

APPLICATION FOR REASSESSMENT OF DESTROYED OR DAMAGED PROPERTY

As provided by ORS 308.146(6)

INSTRUCTIONS:

- Application for reassessment can only be made for property that was destroyed or damaged **on or after January 1 and on or before July 1** of the assessment year.
- This application changes the assessment date for your property to July 1 for only this year. **If you plan to make major improvements to your property before July 1, you may want to keep your assessment date on January 1.** Please read the pertinent law on the reverse side.
- File this application with the assessor of the county in which your destroyed or damaged property is located.
- Your application must be filed within 60 days of the damage **or** by August 1, **whichever is later.**

Filed with the _____ County assessor for the assessment year starting January 1, _____.

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

DESCRIPTION AND LOCATION OF PROPERTY

Assessor's account number (as shown on your county property tax statement)	Township	Range	Section	Tax lot number
Address of property (if different from above)		Description of taxable personal property		
_____		_____		

1. The property described above was destroyed or damaged on _____ by Fire* Other _____
 *For property destroyed or damaged by fire, attach a copy of the fire department's report.
2. The destruction or damage occurred to: _____ Land Building Manufactured Structure Personal Property
3. Describe the destruction or damage:

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

FOR ASSESSOR'S USE ONLY

Date Received:	Clerk:
January 1 Real Market Value:	July 1 Real Market Value:
Land: _____	Land: _____
Improvement: _____	Improvement: _____
Manufactured Structure: _____	Manufactured Structure: _____
Personal Property: _____	Personal Property: _____
Total: _____	Total: _____

Remarks:

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

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

308.146. Determination of maximum assessed value and assessed value; reduction in maximum assessed value following property destruction; effect of conservation or highway scenic preservation easement.

(1) The maximum assessed value of property shall equal 103 percent of the property's assessed value from the prior year or 100 percent of the property's maximum assessed value from the prior year, whichever is greater.

(2) Except as provided in subsections (3) and (4) of this section, the assessed value of property to which this section applies shall equal the lesser of:

- (a) The property's maximum assessed value; or
- (b) The property's real market value.

(3) Notwithstanding subsections (1) and (2) of this section, the maximum assessed value and assessed value of property shall be determined as provided in ORS 308.149 to 308.166 if:

- (a) The property is new property or new improvements to property;
- (b) The property is partitioned or subdivided;
- (c) The property is rezoned and used consistently with the zoning;
- (d) The property is first taken into account as omitted property;
- (e) The property becomes disqualified from exemption, partial exemption or special assessment; or
- (f) A lot line adjustment is made with respect to the property, except that the total assessed value of all property affected by a lot line adjustment shall not exceed the total maximum assessed value of the affected property under subsection (1) of this section.

(4) Notwithstanding subsections (1) and (2) of this section, if property is subject to partial exemption or special assessment, the property's maximum assessed value and assessed value shall be determined as provided under the provisions of law governing the partial exemption or special assessment.

(5)(a) Notwithstanding subsection (1) of this section, when a portion of property is destroyed or damaged due to fire or act of God, for the year in which the destruction or damage is reflected by a reduction in real market value, the maximum assessed value of the property shall be reduced to reflect the loss from fire or act of God.

(b) This subsection does not apply:

- (A) To any property that is assessed under ORS 308.505 to 308.665.
- (B) If the damaged or destroyed property is property that, when added to the assessment and tax roll, constituted minor construction for which no adjustment to maximum assessed value was made.
- (c) As used in this subsection, "minor construction" has the meaning given that term in ORS 308.149.

(6)(a) 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, 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.

(b) The person described in paragraph (a) of this subsection 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.

(c) If the conditions described in this subsection 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.

(7)(a) Paragraph (b) of this subsection applies if:

(A) A conservation easement or highway scenic preservation easement is in effect on the assessment date;

(B) The tax year is the first tax year in which the conservation easement or highway scenic preservation easement is taken into account in determining the property's assessed value; and

(C) A report has been issued by the county assessor under ORS 271.729 within 12 months preceding or following the date the easement was recorded.

(b) The assessed value of the property shall be as determined in the report issued under ORS 271.729, but may be further adjusted by changes in value as a result of any of the factors described in ORS 309.115 (2), to the extent adjustments do not cause the assessed value of the property to exceed the property's maximum assessed value.

(8)(a) Notwithstanding subsection (1) of this section, when a building is demolished or removed from property, for the year in which the demolition or removal of the building is reflected by a reduction in real market value, the maximum assessed value of the property may be reduced to reflect the demolition or removal of the building.

(b) This subsection does not apply:

- (A) To any property that is assessed under ORS 308.505 to 308.665.
- (B) If the demolished or removed property is property that, when added to the assessment and tax roll, constituted minor construction for which no adjustment to maximum assessed value was made.
- (c) As used in this subsection, "minor construction" has the meaning given that term in ORS 308.149.

If your property was damaged or destroyed by fire or an act of God, you may apply for proration of property taxes per ORS 308.428. The application for proration is available from the county tax collector or the Oregon Department of Revenue (form 150-310-083).