Clear form

Form OR-A-PTE

Oregon Department of Revenue
(Rev. 02-02-24 ver. 01)

21710001010000

Office use only
Date received

Application for Property Tax Exemption

Use this form for **Affordable Housing ONLY** on property for **religious organizations** under Oregon Revised Statute (ORS) 307.140(4)

- This application is filed **ANNUALLY.**
- File the **first application with the Department of Revenue** on or before April 1 for the ensuing tax year. **All subsequent filing will be filed with the county assessor.**
- **All late filing fees are mailed to the county assessor.** Contact the county assessor for late filing fee calculation. See page 2 and 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.
- To apply for an exemption other than the affordable housing exemption, please use claim form no. 150-310-088, *Application for Real and Personal Property Tax Exemption for property owned by specific institutions and organizations* [Oregon Revised Statute (ORS) 307.162].
- This form is available online on the Department of Revenue's website at: www.oregon.gov/dor.

Religious organization name	Phone		
Address	City	State	ZIP code
Email			

NOTE: You must attach current copies of your organization's articles of incorporation, by-laws, and proof of your status as a religious organization.

Part A—Application for exemption

Is this your first time applying for the Affordable Housing exemption under ORS 307.140(4)?

☐ **Yes. File the application with:**
Oregon Department of Revenue
Attn: FT&E
P.O. Box 14380
Salem, OR 97309-5075*

☐ **No. File the application with the assessor of the county where the property is located.**

***If a late filing fee is required with the initial application, please make the check payable to the county assessor and mail it to the county assessor. The check will be returned to the applicant if the check is mailed to the Department of Revenue.**

Part B—Property description

Account number (as shown on owner's property tax statement)

Physical address	City	State	ZIP code

List all real property for which an exemption is claimed

Part C—Property use

1. Is the housing affordable to households with income equal to or less than 60 percent of the median family income for the county in which the development is built or for the state, whichever is greater. ORS 197A.470(1)

   ☐ Yes ☐ No

2. Does this property have an "affordable housing covenant" held by an eligible covenant holder that limits the property use to affordable rental housing for a period of not less than 60 years from the date of the certificate of occupancy? (ORS 456.270) Attach proof of covenant.

   ☐ Yes ☐ No

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Part C—Property use (continued)

3. Is the property bare land being held for affordable housing?

☐ Yes **(Describe how you will use the property)** ☐ No

_____

_____

Part D—Lease or sublease

4. Is the property owned by your organization? ☐ Yes ☐ No

If yes, is any portion of the property you lease used by others? ☐ Yes **(If yes, complete details below)** ☐ No

What is the square footage of the area used by others?_____
Explain and identify the area used by others:_____

_____

_____

5. Is the property:

☐ Leased by your organization ☐ Subleased by your organization ☐ Leased-purchased by your organization

Beginning date: / / Expiration date: / /

Square footage of area leased, subleased, or lease-purchased:_____

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

Part E—Late fee

NOTE: An application filed after April 1 preceding the tax year for which exemption is claimed, but on or before December 31 of the tax year **MUST** be accompanied by a late fee. **All late filing fees are mailed to the county assessor.** See page 3 and 4 of this form for additional late filing information.

Is the late fee made payable to the county assessor? ☐ Yes ☐ No Exemption requested for tax years:_____

Part F—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.**

Sign here	Signature X	Date / /

FOR OFFICIAL USE ONLY	
Date received at Revenue **Applies to first application ONLY** / /	Late filing fee returned to applicant **Applies to first application ONLY** $_____
Date received at county / /	Account number
☐ Approved ☐ Denied By county_____	Late filing fee paid to the county $_____
Exemption applies to tax year 20_____—20_____	

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

ORS 307.162 Claiming exemption; late claims; notification of change to nonexempt use.

ORS 307.162 Claiming exemption; late claims; notification of change to nonexempt use. (1)(a) Before any real or personal prop- erty may be exempted from taxation under ORS 307.092, 307.110 (3)(h), 307.115, 307.118, 307.130 to 307.140, 307.145, 307.147,

307.150, 307.160, 307.181 (3), 307.513 or 307.580 for any tax year,

the institution or organization entitled to claim the exemption must file a claim with the county assessor, on or before April 1 preceding the tax year for which the exemption is claimed. The claim must contain statements, verified by the oath or affirma- tion of the president or other proper officer of the institution or organization, that:

(A) List all real property claimed to be exempt and show the purpose for which the real property is used; and

(B) Cite the statutes under which exemption for personal property is claimed.

(b) If the ownership of all property, other than property de- scribed in ORS 307.110 (3)(h), included in the claim filed with the county assessor for a prior year remains unchanged, a new claim is not required.

(c) When the property designated in the claim for exemption is acquired after March 1 and before July 1, the claim for that year must be filed within 30 days from the date of acquisition of the property.

(2)(a) Notwithstanding subsection (1) of this section, a claim may be filed under this section for the current tax year:

(A) On or before December 31 of the tax year, if the claim is accompanied by a late filing fee of the greater of $200, or one- tenth of one percent of the real market value as of the most recent assessment date of the property to which the claim pertains.

(B) On or before April 1 of the tax year, if the claim is accom- panied by a late filing fee of $200 and the claimant demonstrates good and sufficient cause for failing to file a timely claim, is a first-time filer or is a public entity described in ORS 307.090.

(b)(A) Notwithstanding subsection (1) of this section, a claim- ant that demonstrates good and sufficient cause for failing to file a timely claim, is a first-time filer or is a public entity described in ORS 307.090 may file a claim under this section for the five tax years prior to the current tax year:

(i) Within 60 days after the date on which the county asses- sor mails notice of additional taxes owing under ORS 311.206 for the property to which the claim filed under this subparagraph pertains; or

(ii) At any time if no notice is mailed.

(B) A claim filed under this paragraph must be accompanied by a late filing fee of the greater of $200, or one-tenth of one percent of the real market value as of the most recent assessment date of the property to which the claim pertains, multiplied by the number of prior tax years for which exemption is claimed.

(c) If a claim filed under this subsection is not accompanied by the late filing fee or if the late filing fee is not otherwise paid, an exemption may not be allowed for the tax years sought by the claim. A claim may be filed under this subsection notwithstand- ing that there are no grounds for hardship as required for late filing under ORS 307.475.

(d) The value of the property used to determine the late filing fee under this subsection and the determination of the county as- sessor relative to a claim of good and sufficient cause are appeal- able in the same manner as other acts of the county assessor.

(e) A late filing fee collected under this subsection must be deposited in the county general fund.

(3)(a) In a claim for exemption of property described in ORS 307.110 (3)(h), the county or city, town or other municipal

corporation or political subdivision of this state that is filing the

claim must substantiate that the property is used for affordable housing or that it is leased or rented to persons of lower income, as applicable.

(b) A claim filed under this subsection must be filed annually on a form prescribed by the Department of Revenue.

(4) As used in this section:

(a) "First-time filer" means a claimant that:

(A) Has never filed a claim for the property that is the subject of the current claim; and

(B) Did not receive notice from the county assessor on or before December 1 of the tax year for which exemption is claimed regarding the potential property tax liability of the property.

(b)(A) "Good and sufficient cause" means an extraordinary circumstance beyond the control of the taxpayer or the taxpayer's agent or representative that causes the failure to file a timely claim.

(B) "Good and sufficient cause" does not include hardship, reliance on misleading information unless the information is pro- vided by an authorized tax official in the course of the official's duties, lack of knowledge, oversight or inadvertence.

(c) "Ownership" means legal and equitable title.

(5)(a) Notwithstanding subsection (1) of this section, if an institution or organization owns property that is exempt from taxation under a provision of law listed in subsection (1) of this section and fails to file a timely claim for exemption under sub- section (1) of this section for additions or improvements to the exempt property, the additions or improvements may neverthe- less qualify for exemption.

(b) The organization must file a claim for exemption with the county assessor to have the additions or improvements to the exempt property be exempt from taxation. The claim must:

(A) Describe the additions or improvements to the exempt property;

(B) Describe the current use of the property that is the subject of the application;

(C) Identify the tax year and any preceding tax years for which the exemption is sought;

(D) Contain any other information required by the depart- ment; and

(E) Be accompanied by a late filing fee equal to the product of the number of tax years for which exemption is sought multi- plied by the greater of $200 or one-tenth of one percent of the real market value as of the most recent assessment date of the property that is the subject of the claim.

(c) Upon the county assessor's receipt of a completed claim and late filing fee, the assessor shall determine for each tax year for which exemption is sought whether the additions or improve- ments that are the subject of the claim would have qualified for exemption had a timely claim been filed under subsection (1) of this section. Any property that would have qualified for exemp- tion had a timely claim been filed under subsection (1) of this section is exempt from taxation for each tax year for which the property would have qualified.

(d) A claim for exemption under this subsection may be filed only for tax years for which the time for filing a claim under subsections (1) and (2)(a) of this section has expired. A claim filed under this subsection, however, may serve as the claim required under subsection (1) of this section for the current tax year.

(e) A late filing fee collected under this subsection must be deposited in the county general fund.

(6) For each tax year for which an exemption granted pursu- ant to subsection (2) or (5) of this section applies:

(a) Any tax, or interest attributable thereto, that was paid with respect to the property that is declared exempt from taxation

must be refunded. Refunds must be made without interest from the unsegregated tax collections account established under ORS 311.385.

(b) Any tax, or interest attributable thereto, that remains un- paid as of the date the exemption is granted must be abated.

(7) If an institution or organization owns property that is ex- empt from taxation under a provision of law listed in subsection

(1) of this section and changes the use of the property to a use that would not entitle the property to exemption from taxation, the institution or organization must notify the county assessor of the change to a taxable use within 30 days.

OAR 150-307-0190

Application Process for Property Tax Exemption

(1) The applicant must specify the applicable exemption statute when filing a claim for exemption.

(2) It is not the county assessor or Department of Revenue's responsibility to determine under which statutory provision the applicant should apply.

(3) The assessor shall determine property tax exemption eligi- bility based on the exemption statute specified by the applicant on the application.

(4) The assessor shall return any application that is incomplete to the applicant for completion.

(5) If the assessor returns an application for completion or clarification, the applicant must return the application to the assessor within 15 days of the date it was mailed to the applicant or by the

filing deadline, whichever is later, for the assessor to accept the application as a timely filing.

(6) Any application that is filed late must be accompanied by a late filing fee. If the applicant does not pay the late filing fee no exemption shall be allowed.

(7) If the exemption is denied by the assessor, the late filing fee shall be refunded to the applicant.

Late filing information:
ORS 307.162 provides for late filing as follows:

1. 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.

2. For all others, 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.

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.