

**Form  
OR-AP-RPTE-EB**

**Application for Real and Personal Property Tax Exemption**  
For property owned by an exempt body and leased or subleased to another exempt body  
ORS 307.166.

- The lessee, sublessee or entity in possession of the property must file with the **county assessor** on or before April 1 for the upcoming tax year. See page 3 of this form for late filing information.
- The applicant is obligated to prove the property meets the requirements for exemption. Include all documents or information that show the exemption is appropriate.
- See ORS 307.166 on the page 3 of this form.
- Complete both sides of this form.
- This form is available online on the Department of Revenue's website at: [www.oregon.gov/dor](http://www.oregon.gov/dor).

Name of organization			<b>For assessor's use only</b>	
Mailing address		Phone (      )	Date received	Account number
City	State	ZIP code	<input type="checkbox"/> Approved <input type="checkbox"/> Denied	Late filing fee \$
Email			By _____	Lease expiration date
			Exemption applies to tax year 20 ____ - ____	

A property tax exemption is requested under the following Oregon Revised Statute (mark **one** box):

**Note:** If applying for exemption for affordable housing owned by a religious organization under 307.140(4) use Form OR-A-PTE, *Application for Property Tax Exemption*, 150-303-006.

- |   |  |
|---|--|
| <input type="checkbox"/> 307.040 United States government   | <input type="checkbox"/> 307.136 Fraternal organizations*  |
| <input type="checkbox"/> 307.092 Housing authority*   | <input type="checkbox"/> 307.140 Religious organizations*  |
| <input type="checkbox"/> 307.090 State of Oregon, county, city, and other public or municipal corporations  | <input type="checkbox"/> 307.145 Child care facilities, schools, student housing*  |
| <input type="checkbox"/> 307.115 Nonprofit corporation public parks*  | <input type="checkbox"/> 307.147 Senior services centers*  |
| <input type="checkbox"/> 307.130 Literary, benevolent, charitable, scientific institutions or organizations, volunteer fire departments, art museums* | <input type="checkbox"/> 307.150 Burial grounds, cemeteries, crematory associations, alternative disposition facilities* |
|   | <input type="checkbox"/> 307.160 Public libraries*   |
|   | <input type="checkbox"/> Other (provide ORS number)* _____   |

**\*You must attach current copies of your organization's Articles of Incorporation, By-Laws, and proof of your status as a non-profit corporation.**

Property description	
Account number (as shown on owner's property tax statement)	Name of property owner
Physical address (street address, city)	

**List all real and personal property for which an exemption is claimed. Attach a list of personal property. Include description, cost, and purchase date.**

Property use
To qualify for this exemption, the lessee, sublessee, or entity in possession of the property must be using the property for their exempt purposes. Property not used for qualified purposes before July 1 is taxable.
Describe the purpose of this organization:

Describe how you will use the property, such as, church services, offices, classrooms, student housing, etc.:
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Does the property include a parking area?	<input type="checkbox"/> Yes <input type="checkbox"/> No	What is the fee for using the parking area?	\$ _____
Is any portion of the property leased to or used by others?	<input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, what is the square footage of the area used by others:	_____ square feet
If yes, explain and identify the area that is used by others:			

**Complete both sides of this form.**

**Lease or sublease**

Is property under:  Lease  Sublease  Lease-purchase      Type of lease:  Modified gross  Net  Triple-net  
Beginning date: \_\_\_\_\_ Expiration date: \_\_\_\_\_ Square footage of area leased, subleased, or lease-purchased: \_\_\_\_\_

**You must attach a current signed copy of your lease, sublease, or lease-purchase agreement.**

**Late fee**

If this form is filed after April 1, a late filing fee **must** accompany the form. See page 3 of this form for late filing information.

A late fee is attached:  Yes  No

Exemption requested for tax years: \_\_\_\_\_

**Declaration**

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

***Must be signed by the president, proper officer, head official, or authorized delegate of the organization.***

Name (print or type)	Title	Phone (    )	Signature	Date /   /
			X	

## Oregon Revised Statute (ORS) and Oregon Administrative Rule (OAR)

ORS 307.166. (1) If property is owned or being purchased by an institution, organization or public body that is granted exemption or the right to claim exemption for any of its property under a provision of law contained in this chapter, and the institution, organization or public body leases or otherwise grants the use and possession of the property to another institution, organization or public body that is likewise granted exemption or the right to claim exemption for property under a provision of law contained in this chapter, the property is exempt from taxation if used by the lessee or possessor in the manner, if any, required by law for the exemption of property owned or being purchased by the lessee or possessor and any tax savings resulting from the exemption from taxation granted under this section will inure solely to the benefit of the lessee or possessor. Likewise, if the property is sublet or otherwise the use and possession of the property is granted to another institution, organization or public body of the kind described in this subsection, the property is exempt if used by the sublessee or possessor in the manner, if any, required by law for the exemption of property owned or being purchased by the sublessee or possessor and any tax savings resulting from the exemption from taxation granted under this section will inure solely to the benefit of the sublessee or possessor.

(2) Except as provided in subsection (4) of this section, to obtain the exemption under this section, the lessee, sublessee or entity in possession must file a claim for exemption with the county assessor, verified by the oath or affirmation of the president or other proper officer of the institution or organization, or head official of the public body or the legally authorized delegate of the head official, showing:

- (a) A complete description of the property for which exemption is claimed.
- (b) All facts relating to the ownership or purchase of the property.
- (c) All facts relating to the use of the property by the lessee, sublessee or entity in possession.
- (d) A true copy of the lease, sublease or other grant of use and possession covering the property for which exemption is claimed.
- (e) Any other information required by the claim form.

(3)(a) The claim required under subsection (2) of this section must be filed on or before April 1 preceding the tax year for which the exemption is claimed, except:

(A) If the lease, sublease or other grant of use and possession is entered into after March 1 but not later than June 30, the claim must be filed within 30 days after the date the lease, sublease or other grant of use and possession is entered into if the exemption is claimed for the assessment year beginning on the preceding January 1; or

(B) If a late filing fee is paid in the manner provided in ORS 307.162 (2), the claim may be filed within the time specified in ORS 307.162 (2).

(b) The exemption first applies for the tax year beginning July 1 of the year for which the claim is filed. The exemption continues as long as the ownership and use of the property remain unchanged and during the period of the lease, sublease or other grant of use and possession. If either the ownership or use changes, a new claim must be filed as provided in this section. If the lease, sublease or other grant of use and possession expires before July 1 of any year, the exemption terminates as of January 1 of the same calendar year.

(4)(a) In lieu of filing a claim under subsection (2) of this section, the lessor, sublessor or person granting the use and possession of property that is exempt from taxation under ORS 307.040

or 307.090 to a lessee, sublessee or entity the property of which is eligible for exemption under ORS 307.040 or 307.090 must provide the assessor of the county in which the property is located with the following information as soon as practicable after execution of a lease, sublease or other grant of use and possession of the property:

- (A) The name and address of the lessee, sublessee or possessor;
  - (B) Upon request of the assessor, a copy of the lease, sublease or other grant of use and possession of the property; and
  - (C) The location of the property.
- (b) Upon compliance with paragraph (a) of this subsection, the property is exempt from taxation under this section during the term of the lease, sublease or other grant of use and possession.

### OAR 150-307-0200

#### Property of Exempt Entities Leased to Other Exempt Entities

(1) For purposes of ORS 307.166, a lease or other agreement means any written document that communicates the terms and conditions of tenancy. A verbal agreement will not qualify in an exemption claim.

(2) Public body property which is leased or used by another public body is exempt from property taxes when the property is used by the lessee for a qualifying exempt purpose on July 1 of the assessment year to be exempted. The public body granting possession and use of their property must provide notice of the lease or other agreement to the assessor after entering the agreement. If requested by the assessor, a copy of the lease or other agreement must be provided.

(3) When public body property is subsequently leased to another entity other than a public body whose property is exempt from taxation, filing a timely application for a property tax exemption is required.

(4) When property of entities that are not public bodies but whose property is exempt from taxation is leased to a public body, an application for a property tax exemption is also required.

(5) When application is required, late filing is permitted. Payment of the late filing fee must be submitted with the application. The late filing fee cannot be excused or waived.

#### Late filing information:

ORS 307.162 provides for late filing as follows:

1. If you are filing before December 31 for the current tax year, the late filing fee is \$200.00 or one-tenth of one percent of the real market value of the property, whichever is greater.
2. If you are filing before April 1 of the current tax year, for the current tax year only, and you are a first-time filer, have good and sufficient cause for filing late, or are a government entity described in ORS 307.090, the late filing fee is \$200.00.
3. If you are filing for the current tax year and up to five prior tax years and you are a first-time filer, have good and sufficient cause for filing late, or are a government entity described in ORS 307.090, **and** are either filing within 60 days of the mailing date of a notice of additional tax or are filing at any time if no notice was mailed, then the late filing fee is the greater of \$200.00 or one-tenth of one percent of the real market value as of the most recent assessment date, multiplied by the number of prior years claimed.