**Calendar Assessment and Taxation Procedures**

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.

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
<th>ORS/OAR Citation</th>
</tr>
</thead>
<tbody>
<tr>
<td>January</td>
<td>Assessment date/assessment year begins</td>
<td>308.007</td>
</tr>
<tr>
<td>1</td>
<td>State and federal agencies provide assessors with list of public lands sold</td>
<td>308.270</td>
</tr>
<tr>
<td>1</td>
<td>Assessor determines qualification to farm use assessment</td>
<td>308A.062, 308A.068</td>
</tr>
<tr>
<td>1</td>
<td>Assessor begins collection of sales data for ensuing years’ ratio study</td>
<td>309.200</td>
</tr>
<tr>
<td>31</td>
<td>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</td>
<td>307.385</td>
</tr>
<tr>
<td>31</td>
<td>Due date for timber tax returns and to pay tax:</td>
<td></td>
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<tr>
<td></td>
<td>Forest products harvest tax (FPHT)</td>
<td>321.045</td>
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<tr>
<td></td>
<td>Small tract forestland (STF) severance tax</td>
<td>321.741</td>
</tr>
<tr>
<td>February</td>
<td>Stipulations for value reduction must be filed prior to convening</td>
<td>308.242</td>
</tr>
<tr>
<td></td>
<td>BOPTA convenes on or after first Monday</td>
<td>309.026</td>
</tr>
<tr>
<td>1</td>
<td>Last day for designated centrally assessed property taxpayers to file their annual statements with DOR</td>
<td>308.520</td>
</tr>
<tr>
<td>10</td>
<td>DOR distributes FPHT receipts</td>
<td>321.152</td>
</tr>
<tr>
<td>14</td>
<td>Due date for oil and gas production tax for preceding calendar quarter</td>
<td>OAR 150-324-0020</td>
</tr>
<tr>
<td>15</td>
<td>Due date for second property tax installment</td>
<td>311.505</td>
</tr>
<tr>
<td>16</td>
<td>Interest starts on second unpaid property tax installment</td>
<td>311.505</td>
</tr>
<tr>
<td>16</td>
<td>Tax collector sends notice of delinquent second trimester installment of personal property taxes</td>
<td>311.547</td>
</tr>
<tr>
<td>March</td>
<td>(Second Tuesday) Taxing district election date</td>
<td>203.085</td>
</tr>
<tr>
<td>1</td>
<td>Last day for coops to file their annual statements with the DOR</td>
<td>308.810</td>
</tr>
<tr>
<td>1</td>
<td>Filing deadline for food processors exemption</td>
<td>307.455</td>
</tr>
<tr>
<td>1</td>
<td>Last day for assessor to send income questionnaire to owners of Non-exclusive farm use (EFU) farmland</td>
<td>OAR 150-308-1050</td>
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<tr>
<td>1</td>
<td>Last day to file for an exemption as a nonprofit corporation providing low income housing</td>
<td>307.545</td>
</tr>
<tr>
<td>15</td>
<td>Last day to timely file combined industrial, real, and personal property returns with DOR</td>
<td>308.290</td>
</tr>
<tr>
<td>15</td>
<td>Owner’s last day to file real and personal property returns with county assessor</td>
<td>308.290</td>
</tr>
<tr>
<td>15</td>
<td>Last day to file a personal property return and avoid 5 percent penalty</td>
<td>308.296</td>
</tr>
</tbody>
</table>
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
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 ..........................311.545
16 Tax collector begins preparation of real property foreclosure list and
   mails delinquent notices ...........................................................................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 ..............................................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
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 ........................................................................................328C.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 ............................308.007
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 ..............................................308.146
15 Treasurer distributes in lieu tax payments to school districts ..........................308.146
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 ..........................309.060
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..............................................................................................308.146
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 ..................................... 312.050
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 ............................................................ 308.617
1\(^t\) 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
1 Last day 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 ........................................................................... 307.745
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 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

\(^t\) 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