

# Application for Reassessment of Destroyed or Damaged Property

As provided by Oregon Revised Statutes (ORS) 308.146(6)

**Instructions:**

- Application for reassessment can only be made for property that was destroyed or damaged **on or after January 1 and on or before July 1** of the assessment year.
- This application changes the assessment date for your property to July 1 for this year only. **If you plan to make major improvements to your property before July 1, you may want to keep your assessment date on January 1.**
- File this application with the assessor of the county in which your destroyed or damaged property is located.
- If filed within 60 days of the damage **or** by August 1, **whichever is later**, there is no late filing fee. Later filing is allowed if filed by December 31 of the current assessment year and accompanied by a late filing fee.

Filed with the \_\_\_\_\_ County assessor for the assessment year starting January 1, \_\_\_\_\_.

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

**Description and location of property**

Assessor's account number (as shown on your county property tax statement)	Township	Range	Section	Tax lot number
Address of property (if different from above)		Description of taxable personal property		

1. The property described above was destroyed or damaged on \_\_\_\_\_ by  Fire\*  Other \_\_\_\_\_

\*For property destroyed or damaged by fire, include a copy of the fire department's report.

2. The destruction or damage occurred to: \_\_\_\_\_  Land  Building  Manufactured structure  Personal property

3. Describe the destruction or damage:

\_\_\_\_\_

\_\_\_\_\_

If you file later than 60 days after the damage or destruction date or after August 1, whichever is later, and by December 31, you'll need to pay a late filing fee. The fee is the greater of \$200 or 1/10 of 1 percent of the real market value of the property as of the last assessment date.

Late filing fee is attached:  Yes  No

**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's true, correct, and complete.

X

Applicant's signature

Date

**For assessor's use only**

Date received: _____ Clerk: _____	
<p><b>January 1 real market value:</b></p> <p style="text-align: right;">Land: _____</p> <p style="text-align: right;">Improvement: _____</p> <p>Manufactured structure: _____</p> <p style="text-align: right;">Personal property: _____</p> <p style="text-align: right;"><b>Total:</b> _____</p>	<p><b>July 1 real market value:</b></p> <p style="text-align: right;">Land: _____</p> <p style="text-align: right;">Improvement: _____</p> <p>Manufactured structure: _____</p> <p style="text-align: right;">Personal property: _____</p> <p style="text-align: right;"><b>Total:</b> _____</p>

Remarks:

\_\_\_\_\_

\_\_\_\_\_

## **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 have your property values determined as of July 1 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. If you plan to make major improvements to your property before July 1, you may want to keep your assessment date on January 1. The change of assessment date to July 1 is for one tax year.

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.

### **Application for proration of tax**

If your property was damaged or destroyed by fire or an act of God, you may apply to the tax collector for proration of property taxes that were charged for the tax year in which the damage or destruction occurred (ORS 308.425). The application for proration is a separate form (form 150-310-083); you can request it from the

county tax collector or obtain a copy from the Oregon Department of Revenue at [www.oregon.gov/dor/forms](http://www.oregon.gov/dor/forms). The deadline for filing a tax proration application is 60 days after the date of damage or by June 30 of the tax year in which the damage occurred, whichever is later.