

# Calendar Assessment and Taxation Procedures

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This list gives statutory dates for various functions. If the date for filing any correspondence, claim, or remittance falls on a Saturday, Sunday, or legal holiday, the date is extended to the next business day (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:** The 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.

Date	Event	ORS/OAR Citation	
January	1	Assessment date/assessment year begins.....	308.007
	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
	31	Last day for nonprofit elderly homes to notify assessor that each applicable resident has been given property tax credit or face denial of exemption for next assessment year .....	307.385
	31	Due date for timber tax returns and to pay tax:	
		Forest products harvest tax (FPHT) .....	321.045
	Small tract forestland (STF) severance tax .....	321.741	
February		Stipulations for value reduction must be filed prior to convening of board of property tax appeals (BOPTA).....	308.242
		BOPTA convenes on or after first Monday .....	309.026
	1	Last day for designated centrally assessed property taxpayers to file their annual statements with DOR .....	308.520
	10	DOR distributes FPHT receipts .....	321.152
	14	Due date for oil and gas production tax for preceding calendar quarter .....	OAR 150-324-0020
	15	Due date for second property tax installment .....	311.505
	16	Interest starts on second unpaid property tax installment .....	311.505
	16	Tax collector sends notice of delinquent second trimester installment of personal property taxes.....	311.547
March		(Second Tuesday) Taxing district election date .....	203.085
	1	Last day for coops to file their annual statements with the DOR .....	308.810
	1	Filing deadline for food processors exemption.....	307.455
	1	Last day for assessor to send income questionnaire to owners of Non-exclusive farm use (EFU) farmland .....	OAR 150-308-1050
	1	Last day to file for an exemption as a nonprofit corporation providing low income housing .....	307.545
	15	Last day to timely file combined industrial, real, and personal property returns with DOR .....	308.290
	15	Owner's last day to file real and personal property returns with county assessor.....	308.290
	15	Last day to file a personal property return and avoid 5 percent penalty .....	308.296

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 150-307-0310
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 and assessor .....	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 .....	307.471
	Nonprofit childcare facility in conjunction with nonprofit farm labor camp .....	307.495
	Rural health care facility .....	307.804
	Long term care facility .....	307.811
	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, 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 .....	321.839
	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 December 31 of the prior year.....	307.120
	1	Last day to file claim for exemption for current tax year with a \$200 late filing penalty (applies only if claimant is a first-time filer, public entity under ORS 307.090, or can demonstrate good and sufficient cause for failing to file timely) .....	307.162(2)(a)(B)
	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
	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 150-308-1050
	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 FPHT due.....	321.045
May	1	CAFFA grant document due to 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	DOR begins examination of certified ratio studies from each county .....	309.203
	10	DOR distributes FPHT receipts .....	321.152
	15	Due date for oil & gas production tax for preceding calendar quarter .....	150-324-0020
	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 notice of delinquent third trimester installment of personal property tax.....	311.547
	22	Last day for DOR to notify centrally assessed companies of their tentative value to be put on the roll.....	308.582
	25	DOR will run three weekly publications that the tentative centrally assessed roll is available for public review in the director's office June 15 .....	308.580
June	1	DOR certifies specially assessed forestland values to counties.....	321.216
	1	Last day to file an amended CAFFA grant .....	OAR 150-294-0105
	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

	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
	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	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
	1	Enterprise zone report due from assessor to DOR and Business Oregon Commission .....	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 150-309-0250
	1	Assessment date for damaged or destroyed property if application filed by August 1.....	308.146
	1	Unpaid gross revenue tax in lieu of property tax on distribution and transmission of electric cooperatives is due.....	308.807
	15	Treasurer distributes in lieu tax payments to school districts.....	307.120
	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 FPHT due.....	321.045(4)
August	1	Director completes review and apportionment of centrally assessed property assessment roll.....	308.600
	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 150-306-0100
	1	Last day for counties to file a certified ratio study when extension granted by DOR .....	309.200, OAR 150-309-0250
	1	Tax collectors report prior fiscal year's collections, delinquencies, etc. to county clerk, county court, and DOR.....	311.531
	1	Last day centrally assessed companies may request waiver of late filing penalty .....	308.030
	1	Last day to file a personal property return and avoid a 50 percent penalty on the tax .....	308.296
	1	August 1 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
	1	Last day for owners of EFU or non-EFU farmland, designated forestland, STF, or wildlife habitat special assessment disqualification to file for another special assessment if disqualification occurs prior to July 1.....	308A.724
	1	Last day for owner to file for special assessment following acquisition of land through government exchange occurring prior to July 1 .....	308A.730
	1	Director issues orders from hearing held for centrally assessed company(s) that timely appealed.....	308.584

1	Last day to file claim for Active Duty Military Service Members exemption with assessor for previous tax year .....	307.289
1	Last day for owner to file proof for cancellation of crab pot assessment .....	508.270
1	Last day to file for exemption as an Active Duty Service Member .....	307.286
10	DOR distributes FPHT receipts .....	321.152
14	Due date for oil & gas production tax for preceding calendar quarter .....	150-324-0020
14	Last day for county assessor to mail disqualification notice for the reason: Land is no longer forestland.....	321.366, 321.845
	Land is no longer in farm use .....	308A.113, 308A.116
14	Last day for assessor to notify applicant in writing why application for: Forestland designation was denied.....	321.358, 321.839
	Small tract forestland was denied .....	321.706
	Wildlife habitat was denied.....	308A.424
14	Last day owner may request to pay deferred additional taxes for collection in the current general property tax roll.....	308A.715
15	Tax collector publishes foreclosure list and submits to district attorney for application for judgment and decree .....	312.050
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) .....	308.621
15	Director files oath with the Secretary of State's office regarding completeness of the utility roll (August 15–19).....	308.610
15	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	Tax collector submits application for judgment, publishes foreclosure list, and mails copy of newspaper foreclosure notice to each incorporated city in the county.....	312.050
September	(Third Tuesday) Taxing district election date.....	203.085
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 150-306-0100
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
5	Tax collector makes third quarterly statement of collections.....	311.395
12	County treasurer makes third quarterly distribution of tax collections .....	311.395
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 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
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 DOR responsibility.....	OAR 150-306-0120

	1 <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
	15	DOR mails tax statements to small private railroad car companies to allow time for discount payments.....	308.640
	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 BOPTA.....	309.100
	31	Last day that a centrally assessed company may appeal to the Tax Court a decision of the director .....	305.280
	31	Quarterly estimated tax for FPHT due.....	321.045
November	1	Last day for county to submit of Appraisal/Valuation Plan .....	OAR 150-309-0240
	4	Last day for county assessor to transmit a certified copy of the summary of assessment roll to the DOR director .....	309.330
	10	DOR distributes FPHT receipts .....	321.152
	14	Due date for oil and gas production tax for preceding quarter.....	150-324-0020
	15	Due date for first property tax installment .....	311.505
	15	DOR provides final list of primary and secondary industrial accounts to the assessor.....	OAR 150-306-0120
	15	Last day for certain farm labor and childcare facilities to make in lieu tax payment to county treasurer .....	307.490
	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
	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
	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, 321.839
	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 issues warrants to enforce payments of delinquent personal property taxes remaining unpaid November 15.....	311.610
	15	Due date for oil and gas production tax with extension.....	324.110
	16	Additional taxes and interest on current year value added under ORS 311.208 becomes delinquent.....	311.208
	31	Last day to file for exemption with a late filing penalty.....	307.112(4)(a)(B), .....307.162(2)(a)(A), 307.166(3)(a)(B)
	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

<sup>1</sup> This date is a range from September 30 to October 2 since the law says "the fifth business day after September 25."

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 to apply for reduction in maximum assessed value (MAV) due to the demolition or removal of a building .....	308.146(8)
31	Last day for owner of historic property to make application with state Historic Preservation Officer for the classification and special assessment .....	358.487(1)
31	Last day for assessors and registered appraisers to file proof of completion of continuing education to DOR .....	308.057
31	Last day to apply to have destroyed or damaged property redetermined as of July 1 with payment of a late fee	