

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

**Location and description of damaged or destroyed property**

Assessor's 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 <input type="checkbox"/> Fire (attach fire department report) <input type="checkbox"/> Act of God (describe): _____				
Damage occurred to <input type="checkbox"/> Land <input type="checkbox"/> Building <input type="checkbox"/> Personal property <input type="checkbox"/> 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.

Whether my property is damaged or destroyed will be determined by the County Assessor's office. If the assessor determines my property is only damaged, I must notify the tax collector of the date that the damage is repaired. Such notice will serve to inform the tax collector of their duty to calculate and finalize the tax proration.

**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** \_\_\_\_\_ Date \_\_\_\_\_  
Applicant's signature

**— Applicant will be notified of the county's decision —**

For tax collector's use only		For assessor's use only	
Date received:	Clerk:	Date received:	Clerk:
<b>Damaged property:</b>		<b>Land and improvements:</b>	
This year		Real market value (RMV) before fire/act of God: _____	RMV after fire/act of God: _____
Date rebuild complete: _____	Months prorated: _____	Assessed value (AV) before fire/act of God: _____	Value percent of loss: _____
Amount of adjustment/refund: _____			
<b>Destroyed property:</b>		<b>Personal property:</b>	
This year		RMV before fire/act of God: _____	RMV after fire/act of God: _____
Months prorated: _____		AV before fire/act of God: _____	Value percent of loss: _____
Amount of adjustment/refund: _____			
Remarks:		Date property visited: _____ <input type="checkbox"/> Damaged <input type="checkbox"/> Destroyed	

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

**308.425 Taxes on destroyed or damaged property; proration; reduction; effect of repair.** (1) If, during any tax year, any real or personal property is destroyed or damaged by fire or act of God, the owner or purchaser under a recorded instrument of sale in the case of real property, or the person assessed, person in possession or owner in the case of personal property, may apply to the tax collector for proration of the taxes imposed on the property for the tax year.

(2) Application 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 after the date the property was destroyed or damaged, whichever is later.

(3)(a)(A) For property that is totally destroyed, the tax collector shall collect only one-twelfth of the taxes imposed on the property for the tax year, for each month or fraction of a month that the property was in existence during the tax year. The tax collector shall cancel the remainder of the taxes imposed on the property for the tax year.

(B) For property that is damaged, the tax collector shall collect only one-twelfth of the taxes imposed on the property for the tax year, for each month or fraction of a month that preceded the month during which the property was damaged. For the month

in which the property was damaged, and for each month of the tax year thereafter in which the property remains damaged, the tax collector shall collect that percentage of one-twelfth of the taxes imposed on the property that the real market value or the assessed value of the property after the damage (whichever is less) bears to the assessed value of the property before the damage. The assessor shall advise the tax collector of the value percentage required under this paragraph. The tax collector shall cancel any taxes not to be collected due to this paragraph.

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

(4) That portion of the property that is damaged property and that is subsequently repaired 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](http://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.