Clear Form

Form OR-AOG

Application for Proration of Property Taxes Due to Damage by Fire or Act of God

Oregon Revised Statutes (ORS) 308.425

For county use only
Date received

Instructions:

- Application for proration of property taxes may be made for the tax year of the property damage/destruction. If approved, this may reduce the amount of tax due or result in a tax refund. The tax year is from July 1 to June 30.
- Your application must be filed within 60 days of the damage **or** by June 30 of the tax year in which the damage occurred, **whichever is later.**
- File your application with the county tax collector of the county in which your damaged property is located.

Applicant name	Phone	
Mailing address	Email (optional)	
City	State	ZIP code

Location and description of damaged or destroyed property

Assessor account number

Location of property (if different from above)	Section	Township	Range	Tax lot number
	Description of personal property			

Date of damage	Cause of damage
	☐ Fire (attach fire department report) ☐ Act of God (describe): _____

Is the damaged property located within an area covered by an emergency declaration or conflagration order called by the Governor?

☐ Yes ☐ No

Damage occurred to

☐ Land ☐ Building ☐ Personal property ☐ Manufactured structure

Describe damage

Application for proration of tax

☐ I am applying to have the above property examined for proration of property taxes per ORS 308.425. Application must be submitted **within 60 days of damage or June 30,** whichever is later.

Declaration

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.

X _____ _____

Applicant signature Date

-Applicant will be notified of the county's decision-

For tax collector use only

Date received	Clerk	Tax year	Months prorated	Amount of adjustment/refund

For assessor use only

Date received	Clerk	Date property visited

Land and improvements not specially assessed:

Real market value (RMV) before fire/act of God_____ RMV after fire/act of God_____ Value percent of loss_____

Personal property:

RMV before fire/act of God _____ RMV after fire/act of God _____ Value percent of loss _____

Specially assessed portion of property:

Land and improvements: RMV before fire/act of God_____ RMV after fire/act of God_____ Assessed value (AV) before fire/act of God_____ Value percent of loss_____

Remarks:

Law regarding property damaged or destroyed by fire or act of God

Oregon Revised Statutes (ORS) 308.425

308.425 Taxes on destroyed or damaged property; proration; reduction; effect of repair. (1) As used in this section, "property"means: (a)(A) All property within a single tax account, other than specially assessed property; and (B) Specially assessed property. (b) "Specially assessed property" means any portion of a property tax account that is subject to special assessment under a program codified in ORS chapter 308A or 321.

(2) If, during any tax year, any real or personal property is destroyed or damaged by fire or act of God, the property owner, as defined in ORS 308.146, may apply to the tax collector for proration of the taxes imposed on the property for the tax year. If the application is approved, the tax collector shall prorate the taxes imposed on the property in accordance with this section.

Application under this subsection for proration of taxes under subsection (1) of this section shall be made not later than the end of the tax year or 60 days following the date the property was destroyed or damaged, whichever is later. If the application is approved, the tax collector shall prorate the taxes imposed on the property in accordance with this section.

(3) Notwithstanding subsection (2) of this section, if the tax collector of a county that is included in the geographical area covered by a state of emergency declared by the Governor due to fire or act of God, or subject to actions taken under the authority of the Governor under ORS 476.510 to 476.610, knows or has reason to believe that property located in the county has been destroyed or damaged by the fire or act of God, the tax collector may prorate the taxes imposed on the property in accordance with this section.

(4) For property that is destroyed or damaged as described in subsection (2) or (3) of this section, the tax collector shall collect only one-twelfth of the taxes imposed on the property for the tax year, for each month during the tax year that preceded the month in which specially assessed property was destroyed or damaged.

(5)(a) For the month in which property as defined in subsection (1)(a)(A) of this section was destroyed or damaged, and for each succeeding month of the tax year, the tax collector shall collect that percentage of one-twelfth of the taxes imposed on such property that the real market value of the property after the destruction or damage bears to the real market value of the property before the destruction or damage as reflected in the last certified assessment roll. The county assessor shall advise the tax collector of the value percentage required under this paragraph.

(b) For the month in which specially assessed property was destroyed or damaged, and for each succeeding month of the tax year, the tax collector shall collect that percentage of one-twelfth of the taxes imposed on the specially assessed property that lesser of the real market value or the assessed value of the specially assessed property after the destruction or damage bears to the assessed value of the specially assessed property before the destruction or damage. The county assessor shall advise the tax collector of the value percentage required under this paragraph.

(6) The tax collector shall cancel any taxes not to be collected under subsections (4) and (5) of this section.

(7) If proration under this section results in an overpayment of taxes paid, the amount of the overpayment shall be refunded in the manner prescribed in ORS 311.806.

(8) Property that is added to a property tax account to repair or replace property that was destroyed or damaged as described in subsection (2) or (3) of this section shall be considered to be new property or new improvements to property under ORS 308.153 for the assessment year in which the repairs or replacements are first taken into account.

308.440 Relief not allowed in case of arson by property owner. No relief under ORS 308.146(5) or (6) or 308.425 shall be given to any person who is convicted of arson with regard to the property for which relief is sought.

You may request real market and assessed value determination as of July 1 for property destroyed or damaged between January 1 and July 1

The real market value and assessed value of property is determined as of January 1 each year. This is called the assessment date. The tax year is July 1 through June 30. Property taxes due in November for the tax year are based on the values as of the previous January 1 assessment date.

If your property is damaged or destroyed between January 1 and July 1, you can apply to the county assessor to have your property values determined as of July 1 [ORS 308.146(6)] so that the property taxes due in November will reflect the condition of the property on July 1, rather than the condition the previous January 1. The form to apply for July 1 reassessment of destroyed or damaged property may be obtained from the county assessor's office or you can download it from our website at www.oregon.gov/dor. The change of assessment date to July 1 is for one tax year.

If you plan to make major improvements to your property before July 1, you may want to keep your assessment date on January 1. If you choose not to have your property values determined as of July 1, then any change to the condition of your property won't be reflected on the roll until the next January 1 assessment date.