

\$250.00 Filing fee  
to be accompanied  
with application.

## Application for Real and Personal Property Tax Exemption

For lease, sublease, or lease-purchased property owned by a taxable owner and leased to an exempt public body, institution, or organization, other than the state of Oregon or the U.S. Government [Oregon Revised Statute (ORS) 307.112]

- The lessee, sublessee, or lease-purchaser of the property must file this form with the **county assessor** on or before April 1 for the ensuing tax year. See page 2 of this form for late filing information.
- See Oregon Revised Statute 307.112 and Oregon Administrative Rule 150-307.112 on page 2 of this form for more information.
- This form is available online at: [www.oregon.gov/dor/property](http://www.oregon.gov/dor/property).

|                      |                              |          |   |                       |
|----------------------|------------------------------|----------|---|-----------------------|
| Name of organization |                              |          | <b>For assessor's use only</b>                                    |                       |
|                      |                              |          | Date received   | Account number        |
| Mailing address      | Telephone number<br>(      ) |          | <input type="checkbox"/> Approved <input type="checkbox"/> Denied |                       |
| City                 | State                        | ZIP code | By _____  | Late filing fee<br>\$ |
| E-mail               |                              |          | Exemption applies to tax year 20 ____ - ____                      | Lease expiration date |

I am claiming a property tax exemption under the following Oregon Revised Statute (mark **one** box):

- |   |   |
|---|---|
| <input type="checkbox"/> 307.090 Public body (other than state of Oregon or the U.S. government)                        | <input type="checkbox"/> 307.140 Religious organizations*                         |
| <input type="checkbox"/> 307.130 Literary, benevolent, charitable, scientific institutions, volunteer fire departments* | <input type="checkbox"/> 307.145 Child care facilities, schools, student housing* |
| <input type="checkbox"/> 307.136 Fraternal organizations*   | <input type="checkbox"/> 307.147 Senior services centers*                         |
|   | <input type="checkbox"/> 307.580 Industry apprenticeship or training trust*       |

**\*You must attach current copies of your organization's Articles of Incorporation, By-Laws, and proof of your status as a non-profit corporation.**

### Property description

|   |                        |
|---|------------------------|
| Account number (as shown on owner's property tax statement) | Name of property owner |
| Physical address (street address, city)                     |                        |

**You must attach a list of all real and personal property you are claiming for exemption. Include detailed and complete descriptions of all property claimed and costs.**

### Property use

To qualify for this exemption, the lessee, sublessee, or entity in possession of the property must be using the property for their exempt purposes. Property not used for qualified purposes before July 1 is taxable.

Describe the purpose of this organization:

Describe how you will use the property, e.g., church services, offices, classrooms, student housing, etc.:

|   |  |
|---|--|
| Does the property include a parking area? <input type="checkbox"/> Yes <input type="checkbox"/> No                | What is the fee for using the parking area?    \$                                |
| Is any portion of the property you lease used by others? <input type="checkbox"/> Yes <input type="checkbox"/> No | If yes, what is the square footage of the area used by others: _____ square feet |

If yes, explain and identify the area that is used by others:

### Lease or sublease

Your lease or sublease must be for a period of at least one year. A month-to-month tenancy or general rental agreement will not qualify for this exemption. The actual rent charged must be less than market rent in an amount that is at least equal to what the property tax would be if the property were taxable. The tax savings resulting from the exemption must be clearly evident and documentary proof that the savings is being passed on to the lessee, sublessee, or lease-purchaser must be submitted at the time of filing this application. A new application must be filed by the due date if a new lease, sublease, or lease-purchase agreement or extension or modification to the existing lease, sublease, or lease-purchase agreement is made.

Is property under:     Lease     Sublease     Lease-purchase    Type of lease:     Modified gross     Net     Triple-Net

Beginning date: \_\_\_\_\_    Expiration date: \_\_\_\_\_    Square footage of area leased, subleased, or lease-purchased: \_\_\_\_\_

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

### Late fee

If this form is filed after April 1, a late filing fee must accompany the form. See page 2 of this form for late filing information.

|  |  |
|--|--|
| A late fee is attached: <input type="checkbox"/> Yes <input type="checkbox"/> No | Exemption requested for tax years: _____ |
|--|--|

### 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**

|                             |       |                              |                |             |
|-----------------------------|-------|------------------------------|----------------|-------------|
| Name (please print or type) | Title | Telephone number<br>(      ) | Signature<br>X | Date<br>/ / |
|-----------------------------|-------|------------------------------|----------------|-------------|

## Oregon Revised Statute (ORS) And Oregon Administrative Rule (OAR)

### ORS 307.112 Property held under lease or lease-purchase by institution, organization or public body other than state.

(1) Real or personal property of a taxable owner held under lease, sublease or lease-purchase agreement by an institution, organization or public body, other than the State of Oregon, granted exemption or the right to claim exemption for any of its property under ORS 307.090, 307.130, 307.136, 307.140, 307.145 or 307.147, is exempt from taxation if:

(a) The property is used by the lessee or, if the lessee is not in possession of the property, the entity in possession of the property in the manner, if any, required by law for the exemption of property owned, leased, subleased or being purchased by it; and

(b) It is expressly agreed within the lease, sublease or lease-purchase agreement that the rent payable by the institution, organization or public body has been established to reflect the savings below market rent resulting from the exemption from taxation.

(2) To obtain the exemption under this section, the lessee or, if the lessee is not in possession of the property, the entity in possession of the property must file a claim for exemption with the county assessor, verified by the oath or affirmation of the president or other proper officer of the institution or organization, or head official of the public body or legally authorized delegate, showing:

(a) A complete description of the property for which exemption is claimed.

(b) If applicable, all facts relating to the use of the property by the lessee or, if the lessee is not in possession of the property, by the entity in possession of the property.

(c) A true copy of the lease, sublease or lease-purchase agreement covering the property for which exemption is claimed.

(d) Any other information required by the claim form.

(3) If the assessor is not satisfied that the rent stated in the lease, sublease or lease-purchase agreement has been established to reflect the savings below market rent resulting from the tax exemption, before the exemption may be granted the lessor must provide documentary proof, as specified by rule of the Department of Revenue, that the rent has been established to reflect the savings below market rent resulting from the tax exemption.

(4)(a) The claim must be filed on or before April 1, preceding the tax year for which the exemption is claimed, except:

(A) If the lease, sublease or lease-purchase agreement is entered into after March 1 but not later than June 30, the claim must be filed within 30 days after the date the lease, sublease or lease-purchase agreement is entered into if exemption is claimed for that year; or

(B) If a late filing fee is paid in the manner provided in ORS 307.162 (2), the claim may be filed within the time specified in ORS 307.162(2).

(b) The exemption first applies for the tax year beginning July 1 of the year for which the claim is filed. The exemption continues as long as the use of the property remains unchanged and during the period of the lease, sublease or lease-purchase agreement. If the use changes, a new claim must be filed as provided in this section. If the use changes due to sublease of the property or any portion of the property from the tax exempt entity described in subsection (1) of this section to another tax exempt entity, the entity in possession of the property must file a new claim for exemption as provided in this section. If the lease, sublease or lease-purchase agreement expires before July 1 of any year, the exemption terminates as of January 1 of the same calendar year.

### OAR 150-307.112 Property held under lease

(1) A new claim shall be filed with the county assessor, as required under ORS 307.112(4), when a new lease, new lease-purchase agreement, extension of current lease, extension of current lease-purchase agreement or any modification to the existing lease or lease-purchase agreement is made.

(2) The new claim shall meet all the requirements of ORS 307.112.

(3) Late filing as provided in ORS 307.162(2) is permitted.

(4) The State of Oregon and the United States government are not permitted to file a claim for exemption under ORS 307.112.

(5) The assessor must be satisfied that the amount of rent charged is below market rent. "Market rent" is defined as the rental income a property would most probably command in the open market and includes an element for property taxes.

(6) To reflect the savings below market rent, the actual rent must be less than market rent in an amount that is at least equal to what the property tax would be if the property were taxable.

(7) Sufficient documentary proof must be submitted at the time of application.

(8) Acceptable documentary proof to show the property tax savings is passed on to the lessee may include but is not limited to the following comparisons:

(a) Current rental rate for any portion of that property occupied by nonexempt tenants;

(b) Historic rental rate data of that property;

(c) Rental rate used in a real market value appraisal for that property;

(d) Rent study of comparable or similar properties.

(9) The savings must be clearly evident. Insufficient proof or failure to show the rent is below market rent as described above is grounds for denial of the exemption.

(10) A statement that the "lessee is responsible for the taxes" is not sufficient proof of a tax savings.

(11) When used in reference to real property or tangible personal property, a lease is a contract of at least one year by which the owner of a property grants the rights of possession, use, and enjoyment of the property to another for a specified period of time in exchange for payment.

(12) Month-to-month tenancy or a general rental agreement is not considered the same as a lease for purposes of an exemption under this statute and will not qualify in an exemption claim.

### Late filing information:

ORS 307.162 provides for late filing as follows:

1. 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.
2. 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.
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.

\$250.00 Filing fee  
to be accompanied  
with application.

## Application for Real and Personal Property Tax Exemption

For property owned by specific institutions and organizations [Oregon Revised Statute (ORS) 307.162]

- File this form with the **county assessor** on or before April 1 for the ensuing tax year. Include documents that clarify that the entity and use of property meet the requirements for exemptions. See page 3 of this form for late filing information.
- See ORS 307.162 and OAR 150-307-0190 on pages 2 and 3 of this form.
- This form is available online on the Department of Revenues website at: [www.oregon.gov/dor](http://www.oregon.gov/dor).

|                      |                  |          |   |                 |
|----------------------|------------------|----------|---|-----------------|
| Name of organization |                  |          | <b>For assessor's use only</b>  |                 |
|                      |                  |          | Date received   | Account number  |
| Mailing address      | Telephone number |          | <input type="checkbox"/> Approved <input type="checkbox"/> Denied<br>By _____ | Late filing fee |
| City                 | State            | ZIP code |   | \$              |
| Email                |                  |          | Exemption applies to tax year :    20 _____ – _____                           |                 |

A property tax exemption is requested under the following Oregon Revised Statute (mark **one** box):

- |   |  |
|---|--|
| <input type="checkbox"/> 307.110 Government owned affordable housing  | <input type="checkbox"/> 307.147 Senior services centers*  |
| <input type="checkbox"/> 307.130 Literary, benevolent, charitable, scientific Institutions, volunteer fire departments* | <input type="checkbox"/> 307.150 Burial grounds, cemeteries, crematory                           |
| <input type="checkbox"/> 307.136 Fraternal organizations*   | <input type="checkbox"/> 307.160 Public libraries*   |
| <input type="checkbox"/> 307.140 Religious organizations*   | <input type="checkbox"/> 307.513 Vacant Land for Building Residences for Low Income Individuals* |
| <input type="checkbox"/> 307.145 Child care facilities, schools, student housing*                                       | <input type="checkbox"/> Other (provide ORS number) _____  |

**\*You must attach current copies of your organization's Articles of Incorporation, By-Laws, and proof of your status as a non-profit corporation or other qualifying organization.**

### Property description

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

Physical address (street address, city) \_\_\_\_\_

List all real property for which an exemption is claimed. Is personal property **owned by the organization** at this location also being claimed?     Yes     No

### Property use

**If you change the stated use of the property to a use that would not qualify for exemption, you must notify the county assessor of this change to a taxable use within 30 days of the change in use.**

Describe the purpose of this organization: \_\_\_\_\_

Describe how you will use the property, e.g., church services, offices, classrooms, student housing, etc.: \_\_\_\_\_

|  |   |
|--|---|
| Does the property include a parking area? <input type="checkbox"/> Yes <input type="checkbox"/> No                   | What is the fee for using the parking area?    \$ _____                             |
| Is any portion of the property leased to or used by others? <input type="checkbox"/> Yes <input type="checkbox"/> No | If yes, what is the square footage of the area used by others:    _____ square feet |
| If yes, explain and identify the area that is used by others: _____  |   |

### Late fee

A form 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. See page 2 and 3 of this form for additional late filing information.

|  |  |
|--|--|
| A late fee is attached: <input type="checkbox"/> Yes <input type="checkbox"/> No | Exemption requested for tax years: _____ |
|--|--|

### 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**

|                             |       |                  |           |      |
|-----------------------------|-------|------------------|-----------|------|
| Name (please print or type) | Title | Telephone number | Signature | Date |
|                             |       |                  | X         |      |

## 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 property 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 affirmation 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 described 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 accompanied 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 claimant 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 assessor 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 notwithstanding 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 assessor relative to a claim of good and sufficient cause are appealable 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 provided 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 subsection (1) of this section for additions or improvements to the exempt property, the additions or improvements may nevertheless 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 department; and

(E) Be accompanied by a late filing fee equal to the product of the number of tax years for which exemption is sought multiplied 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 improvements 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 exemption 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 pursuant 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 unpaid as of the date the exemption is granted must be abated.

(7) 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 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 eligibility 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.

\$250.00 Filing fee  
to be accompanied  
with application.

## Application for Real and Personal Property Tax Exemption

For property owned by an exempt body and leased or subleased to another exempt body [Oregon Revised Statute (ORS) 307.166]

- The lessee, sublessee or entity in possession of the property must file with the **county assessor** on or before April 1 for the upcoming tax year. See page 2 of this form for late filing information.
- See ORS 307.166 and OAR 150-307.166 on the back of this form.
- This form is available online on the Department of Revenue's website at: [www.oregon.gov/dor/property](http://www.oregon.gov/dor/property).

|                               |  |   |  |
|-------------------------------|--|---|--|
| Name of organization          |  | <b>For assessor's use only</b>                                    |  |
| Mailing address               |  | Date received   |  |
|                               |  | Account number  |  |
| Telephone number<br>(       ) |  | <input type="checkbox"/> Approved <input type="checkbox"/> Denied |  |
| City                          |  | Late filing fee   |  |
| State      ZIP code           |  | \$  |  |
| E-mail                        |  | By _____  |  |
|                               |  | Exemption applies to tax year 20 ____ - ____                      |  |
|                               |  | Lease expiration date   |  |

A property tax exemption is requested under the following Oregon Revised Statute (mark **one** box):

- |   |  |
|---|--|
| <input type="checkbox"/> 307.040 United States government   | <input type="checkbox"/> 307.136 Fraternal organizations*                            |
| <input type="checkbox"/> 307.092 Housing authority*   | <input type="checkbox"/> 307.140 Religious organizations*                            |
| <input type="checkbox"/> 307.090 State of Oregon, county, city, and other public or municipal corporations  | <input type="checkbox"/> 307.145 Child care facilities, schools, student housing*    |
| <input type="checkbox"/> 307.115 Nonprofit corporation public parks*  | <input type="checkbox"/> 307.147 Senior services centers*                            |
| <input type="checkbox"/> 307.130 Literary, benevolent, charitable, scientific institutions or organizations, volunteer fire departments, art museums* | <input type="checkbox"/> 307.150 Burial grounds, cemeteries, crematory associations* |
|   | <input type="checkbox"/> 307.160 Public libraries*                                   |
|   | <input type="checkbox"/> Other (provide ORS number)* _____                           |

**\*You must attach current copies of your organization's Articles of Incorporation, By-Laws, and proof of your status as a non-profit corporation.**

### Property description

|   |                        |
|---|------------------------|
| Account number (as shown on owner's property tax statement) | Name of property owner |
|---|------------------------|

Physical address (street address, city)

**List all real and personal property for which an exemption is claimed. Attach a list of personal property. Include description, cost, and purchase date.**

### Property use

To qualify for this exemption, the lessee, sublessee, or entity in possession of the property must be using the property for their exempt purposes. Property not used for qualified purposes before July 1 is taxable.

Describe the purpose of this organization:

Describe how you will use the property, e.g., church services, offices, classrooms, student housing, etc.:

|  |  |
|--|--|
| Does the property include a parking area? <input type="checkbox"/> Yes <input type="checkbox"/> No                   | What is the fee for using the parking area?      \$                              |
| Is any portion of the property leased to or used by others? <input type="checkbox"/> Yes <input type="checkbox"/> No | If yes, what is the square footage of the area used by others: _____ square feet |

If yes, explain and identify the area that is used by others:

### Lease or sublease

Is property under:     Lease     Sublease     Lease-purchase    Type of lease:     Modified gross     Net     Triple-Net

Beginning date: \_\_\_\_\_    Expiration date: \_\_\_\_\_    Square footage of area leased, subleased, or lease-purchased: \_\_\_\_\_

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

### Late fee

If this form is filed after April 1, a late filing fee **must** accompany the form. See page 2 of this form for late filing information.

|  |  |
|--|--|
| A late fee is attached: <input type="checkbox"/> Yes <input type="checkbox"/> No | Exemption requested for tax years: _____ |
|--|--|

### 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**

|                             |       |                               |                |                |
|-----------------------------|-------|-------------------------------|----------------|----------------|
| Name (please print or type) | Title | Telephone number<br>(       ) | Signature<br>X | Date<br>/    / |
|-----------------------------|-------|-------------------------------|----------------|----------------|

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

### ORS 307.166 Exemption of property leased by exempt institution, organization or public body to another exempt institution, organization or public body.

(1) If property is owned or being purchased by an institution, organization or public body, that is granted exemption or the right to claim exemption for any of its property under a provision of law contained in this chapter, and the institution, organization or public body leases or otherwise grants the use and possession of the property to another institution, organization or public body that is likewise granted exemption or the right to claim exemption for any of its property under a provision of law contained in this chapter, the property is exempt from taxation if used by the lessee or possessor in the manner, if any, required by law for the exemption of property owned or being purchased by the lessee or possessor and the rent payable under the lease or other grant of use and possession of the property has been established to reflect the savings below market rent resulting from the exemption from taxation. Likewise, if the property is sublet or otherwise the use and possession of the property is granted to another institution, organization or public body of the kind described in this subsection, the property is exempt if used by the sublessee or possessor in the manner, if any, required by law for the exemption of property owned or being purchased by the sublessee or possessor and the rent payable under the sublease or other grant of use and possession of the property has been established to reflect the savings below market rent resulting from the exemption from taxation.

(2) To obtain the exemption under this section, the lessee or entity in possession must file a claim for exemption with the county assessor, verified by the oath or affirmation of the president or other proper officer of the institution or organization, or head official of the public body or the legally authorized delegate of the head official, showing:

(a) A complete description of the property for which exemption is claimed.

(b) All facts relating to the ownership or purchase of the property.

(c) All facts relating to the use of the property by the lessee or entity in possession.

(d) A true copy of the lease, sublease or other grant of use and possession covering the property for which exemption is claimed.

(e) Any other information required by the claim form.

(3)(a) The claim must be filed on or before April 1 preceding the tax year for which exemption is claimed, except:

(A) If the lease, sublease or other grant of use and possession is entered into after March 1 but not later than June 30, the claim must be filed within 30 days after the date the lease, sublease or other grant of use and possession is entered into if the exemption is claimed for the assessment year beginning on the preceding January 1; or

(B) If a late filing fee is paid in the manner provided in ORS 307.162(2), the claim must be filed within the time specified in ORS 307.162(2).

(b) The exemption first applies for the tax year beginning July 1 of the year for which the claim is filed. The exemption continues as long as the ownership and use of the property remain unchanged and during the period of the lease, sublease or other grant or use and possession. If either the ownership or use changes, a new claim must be filed as provided in this section. If the lease, sublease or other grant or use and possession expires before July 1 of any year, the exemption terminates as of January 1 of the same calendar year.

### OAR 150-307.166 Public bodies or exempt institutions or organizations leased to other public bodies or exempt institutions or organizations.

(1) Public body property which is leased or used by another public body is exempt from property taxes when the property is used by the lessee, for a qualifying exempt purpose on July 1, of the assessment year to be exempted. Filing an application for a tax exemption is required.

(2) When public body property is subsequently leased to another entity whose property is exempt from taxation, filing a timely application for a property tax exemption is required.

(3) When property of entities whose property is exempt from taxation is leased to a public body an application for a property tax exemption is also required.

(4) Late filing is permitted. Payment of the late filing fee must be submitted with the application. The late filing fee cannot be excused or waived.

(5) The assessor must be satisfied that the amount of rent charged is below market rent. For purposes of this statute, the definition, application, and examples explaining market rent are found in OAR 150-307.112.

(6) For purposes of ORS 307.166, a lease or other agreement means any written document that communicates the terms and conditions of tenancy. A verbal agreement will not qualify in an exemption claim.

#### Late filing information:

ORS 307.162 provides for late filing as follows:

1. 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.
2. 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.
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.