

Request for Computation of Payment in Lieu of Taxes

ORS 307.120 and OAR 150-307.120, 150-307.120(3)(a)

Exempt property owned or leased by municipalities, dock commissions, or ports

- You must file this request annually with the county assessor, no later than December 31, or within 30 days after an interest in port property is acquired, whichever is later.
- Attach a copy of the lease, rental, or other property-use agreement.
- File with the county assessor for the assessment year beginning January 1.

Assessor's use only	
Date received	Assessed value of facility
By	Amount of in lieu tax
<input type="checkbox"/> Approved <input type="checkbox"/> Denied	

This request is for port property, except dock area property, which the undersigned leases, rents, has a preferential assignment, or other possessory interest as of January 1. The lessee must only use the port property for discharging, loading, or handling of cargo from ships, or for the temporary storage of cargo that is directly incidental to transshipment, or the cleaning or decontaminating of agricultural commodity cargo, to the extent the property does not further alter or process an agricultural commodity.

Property subject to this request (attach a separate sheet if needed, to describe property)

Lessee/Renter name (PRINT)
Assessor's account number (as shown on your property tax statement)
Property situs (street address, city)

Person to contact who can furnish necessary information

Name (PRINT)		Telephone number ()	
Mailing address	City	State	ZIP code

Applicant's declaration and certification of property use

I declare under the penalties for false swearing [ORS 305.990(4)], that I have examined this document and to the best of my knowledge it is true, correct, and complete. I hereby certify that the above-described property is being used in accordance with the request as stated above.

X _____ / / _____
Signature Date

Oregon Revised Statute 307.120 requires the person granted a lease, rental, preferential assignment, or other possessory interest in property that may be exempted following payment of an in lieu of tax amount to:

1. File with the county assessor a request for computation of the in lieu of tax amount no later than December 31 or within 30 days after the interest is granted, whichever is later.
2. Pay the in lieu of tax amount, in the amount of one-quarter of one percent (.0025) of the real market value of the exempt property held, to the county treasurer on or before May 1 following the date of the request.

If the computation request is not made within the time prescribed, or if the in lieu of tax amount is not paid, or both, the property shall not be exempt from taxation but shall be assessed and taxed in the same manner as other property similarly situated is assessed and taxed.

307.120 Property owned or leased by municipalities, dock commissions, airport districts or ports; exception; payments in lieu of taxes to school districts. (1) Real property owned or leased by any municipality and real and personal property owned or leased by any dock commission of any city or by any airport district or port organized under the laws of this state is exempt from taxation to the extent to which such property is:

(a) Leased, subleased, rented or preferentially assigned for the purpose of the berthing of ships, barges or other watercraft (exclusive of property leased, subleased, rented or preferentially assigned primarily for the purpose of the berthing of floating homes, as defined in ORS 830.700), the discharging, loading or handling of cargo therefrom or for storage of such cargo directly incidental to transshipment, or the cleaning or decontaminating of agricultural commodity cargo, to the extent the property does not further alter or process an agricultural commodity;

(b) Held under lease or rental agreement executed for any purpose prior to July 5, 1947, except that this exemption shall continue only during the term of the lease or rental agreement in effect on that date; or

(c) Used as an airport owned by and serving a municipality or port of less than 300,000 inhabitants as determined by the latest decennial census. Property owned or leased by the municipality, airport district or port that is located within or contiguous to the airport is exempt from taxation under this subsection if the proceeds of the lease, sublease or rental are used by the municipality, airport district or port exclusively for purposes of the maintenance and operation of the airport.

(2) Those persons having on January 1 of any year a lease, sublease, rent or preferential assignment or other possessory interest in property exempt from taxation under subsection (1)(a) of this section, except dock area property, shall make payments in lieu of taxes to any school district in which the exempt property is located as provided in subsection (3) of this section. The annual payment in lieu of taxes shall be one quarter of one percent (0.0025) of the real market value of the exempt property and the payment shall be made to the county treasurer on or before May 1 of each year.

(3)(a) On or before December 31 preceding any year for which a lease, sublease, rental or preferential assignment or other possessory interest in property is to be held, or within 30 days after acquisition of such an interest, whichever is later, any person described in subsection (2) of this section shall file with the county assessor a request for computation of the payment in lieu of tax for the exempt property in which the person has a possessory interest. The person shall also provide any information necessary to complete the computation that may be requested by the assessor. The request shall be made on a form prescribed by the Department of Revenue.

(b) On or before April 1 of each assessment year the county assessor shall compute the in lieu tax for the property subject to subsection (2) of this section for which a request for computation has been filed under paragraph (a) of this subsection and shall notify each person who has filed such a request:

(A) That the person is required to pay the amount in lieu of taxes to the county treasurer on behalf of the school district;

(B) Of the real market value of the property subject to the payment in lieu of taxes; and

(C) Of the amount due, the due date of the payment in lieu of taxes and of the consequences of late payment or nonpayment.

(c) On or before July 15 of each tax year the county treasurer shall distribute to the school districts the amounts received for the respective districts under subsection (2) of this section. If the exempt property is located in more than one school district,

the amount received shall be apportioned to the school districts on the basis of the ratio that each school district's permanent limit on the rate of ad valorem property taxes bears to the total permanent limit on the rate of ad valorem property taxes applicable to all of the school districts in which the property is located.

(4) If a person described in subsection (2) of this section fails to request a computation or make a payment in lieu of taxes as provided in this section, the property shall not be exempt for the tax year but shall be assessed and taxed as other property similarly situated is assessed and taxed.

(5) Upon granting of a lease, sublease, rental, preferential assignment or other possessory interest in property described in subsection (1)(a) of this section, except dock area property, the municipality, dock commission, airport district or port shall provide the county assessor with the name and address of the lessee, sublessee, renter, preferential assignee or person granted the possessory interest.

(6)(a) Not later than 15 days prior to the date that a request is required to be made under subsection (3)(a) of this section, the municipality, dock commission, airport district or port granting a lease, sublease, rental, preferential assignment or other possessory interest in its exempt property for which in lieu tax payments are imposed under subsection (2) of this section, shall notify the person granted the interest:

(A) Of the obligation to file with the county assessor a request for appraisal and computation of in lieu tax no later than December 31 or within 30 days after the interest is granted, whichever is later.

(B) Of the obligation to pay the in lieu tax, in the amount of one-quarter of one percent (0.0025) of the real market value of the exempt property held, to the county treasurer before May 1 following the date of the request.

(C) That, if the request is not made within the time prescribed, or if the in lieu tax is not paid, or both, that the property shall not be exempt from taxation but shall be assessed and taxed in the same manner as other property similarly situated is assessed and taxed.

(b) Failure of a municipality, dock commission, airport district or port to give the notice as prescribed under this subsection does not relieve any person from the requirements of this section.

(7) As used in this section:

(a) "Dock" means a structure extended from the shore or area adjacent to deep water for the purpose of permitting the mooring of ships, barges or other watercraft.

(b) "Dock area" means that part of the dock situated immediately adjacent to the mooring berth of ships, barges or other watercraft which is used primarily for the loading and unloading of waterborne cargo, but which shall not encompass any area other than that area from which cargo is hoisted or moved aboard a vessel, or to which cargo is set down when unloaded from a vessel when utilizing shipboard or dockside machinery.

(c) "Dock area property" means all real property situated in the dock area, and includes all structures, machinery or equipment affixed to that property.

(d) "School district" means a common or union high school district, but does not include a county education bond district, an education service district, a community college service district or a community college district. [Amended by 1955 c.267 §1; 1973 c.234 §1; 1977 c.615 §1; 1979 c.705 §1; 1981 c.160 §1; 1983 c.740 §86; 1987 c.583 §5; 1987 c.756 §10; 1991 c.459 §42; 1995 c.337 §2; 1997 c.271 §4; 1997 c.541 §103; 1997 c.600 §5; 1999 c.570 §1; 2001 c.114 §9; 2003 c.119 §1; 2003 c.169 §1]