1/10 of 1% of the property value whichever is greater, if the lease went into effect on or before June 30 and/or it has been more than 30 days since the lease went into effect.

2. Provide a signed copy of the current lease which must be in effect not later than June 30, and must be for at least one year.
3. Provide articles of incorporation and by-laws if not already on file with this office.
4. Provide a complete description of the property for which the exemption is claimed (map & tax lot and street address).
5. **Please note: Property must be in use for a corporate purpose as of July 1 of the tax year for which the exemption is desired.**

All documentation will be thoroughly reviewed. In most cases a property inspection will be conducted. Notification is usually sent in late summer or early fall.

EXEMPTION FOR PROPERTY LEASED BY A NONPROFIT ORGANIZATION FROM ANOTHER NONPROFIT ORGANIZATION.

A new application is required when a lease is entered into, extended, or modified.

1. Submit application with \$534 filing fee between January 1 and April 1;

or submit application with \$534 filing fee within 30 days of the day the lease goes into effect if the lease begins between March 1 and June 30;

or submit application any time before December 31 with \$534 filing fee, plus an additional \$200 or 1/10 of 1% of the property value, whichever is greater, if the lease went into effect on or before June 30 and/or it has been more than 30 days since the lease went into effect.
2. Provide a signed copy of the current lease which must be in effect for at least one year.
3. Provide documentation showing that rent being paid is below market rent in an amount equal to the tax savings that will result from the exemption.
4. Provide articles of incorporation and by-laws of the organization if not already on file with this office.
5. Provide a complete description of the property for which the exemption is claimed (map and tax lot and street address)
6. **Please note: Property must be in use for a corporate purpose as of July 1 of the tax year for which the exemption is desired.**

All documentation will be thoroughly reviewed. In most cases a property inspection will be conducted. Notification is usually sent in late summer or early fall.