

# Section 14—Appendices

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## Appendix A

### Data analysts by county

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## Appendix A (Continued)

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Madras OR 97741-1798

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### Malheur

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## Appendix A (Continued)

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 Courthouse Rm 104 101 S River St  
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 Hillsboro OR 97124-3087

### Wheeler

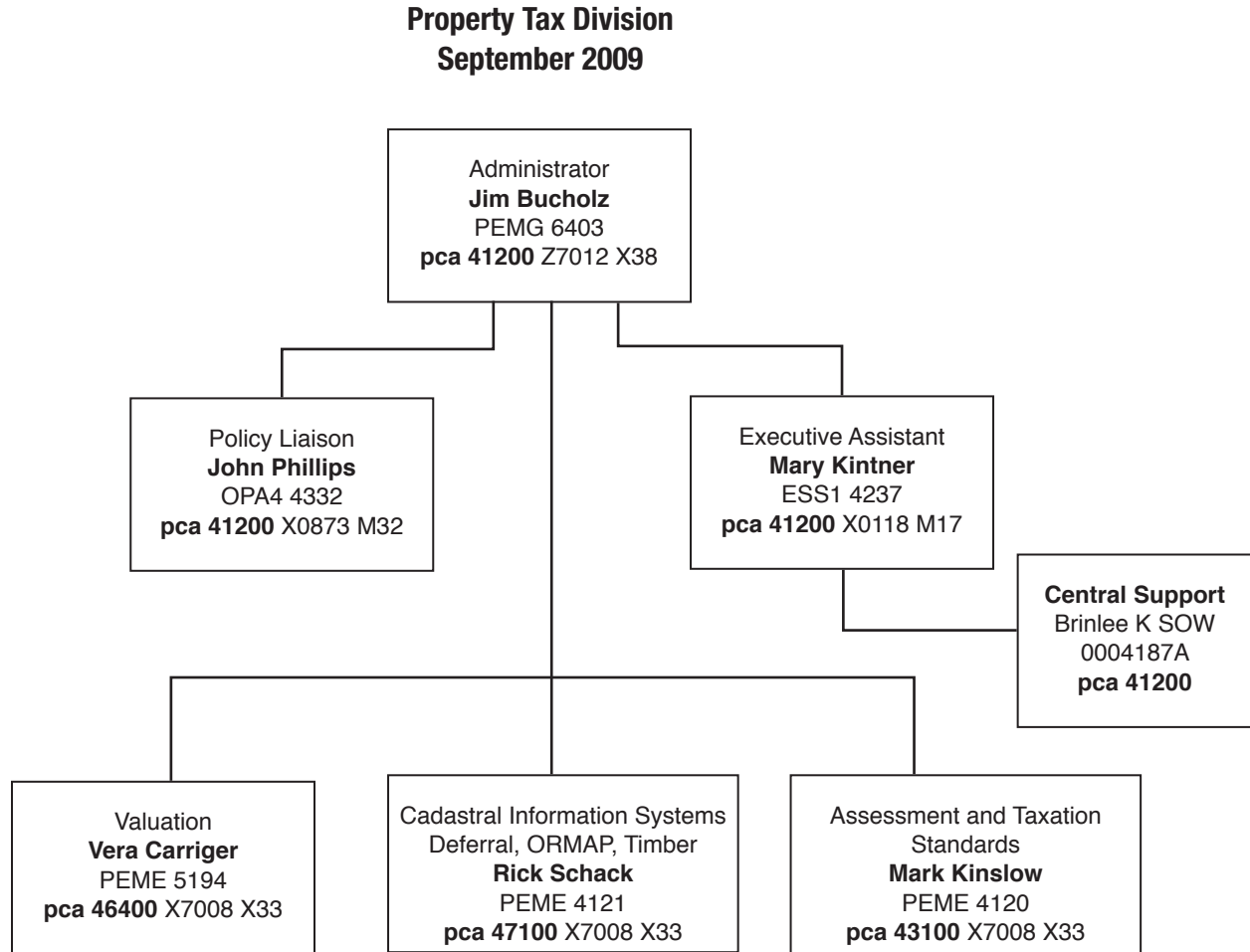
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 McMinnville OR 97128-4592

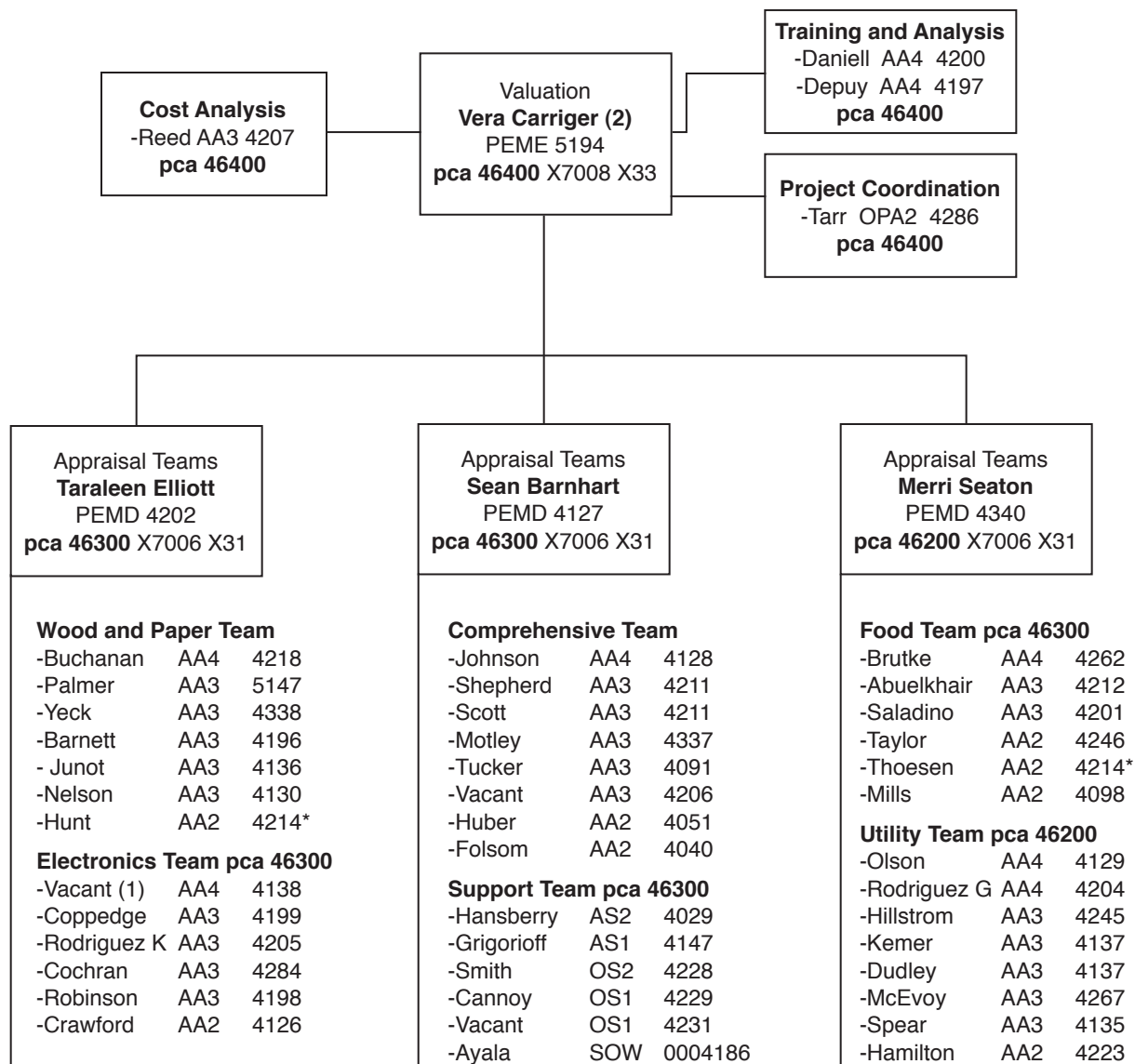
## Appendix B

### Property Tax Division organizational structure



September 2009

## Appendix B (Continued)



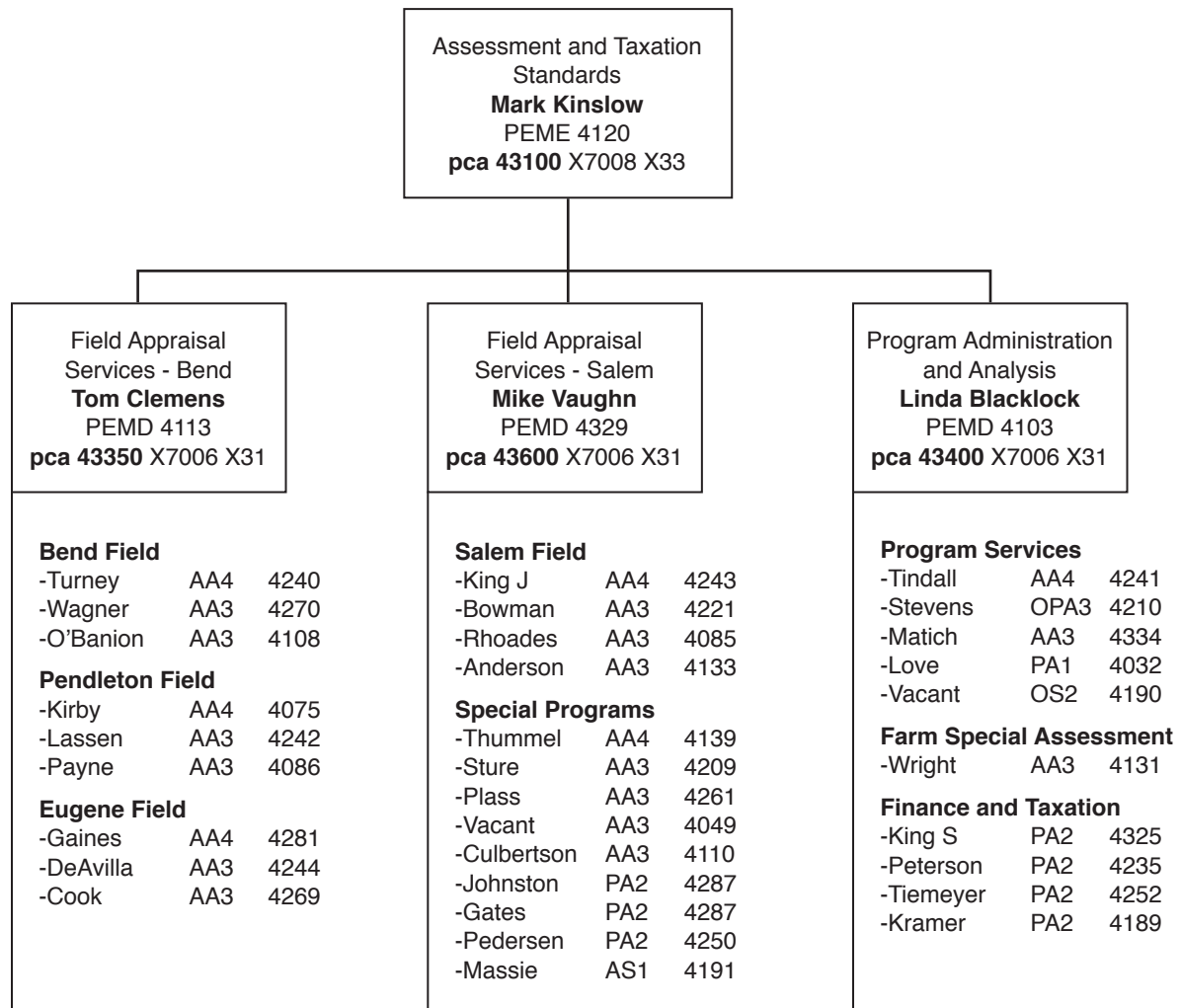
(1) Coppedge: WOC 03/18/09 to 03/18/10  
 (2) Schack: TWA 08/01/09 to 08/01/10

\*Double-fill positions

Class Title	Class Number	Salary Range
AA4	C0728	31
OPA2	C0871	27
AA3	C0727	28
AA2	C0726	25
AS2	C0108	19
AS1	C0107	17
OS2	C0104	15
OS1	C0103	12
SOW	C0100	7

September 2009

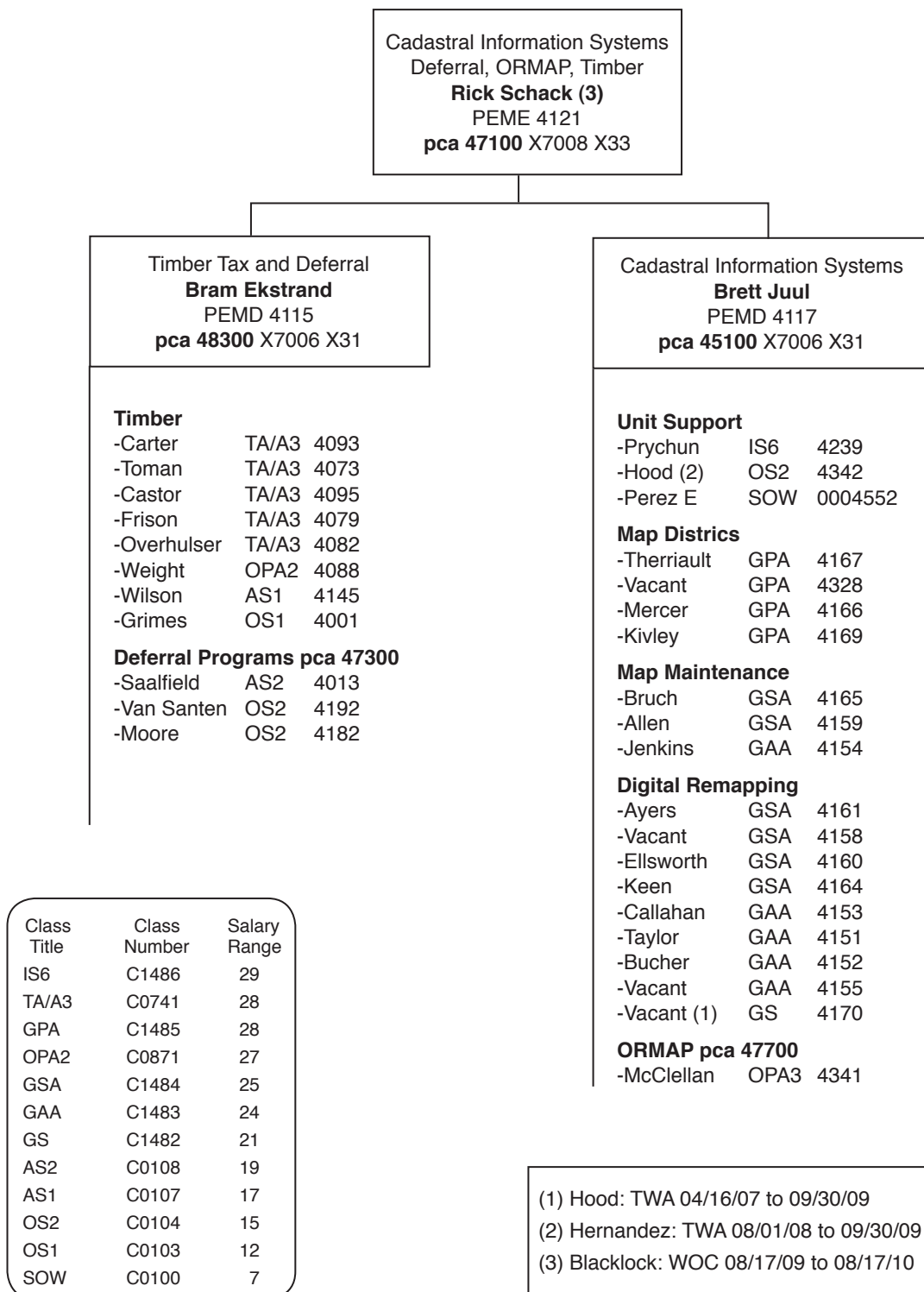
## Appendix B (Continued)



Class Title	Class Number	Salary Range
OPA3	C0872	30
AA4	C0728	31
OPA2	C0871	27
AA3	C0727	28
PA2	C0817	27
PA1	C0860	23
AA2	C0726	25
AS1	C0107	17
OS2	C0104	15

September 2009

## Appendix B (Continued)



September 2009

## Property Tax Division Contacts

Name	Location	Phone			
<b>A</b>			<b>E</b>		
Abuelkhair, Zafer J	PTD/Valuation	503-945-8268	Ekstrand, Bram N	PTD/Timber	503-302-1947
Allen, Michael G	PTD/CIS	503-945-8274	Elliott, Taraleen K	PTD/Valuation	503-945-8253
Anderson, Karen E	PTD/ATS	503-945-8355	Ellsworth, Gary M	PTD/Cadastral info systems	503-945-8885
Ayers, Robert A	PTD/Cadastral info systems	503-945-8883	<b>F</b>		
<b>B</b>			Folsom, Christopher	PTD/Valuation	503-945-8030
Barnett, Kathryn L	PTD/Valuation	503-945-8239	Frison, Matthew R	PTD/CDOT	503-945-8333
Blacklock, Linda D	PTD/ATS	503-945-8244	<b>G</b>		
Bowman, Keith T	PTD/ATS	503-945-8266	Gaines, Alan R	PTD/Eugene	541-686-7939
Bruch, Elise A	PTD/CIS	503-945-8344	Gates, Cynthia J	PTD/ATS	503-945-8275
Brutke, Don L	PTD/Valuation	503-945-8315	Grimes, Laurie A	PTD/Timber	503-945-8258
Buchanan, John M	PTD/Valuation	503-945-8264	<b>H</b>		
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Carriger, Vera M	PTD/Valuation	503-779-6522	Hood, Sally	PTD/Cadastral	503-945-8297
Carter, William D	PTD/CDOT	503-945-8329	Huber, Connie S	PTD/Valuation	503-945-8250
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Crawford, Vickie J	PTD/Valuation	503-945-8229	Junot, Joris J	PTD/Valuation	503-945-8322
Culbertson, Michael A	PTD/ATS	503-945-8335	Juul, Brett A	PTD/CIS	503-945-8336
<b>D</b>					
Daniell, Elizabeth H	PTD/Valuation	503-428-8737			
Deavilla, Sandra L	PTD/Eugene	541-686-7880			
Depuy, Robert M	PTD/Valuation	503-428-1551			
Dudley, Jennifer A	PTD/Valuation	503-945-8287			

**Property Tax Division Contacts (Continued)**

**K**

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King, James W	PTD/ATS	503-945-8585
King, Sandra L	PTD/ATS	503-945-8669
Kinslow, Mark W	PTD/ATS	503-945-8265
Kintner, Mary E	PTD/ADMIN	503-945-8292
Kirby, Donald H	PTD/Pendleton	541-276-7811
Kivley, James A	PTD/CIS	503-945-8748
Kramer, Gregory A	PTD/ATS	503-945-8262

**L**

Lassen, Frank E	PTD/Pendleton	541-276-7811
Love, Rosemary K	PTD/ATS	503-945-8459

**M**

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Matich, Paul V	PTD/ATS	503-945-8381
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McEvoy, Michael J	PTD/Valuation	503-945-8245
Mercer, Timothy C	PTD/CIS	503-945-8211
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**N**

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**O**

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Olson, Michael W	PTD/Valuation	503-428-2319
Overhulser, Pamela W	PTD/Timber	503-945-8231

**P**

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Pedersen, Michele L	PTD/ATS	503-945-8301
Perez, Elizabeth J	PTD/CIS	503-945-8036
Peterson, Lee B	PTD/ATS	503-945-8338
Phillips, John C	PTD/Admin	503-945-8342
Plass, Gregory J	PTD/ATS	503-945-8282
Prychun, John S	PTD/Cadastral info systems	503-945-8300

**R**

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Spear, Kathryn L	PTD/Valuation	503-945-8431
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Strawn, Katie M	PTD/Valuation	503-945-8281
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**Property Tax Division Contacts (Continued)**

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Taylor, Matthew R	PTD/CDOT	503-947-2162
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Thummel, Gregg W	PTD/ATS	503-945-8371
Tiemeyer, Gordon D	PTD/ATS	503-945-8439
Tindall Bruce S	PTD/ATS	503-945-8507
Toman, Bradley K	PTD/Timber	503-945-8668
Tucker, Steven A	PTD/Valuation	503-945-8347
Turney, Ross A	PTD/Bend	541-388-6153

**V**

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Vaughn, Michael J	PTD/ATS	503-945-8648

**W**

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Wilson, Christie L	PTD/Timber	503-945-8345
Wright, Gary L	PTD/ATS	503-945-8225

**Y**

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## Appendix C

### 2009 calendar of assessment and taxation procedures

The time for filing or paying is extended to the next business day when the date for filing any correspondence, claim, or remittance falls on a Saturday, Sunday, or legal holiday (ORS 305.820). When the last date for a filing falls on a day when the particular office closes before the normal business day ends, the time is extended to the next day the office is open for business (ORS 174.125).

**Note:** These date extension provisions under ORS 305.820 and ORS 174.125 only apply when the public submits any writing or remittance required by law to the Department of Revenue, County Board of Property Tax Appeals, County Assessor, Tax Collector, or other taxing officials. The Department of Revenue, County Board of Property Tax Appeals, County Assessor, Tax Collector, or other tax officials must complete their obligations on or before the required date in the event of a holiday or weekend.

<b>Date</b>	<b>Event</b>	<b>ORS Citation</b>
January	1 Assessment year begins .....	308.007
	1 Assessment date:	
	Real property & manufactured structures assessed as personal property .....	308.210
	Personal property .....	308.250
	Centrally assessed property (railroad cars & utilities) .....	308.540
	1 State and federal agencies provide assessors with list of public lands sold .....	308.270
	1 Assessor determines qualification to farm use assessment .....	308A.062, 308A.068
	1 Assessor begins collection of sales data for ensuing years' ratio study .....	309.200
	8 Tax Collector makes quarterly statement of collections .....	311.395
	15 County Treasurer distributes taxes (quarterly) .....	311.395
	31 Last day for nonprofit elderly homes to notify assessor that war veterans have been given property tax credit or face denial of exemption for next assessment year .....	307.385
	31 Due date for 2008 returns and to pay tax	
	Forest Products Harvest Tax (FPHT).....	321.045
	Small Tract Forestland Severance Tax (STF).....	321.741
February	DOR mails CAFFA grant applications to assessors this month .....	294.175
	Stipulations for value reduction must be filed prior to convening of BOPTA .....	308.242
	1 Last day for designated centrally assessed property taxpayers to file their annual statements with the Department of Revenue .....	308.520
	2 Board of Property Tax Appeals (BOPTA) convenes on or after first Monday .....	309.026
	10 DOR distributes FPHT receipts .....	321.152
	15 Due date for second property tax installment .....	311.505
	15 Due date for oil and gas production tax for preceding calendar quarter .....	324.110
	16 Interest starts on second unpaid property tax installment .....	311.505
	16 Tax collector sends second notice of delinquent personal property taxes .....	311.547
	16 Unpaid oil and gas production tax becomes delinquent .....	324.110

## Appendix C (Continued)

February (Continued)	28	Last day taxpayer can apply for an extension until April 15 to file real, personal, and combined property tax returns .....	308.290
<b>March</b>	1	Last day for assessor to send income questionnaire to owners of non-exclusive farm use (non-EFU) farmland .....	OAR 150-308A.071
	2	Last day for coops to file their annual statements with DOR .....	308.810
	2	Filing deadline for food and egg processors exemption .....	307.455
	2	Last day to timely file combined principal and secondary industrial and personal property returns with DOR .....	308.290
	2	Owner’s last day to file real and personal property returns with county assessor .....	308.290
	2	Last day to file a personal property return and avoid 5% penalty (without extension) ...	308.296
	11	(Second Tuesday) taxing district election date .....	203.085
	15	Designated centrally assessed property taxpayers to file annual statements with DOR .....	308.520
	15	Due date for payment of oil and gas production tax with extension .....	324.110
	15	Last day telephone companies may file for exemption (in the first year it is requested) .....	OAR 150-307.240-(B)
	16	Tax collector issues warrants to enforce payments of delinquent property taxes remaining unpaid February 15 .....	311.610
	31	Last day for taxing district to file boundary description and map with DOR .....	308.225
 April		 DOR distributes small private railroad car tax collected to counties	
	1	Last day to file for exemption as a:	
		Veteran or surviving spouse of veteran .....	307.260
		Private nonprofit corporation providing housing and care for elderly .....	307.242
		Corporation providing nonprofit student housing .....	307.460
		Nonprofit childcare facility in conjunction with nonprofit farm labor camp .....	307.495
		Nonprofit corporation providing low income housing .....	307.545
		Rural health care facility .....	307.804
		Long term care facility .....	307.811
		Ethanol production facility .....	307.701
		Qualified business in Oregon enterprise zone .....	285C.220
		Water Association .....	307.210
	1	Last day for lessee or sublessee to file for exemption of taxable property held under lease, sublease or lease purchase agreement by institution, organization or public body other than state .....	307.112
	1	Last day for lessee or sublessee to file for exemption on property leased from another exempt entity .....	307.166
	1	Last day for owner to file for exemption of property held for art museums; public libraries; senior services centers; literary, benevolent, charitable and scientific institutions; fraternal or religious organizations; volunteer fire departments; certain child care facilities, schools and student housing;	

## Appendix C (Continued)

April (Continued)	burial grounds; cemeteries; property of crematory associations; wastewater and sewage treatment facilities; industry apprenticeship, or training trust property; public parks or recreation; and public beach access .....	307.162
1	Last day to file for cancellation of assessment on commercial facilities under construction .....	307.340
1	Last day to file pollution control facility exemption statement with assessor .....	307.420
1	Last day to file for special assessment following acquisition of land through government exchange occurring on or after July 1 of prior year .....	308A.730
1	Last day to apply for special assessment of :	
	Non-EFU land .....	308A.077, 308A.080
	Wildlife habitat land .....	308A.424
	Conservation easement .....	308A.456
	Western Oregon designated forestland .....	321.358
	Eastern Oregon designated forestland .....	321.815
	Small tract forestland (STF) option.....	321.706
1	Last day for county governing body to notify assessor and applicant of approval or denial of application for open space land assessment .....	308A.312
1	Last day for city to file with county assessor ordinances approving or disapproving application for single-unit housing in distressed urban areas.....	307.674
1	Last day for county governing body to file with county assessor ordinances approving or disapproving application for low income rental housing exemption .....	307.527
1	DOR distributes proposed specially assessed values of forestland .....	321.210
1	Last day for assessor to compute in lieu tax per requests received by 12/31/07 .....	307.120
7	Tax Collector makes quarterly statement of collections .....	311.395
10	Assessor sends written notice of late filing to war veteran (certified disabled by a physician).....	307.260
14	Last day for assessor to disapprove the re-qualification of previously disqualified non-EFU farmland .....	308A.089
14	County Treasurer distributes taxes (quarterly) .....	311.395
15	Last day for owner of land assessed as non-EFU farmland to:	
	file for farm use assessment of wasteland .....	308A.074
	file for farm use assessment of land under farm dwellings. ....	308A.253
	return income questionnaire to assessor .....	OAR 150-308A.071
15	Last day to file real, personal, and combined property tax returns with an extension to avoid a late filing penalty .....	308.290, 308.295, 308.296
15	Last day for senior or disabled citizen to file for deferral of taxes on homestead .....	311.668
15	BOPTA adjourns .....	309.026
30	Quarterly estimated tax for 2009 FPHT due .....	321.045

## Appendix C (Continued)

May	1	CAFFA grant document due to the DOR .....	294.175
	1	Person leasing exempt port property pays in lieu of tax to county treasurer.....	307.120
	1	Last day for war veteran (certified disabled by a physician) to file for exemption with late filing fee.....	307.260
	1	Last day for active duty service member to file for exemption with late filing fee .....	307.289
	1	DOR begins examination of certified ratio studies from each county .....	309.203
	10	DOR distributes FPHT receipts .....	321.152
	15	Due date for oil and gas production tax for preceding calendar quarter .....	324.110
	15	Due date for third property tax installment.....	311.505
	15	DOR distributes school portion of STF Severance Tax .....	321.751, 321.754
	16	Interest starts on third unpaid property tax installment .....	311.505
	16	Tax collector begins preparation of real property foreclosure list and mails delinquent notices .....	311.545
	16	Tax collector sends third notice of delinquent personal property tax .....	311.547
	16	Unpaid oil and gas production tax becomes delinquent .....	324.110
	20	(Third Tuesday) Taxing district election date .....	203.085
	25	Last day for DOR to notify centrally assessed companies of their tentative value to be put on the roll .....	308.582
	31	DOR will run three weekly publications that the tentative centrally Assessed roll will be available for public review in the director’s office June 15th .....	308.580
June	1	DOR certifies specially assessed forestland values to counties.....	321.216
	1	Last day to file a personal property return and avoid 25% penalty on the tax .....	308.296
	15	Last day centrally assessed companies may appeal the proposed assessed value to DOR .....	308.584
	15	Director begins session to publicly review and apportion centrally assessed property assessment roll .....	308.590
	15	DOR delivers tentative utility roll to director .....	308.585
	15	Last day for DOR to certify each county’s expenditures as adequate or deny certification of grant expenditures.....	294.175
	15	DOR may direct county assessor how to achieve compliance with valuation standards .....	294.181, 308.050
	15	Due date for oil and gas production tax with extension .....	324.110
	15	Tax collector serves warrants to enforce payments of delinquent property taxes remaining unpaid May 15 .....	311.610
	30	June 30 or 60 days after the destruction (whichever is later) is the last day to file application for proration of taxes for property destroyed or damaged by fire or act of God .....	308.425

## Appendix C (Continued)

June (Continued)	30	Last day to appeal 2005-06 value to DOR under supervisory authority .....	306.115
	30	Last day for BOPTA to issue amended orders .....	309.110
	30	Last day for appeal of forestland special assessment value .....	321.219
	30	Last day for county assessor to mail disqualification notice for farmland, designated forestland, small tract forestland, wildlife habitat land, conservation easement land (general rule) .....	308A.724(1)(b)
	30	Tax and fiscal year-end .....	308.007
July	1	Tax and fiscal year begins .....	308.007
	1	Enterprise zone report due from assessor to DOR and OECDD .....	285C.130
	1	Lien date for: real and personal property taxes.....	311.405
		centrally assessed property taxes .....	311.655
	1	Last day for assessor to file certified ratio study with DOR .....	OAR 150-309.200-(C)
	1	Assessment date for damaged or destroyed property if application filed by August 1 .....	308.146
	2	Unpaid gross earnings tax in lieu of property tax on distribution and transmission of electric cooperatives becomes delinquent .....	308.807
	8	Tax Collector makes quarterly statement of collections .....	311.395
	15	Treasurer distributes in lieu tax payments to school districts .....	307.120
	15	County Treasurer distributes taxes (quarterly) .....	311.395
	15	Assessors act on recommendations/orders of director regarding real market value standards or send written objection to DOR .....	309.203
	15	Taxing districts file notice of tax levies with county assessor .....	310.060
	16	Tax collector prepares foreclosure list .....	312.030
	31	Quarterly estimated tax for 2009 FPHT due .....	321.045(4)
	August	1	Director completes review and apportionment of centrally assessed property assessment roll .....
1		DOR provides assessors a list of all industrial property accounts located in their counties for which the state had appraisal responsibility in the preceding year .....	OAR 150-306.126(1)
1		Last day for counties to file a certified ratio study when extension granted by DOR .....	309.200, OAR 150-309.200-(C)
1		Tax collectors report prior fiscal year's collections, delinquencies, etc. to county clerk, county court and DOR.....	311.531
3		Last day for active duty service member or lawful occupant to file for exemption .....	307.289
3		Last day centrally assessed companies may request waiver of late filing penalty .....	308.030

## Appendix C (Continued)

August (Continued)	3	Last day to file a personal property return and avoid a 50% penalty on the tax .....	308.296
	3	August 1(3rd this year because the 1st is a Saturday) or 60 days after the destruction (whichever is later) is the last day to file application with assessor to have real market value and assessed value of destroyed or damaged property determined as of July 1.....	308.146
	3	Last day for owners of EFU or non-EFU farmland, designated forestland, small tract forestland, wildlife habitat or conservation easement special assessment disqualification to file for another special assessment if disqualification occurs prior to July 1 .....	308A.724
	3	Last day for owner to file for special assessment following acquisition of land through government exchange occurring prior to July 1 .....	308A.730
	3	Last day to file claim for active duty military service members exemption with assessor for previous tax year .....	307.289
	3	Last day for owner to file proof for cancellation of crab pot assessment .....	508.270
	10	DOR distributes FPHT receipts .....	321.152
	14	Last day for county assessor to mail disqualification notice for: The reason that land is no longer forestland.....	321.366, 321.845
		Land is no longer in farm use .....	308A.113, 308A.116
	14	Last day owner may request to pay deferred additional taxes for collection in the current general property tax roll.....	308A.715
	14	Due date for oil and gas production tax for preceding calendar quarter .....	324.110
	15	Tax collector publishes foreclosure list and submits to district attorney for application for judgment and decree .....	312.050
	15	Last day for assessor to notify applicant in writing why application for: Forestland designation was denied .....	321.358, 321.815
		Small tract forestland was denied .....	321.706
		Wildlife habitat was denied .....	308A.424
	15	DOR distributes county portion of STF Severance Tax .....	321.751, 321.754
	15	DOR mails the final centrally assessed tax roll to the companies and the counties (August 15-19) .....	xxxxxx
	15	Director files oath with the Secretary of State’s office regarding completeness of the utility roll (August 15-19) .....	308.610
	15	Tax collector publishes foreclosure list and submits to district attorney for application for judgment and decree.....	312.050
	16	Tax collector mails copy of newspaper foreclosure notice to each incorporated city in the county following publication of list .....	312.040
	16	Last day to mail notice of the foreclosure proceeding by certified and regular first class mail to each owners included in the foreclosure list .....	312.040
	16	Publish notice of foreclosure proceeding in newspaper .....	312.040
	16	Unpaid oil and gas production tax becomes delinquent .....	324.110

## Appendix C (Continued)

September	1	DOR completes examination of certified ratio studies .....	309.203
	1	DOR & counties begin analysis of industrial accounts jointly to determine classification & appraisal responsibility .....	OAR 150-306.126(1)
	1	Last day for DOR to issue order to adjust classes on assessment roll .....	309.203
	1	Last day for filing for tax deferral on farm use land in a disaster area .....	311.745
	14	Last day for non-profit corporations to file exemption with late filing fee for housing for elderly persons .....	307.242
	14	Due date for oil and gas production tax with extension .....	324.110
	15	Last day for State Historic Preservation Office (SHPO) to notify county assessor and provide copy of approved preservation plan for classification and special assessment of historic property .....	358.495
	16	District attorney obtains judgment and decree on properties in foreclosure .....	312.090
	16	(Third Tuesday) Taxing district election date .....	203.085
	25	Last day assessor may change values on assessment roll .....	308.242
	30	Last day for taxing district to provide budget document to county clerk .....	310.060(7)
October		Assessor delivers roll and warrants to tax collector at agreed time to enable mailing of tax statements by October 25 (Roll Turn) .....	311.115
		DOR distributes electric cooperative gross earnings tax collected to counties .....	308.815
	1	Last day for taxing district with prior authorization to submit certification to assessor .....	310.060(9)
	1	Assessor submits a list of principal or secondary industrial accounts believed to be department responsibility.....	OAR 150-306.126(1)
	2 <sup>1</sup>	Last day for DOR to certify value estimate of joint taxing districts when a county is unable to do so .....	310.110
	7	Tax Collector makes quarterly statement of collections .....	311.395
	14	DOR mails tax statements to small private railroad car companies to allow time for discount payments .....	308.640
	14	County Treasurer distributes taxes (quarterly) .....	311.395
	15	County governing body appoints BOPTA pools.....	309.067
	15	Last day for assessor to file copy of ratio study with BOPTA .....	309.200
	15	Last day for assessor to certify and chairman of governing body (or county judge) to notify Oregon Department of Fish and Wildlife of amount of in lieu tax due.....	496.340
	25	Tax collector's last day to mail tax statements.....	311.250
	26	Following date tax statements are mailed clerk accepts petitions to Board of Property Tax Appeals .....	309.100
	31	Quarterly estimated tax for 2009 FPHT due .....	321.045

<sup>1</sup>This date should be a range from **September 30 to October 2** since the law actually says five business days after September 25.

## Appendix C (Continued)

November	1	Last day for submittal of Appraisal/Valuation Plan .....	OAR 150-309.200
	4	(First Tuesday after the First Monday) Taxing district election date .....	203.085
	10	DOR distributes FPHT receipts .....	321.152
	15	Due date for first property tax installment .....	311.505
	15	Due date for oil and gas production tax for preceding quarter .....	324.110
	15	DOR provides final list of primary and secondary industrial accounts that should be DOR responsibility to the assessor .....	OAR 150-306.126(1)
	15	Last day for certain farm labor and childcare facilities to make in lieu tax payment to county treasurer .....	307.490
	16	Last day that a centrally assessed company may appeal to the Tax Court a decision of the director .....	305.280
	16	Unpaid oil and gas production tax becomes delinquent .....	324.110
	16	Interest starts on unpaid first property tax installment .....	311.505
	16	Tax collector sends notice of delinquent personal property taxes .....	311.547
	20	Last day taxpayer may make estimated payment during 15-day period if taxes cannot be determined from tax roll by November 5 .....	311.250
	30	Last day to mail notice of increase of current year values .....	311.208
December		DOR/Assessor mails blank property tax returns this month .....	308.290
	1	Last day for owners of low income rental housing to file for exemption .....	307.523
	1	Tax collector may begin quarterly statements of collection if finished with current year processing .....	311.395
	15	Last day for DOR to send notice to taxpayers who have claimed deferral of property taxes summarizing current year taxes and giving information about paying deferred taxes .....	311.678
	15	Last day to file application for designation as forest land .....	321.358, 321.815
	15	Last day owner may requalify for land disqualified for the reason the land was no longer in farm use .....	308A.089
	15	Last day to appeal to DOR under hardship statute .....	307.475
	15	Tax collector serves warrants to enforce payments of delinquent personal property taxes remaining unpaid November 15.....	311.610
	15	Last day to pay additional taxes without interest on additional current year value of property .....	311.208
	15	Due date for oil and gas production tax with extension .....	324.110
	16	Additional taxes and interest on additional current year value become delinquent .....	311.208

## Appendix C (Continued)

December (Continued)	31	Last day to file for exemption with a late filing penalty (applies only to tax years for which exemptions are first claimed) .....	307.112, 307.162, 307.166
	31	Persons having a lease or other possessory interest in exempt port property file request for assessor to compute the payment of in lieu of tax .....	307.120
	31	Owner’s last day to apply for open space land assessment preceding first tax year .....	308A.306
	31	Owner’s last day to file for riparian land exemption .....	308A.356
	31	Last day to file petition with BOPTA .....	305.820, 309.100
	31	Assessor completes collection of sales data for sales ratio study .....	309.200
	31	Last day to apply to assessor for correction of maximum assessed value based on error in square footage.....	311.234
	31	Last day for owner of historic property to make application with state Historic Preservation Officer for the classification and special assessment for the 2009-10 tax year .....	358.487(1)
	31	Last day for assessors and registered appraisers to file proof of completion of continuing education .....	308.057

# Appendix D

