

**Form
OR-AP-RPPTTE-L**

Application for Real and Personal Property Tax Exemption

For lease, sublease, or lease-purchased property owned by a taxable owner and leased to an exempt public body, institution, or organization, other than the state of Oregon or the U.S. Government, ORS 307.112.

- The lessee, sublessee, or lease-purchaser of the property must file this form with the **county assessor** on or before April 1 for the ensuing tax year. See page 4 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 307.112 on page 4 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.

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

I am claiming a property tax exemption 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"/> 307.090 Public body (other than state of Oregon or the U.S. government) | <input type="checkbox"/> 307.140 Religious organizations* |
| <input type="checkbox"/> 307.130 Literary, benevolent, charitable, scientific institutions, volunteer fire departments* | <input type="checkbox"/> 307.145 Child care facilities, schools, student housing* |
| <input type="checkbox"/> 307.136 Fraternal organizations* | <input type="checkbox"/> 307.147 Senior services centers* |
| | <input type="checkbox"/> 307.580 Industry apprenticeship or training trust* |
| | <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)	

You must attach a list of all real and personal property you are claiming for exemption. Include detailed and complete descriptions of all property claimed and costs.

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.:

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 you lease 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

Your lease or sublease must be for a period of at least one year. A month-to-month tenancy or general rental agreement won't qualify for this exemption. The lease document must state that any tax savings resulting from the exemption shall inure solely to the benefit of the lessee, or the lessee and lessor must complete the Tax Savings Agreement on page 3. A new application must be filed by the due date if a new lease, sublease, or lease-purchase agreement or extension or modification to the existing lease, sublease, or lease-purchase agreement is made.

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	/ /

Tax Savings Agreement

This form may be used as documentary proof under ORS 307.112(3) that the tax savings resulting from an exemption under ORS 307.112 will inure solely to the benefit of the institution, organization or public body that has been granted the exemption.

Name of lessee	Name of lessor
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Property address

The lessor acknowledges that the lessee is applying for exemption on the property described above under provisions of ORS 307.112. If the property tax exemption is granted, the lessee and lessor of property described above agree that any savings resulting from the tax exemption shall solely benefit the lessee.

The tax savings will be passed on to the lessee by (describe the manner in which the lessee will receive the benefit of the tax savings):

Signature of lessee	Signature of lessor
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Date / /	Date / /
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Oregon Revised Statute (ORS) and Oregon Administrative Rule (OAR)

ORS 307.112. (1) Real or personal property of a taxable owner held under lease, sublease or lease purchase agreement by an institution, organization or public body, other than the State of Oregon, or a public university listed in ORS 352.002, granted exemption or the right to claim exemption for any of its property under ORS 307.090, 307.130, 307.136, 307.140, 307.145, 307.147 or 307.181 (3), is exempt from taxation if:

(a) The property is used by the lessee or, if the lessee is not in possession of the property, by the entity in possession of the property, in the manner, if any, required by law for the exemption of property owned, leased, subleased or being purchased by it; and

(b) It is expressly agreed under the terms of the lease, sublease or lease-purchase agreement that any tax savings resulting from the exemption granted under this section shall inure solely to the benefit of the institution, organization or public body.

(2) To obtain the exemption under this section, the lessee or, if the lessee is not in possession of the property, the entity in possession of the property, 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 legally authorized delegate, showing:

(a) A complete description of the property for which exemption is claimed.

(b) If applicable, all facts relating to the use of the property by the lessee or, if the lessee is not in possession of the property, by the entity in possession of the property.

(c) A true copy of the lease, sublease or lease-purchase agreement covering the property for which exemption is claimed.

(d) Any other information required by the claim form.

(3) If the assessor is not satisfied that the tax savings resulting from the exemption granted under this section will inure solely to the benefit of the institution, organization or public body, before the exemption may be granted the lessor must provide documentary proof, as specified by rule of the Department of Revenue, that resulting from the exemption will inure solely to the benefit of the institution, organization or public body.

(4)(a) The claim 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 lease-purchase agreement 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 lease-purchase agreement is entered into if exemption is claimed for that year; 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.

(5)(a) An exemption granted under this section continues as long as the use of the property remains unchanged and during the period of the lease, sublease or lease purchase agreement.

(b) If the use changes, a new claim must be filed as provided in this section.

(c) If the use changes due to sublease of the property or any portion of the property from the tax exempt entity described in subsection (1) of this section to another tax exempt entity, the entity in possession of the property must file a new claim for exemption as provided in this section.

(d) If the lease, sublease or lease-purchase agreement expires before July 1 of any year, the exemption terminates as of January 1 of the same calendar year.

OAR 150-307-0060

Property Held Under Lease

(1) A new claim must be filed with the county assessor, as required under ORS 307.112(4), when a new lease, new lease-purchase agreement, extension of current lease, extension of current lease-purchase agreement or any modification to the existing lease or lease-purchase agreement is made.

(2) The new claim must meet all the requirements of ORS 307.112.

(3) Late filing as provided in ORS 307.162(2) is permitted.

(4) The State of Oregon and the United States government are not permitted to file a claim for exemption under ORS 307.112.

(5) When used in reference to real property or tangible personal property, a lease is a contract of at least one year by which the owner of a property grants the rights of possession, **use, and** enjoyment of the property to another for a specified period of time in exchange for payment.

(6) Month-to-month tenancy or a general rental agreement is not considered the same as a lease for purposes of an exemption under this statute and will not qualify in an exemption claim.

(7) The assessor must be satisfied that the tax savings resulting from the exemption will inure solely to the benefit of the lessee.

(8) Sufficient documentary proof must be submitted at the time of application. Documentary proof to show the property tax savings is passed on to the lessee includes:

(a) A form prescribed by the department stating that the lessee and lessor agree that the tax savings resulting from the exemption will inure solely to the benefit of the lessee;

(A) The form must be signed by the lessor and lessee; and

(B) The form must specify how the tax savings inures to the lessee.

(b) Other documentation the county assessor deems necessary to prove that the lessee is receiving the full benefit of the tax savings; or

(c) An agreement under the terms of the lease that any tax savings resulting from the exemption will inure solely to the benefit of the lessee.

(9) Insufficient proof or failure to show the tax savings inures to the lessee as described above is grounds for denial of the exemption.

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.