

2010 Calendar

Assessment and Taxation Procedures

The time for filing or paying is extended to the next business day when the date for filing any correspondence, claim, or remittance falls on a Saturday, Sunday, or legal holiday (ORS 305.820). When the last date for a filing falls on a day when the particular office closes before the normal business day ends, the time is extended to the next day the office is open for business (ORS 174.125). **The dates listed below have not been adjusted for these provisions.**

Note: These date extension provisions under ORS 305.820 and ORS 174.125 only apply when the public submits any writing or remittance required by law to the Department of Revenue, County Board of Property Tax Appeals, County Assessor, Tax Collector or other taxing officials. The Department of Revenue, County Board of Property Tax Appeals, County Assessor, Tax Collector or other tax officials must complete their obligations on or before the required date in the event of a holiday or weekend.

Date	Event	ORS Citation
January	1 Assessment year begins.....	308.007
	1 Assessment date:	
	real property & manufactured structures assessed as personal property.....	308.210
	personal property	308.250
	centrally assessed property (railroad cars & utilities)	308.540
	1 State and federal agencies provide assessors with list of public lands sold ..	308.270
	1 Assessor determines qualification to farm use assessment	308A.062, 308A.068
	1 Assessor begins collection of sales data for ensuing years' ratio study	309.200
	31 Last day for nonprofit elderly homes to notify assessor that war veterans have been given property tax credit or face denial of exemption for next assessment year.....	307.385
	31 Due date for 2008 returns and to pay tax	
	Forest Products Harvest Tax (FPHT)	321.045
	Small Tract Forestland Severance Tax (STF)	321.741
February	Department mails CAFFA grant applications to assessors this month	294.175
	Stipulations for value reduction must be filed prior to convening of BOPTA	308.242
	1 Last day for designated centrally assessed property taxpayers to file their annual statements with Department of Revenue.....	308.520
	1 Board of Property Tax Appeals (BOPTA) convenes on or after first Monday	309.026
	10 Department distributes FPHT receipts.....	321.152
	15 Due date for second property tax installment.....	311.505
	15 Due date for oil and gas production tax for preceding calendar quarter.....	324.110
	16 Interest starts on second unpaid property tax installment.....	311.505

16	Tax collector sends second notice of delinquent personal property taxes	311.547
16	Unpaid oil and gas production tax becomes delinquent	324.110

March

1	Last day for assessor to send income questionnaire to owners of Non-exclusive farm use (non-EFU) farmland	OAR 150-308A.071
1	Last day taxpayer can apply for an extension until April 15 to file real, personal, and combined property tax returns.	
1	Last day for co-ops to file their annual statements with the Department of Revenue	308.810
1	Filing deadline for food and egg processors exemption	307.455
1	Last day to timely file combined principal and secondary industrial and personal property returns with Department	308.290
1	Owner's last day to file real and personal property returns with county assessor	308.290
1	Last day to file a personal property return and avoid 5% penalty (without extension)	308.296
11	(Second Tuesday) Taxing district election date	203.085
15	Designated centrally assessed property taxpayers to file annual statements with Department	308.520
15	Due date for payment of oil and gas production tax with extension	324.110
15	Last day telephone companies may file for exemption (n the first year it is requested)	OAR 150-307.240-(B)
16	Tax collector issues warrants to enforce payments of delinquent property taxes remaining unpaid February 15	311.610
31	Last day for taxing district to file boundary description and map with Department and assessor	308.225

April

	Department distributes small private railroad car tax collected to counties	
1	Last day to file for exemption as a Veteran or surviving spouse of veteran	307.260
	Private nonprofit corporation providing housing and care for elderly	307.242
	Corporation providing nonprofit student housing	307.460
	Nonprofit childcare facility in conjunction with nonprofit farm labor camp	307.495
	Nonprofit corporation providing low income housing	307.545
	Rural health care facility	307.804
	Long term care facility	307.811
	Ethanol production facility	307.701
	Qualified business in Oregon enterprise zone	285C.220
	Water Association	307.210
1	Last day for lessee or sublessee to file for exemption of taxable property held under lease, sublease or lease purchase agreement by institution, organization or public body other than state	307.112
1	Last day for lessee or sublessee to file for exemption on property leased from another exempt entity	307.166
1	Last day for owner to file for exemption of property held for Art museums, public libraries, senior services centers, Literary, benevolent, charitable and scientific institutions,	

	Fraternal or religious organizations, volunteer fire departments, Certain child care facilities, schools and student housing, Burial grounds, cemeteries, property of crematory associations, Wastewater and sewage treatment facilities, Industry apprenticeship or training trust property, Public parks or recreation, and public beach access.....	307.162
1	Last day to file for cancellation of assessment on commercial facilities under construction.....	307.340
1	Last day to file pollution control facility exemption statement with assessor	307.420
1	Last day to file for special assessment following acquisition of land through government exchange occurring on or after July 1 of prior year	308A.730
1	Last day to apply for special assessment of	
	Non-EFU land.....	308A.077, 308A.080
	Wildlife habitat land	308A.424
	Conservation easement	308A.456
	Western Oregon designated forestland	321.358
	Eastern Oregon designated forestland.....	321.815
	Small tract forestland (STF) option.....	321.706
1	Last day for county governing body to notify assessor and applicant of approval or denial of application for open space land assessment	308A.312
1	Last day for city to file with county assessor ordinances approving or disapproving application for single-unit housing in distressed urban areas	307.674
1	Last day for county governing body to file with county assessor ordinances approving or disapproving application for low income rental housing exemption.....	307.527
1	Department distributes proposed specially assessed values of forestland.....	321.210
1	Last day for assessor to compute in lieu tax per requests received by the preceding December 31.	307.120
1	Last day to file claim for exemption for current tax year with a \$200 late filing penalty (applies only if claimant is a first-time filer, public entity under ORS 307.090, or can demonstrate good and sufficient cause for failing to file timely	307.162(2)(a)(B)
10	Assessor sends written notice of late filing to war veteran (certified disabled by a physician)	307.260
14	Last day for assessor to disapprove the re-qualification of previously disqualified non-EFU farmland.....	308A.089
15	Last day for owner of land assessed as non-EFU farmland to	
	file for farm use assessment of wasteland	308A.074
	file for farm use assessment of land under farm dwellings.	308A.253
	return income questionnaire to assessor.....	OAR 150-308A.071
15	Last day to file real, personal, and combined property tax returns with an extension to avoid a late filing penalty	308.290, 308.295, 308.296
15	Last day for senior or disabled citizen to file for deferral of taxes on homestead	311.668
15	BOPTA adjourns	309.026
30	Quarterly estimated tax for 2009 FPHT due	321.045

May	1	CAFFA grant document due to the department	294.175	
	1	Person leasing exempt port property pays in lieu of tax to county treasurer	307.120	
	1	Last day for war veteran (certified disabled by a physician) to file for exemption with late filing fee	307.260	
	1	Department begins examination of certified ratio studies from each county	309.203	
	10	Department of Revenue distributes FPHT receipts	321.152	
	15	Due date for oil and gas production tax for preceding calendar quarter.....	324.110	
	15	Due date for third property tax installment	311.505	
	15	Department distributes school portion of STF Severance Tax	321.751, 321.754	
	15	Interest starts on third unpaid property tax installment	311.505	
	15	Tax collector begins preparation of real property foreclosure list and mails delinquent notices	311.545	
	15	Tax collector sends third notice of delinquent personal property tax.....	311.547	
	15	Unpaid oil and gas production tax becomes delinquent.....	324.110	
	25	Last day for department to notify centrally assessed companies of their tentative value to be put on the roll	308.582	
	31	The department will run three weekly publications that the tentative centrally assessed roll will be available for public review in the director's office June 15 th	308.580	
	June	1	Department certifies specially assessed forestland values to counties	321.216
		1	Last day to file a personal property return and avoid 25% penalty on the tax.....	308.296
		1	Last day to file an amended CAFFA grant.....	OAR 294.175(2)-(B)
		15	Last day centrally assessed companies may appeal the proposed assessed value to Department.....	308.584
		15	Director begins session to publicly review and apportion centrally assessed property assessment roll	308.590
		15	Department delivers tentative utility roll to director.....	308.585
		15	Last day for department to certify each county's expenditures as adequate or deny certification of grant expenditures.....	294.175
15		Department may direct county assessor how to achieve compliance with valuation standards.....	294.181, 308.050	
15		Due date for oil and gas production tax with extension	324.110	
30		June 30 or 60 days after the destruction (whichever is later) is the last day to file application for proration of taxes for property destroyed or damaged by fire or act of God..	308.425	
30		Last day to appeal 2007-08 value to Department under supervisory authority	306.115	
30		Last day for BOPTA to issue amended orders	309.110	
30		Last day for appeal of forestland special assessment value	321.219	
30		Last day for county assessor to mail disqualification notice for farmland, designated forestland, small tract forestland, wildlife habitat land, conservation easement land (general rule)	308A.724(1)(b)	
30		Tax and fiscal year-end	308.007	

July	1	Tax and fiscal year begins	308.007
	1	Last day for State Historic Preservation Office (SHPO) to notify county assessor and provide copy of approved preservation plan for classification and special assessment of historic property	358.495
	1	Enterprise zone report due from assessor to department and OECDD	285C.130
	1	Lien date for:	
		real and personal property taxes	311.405
		centrally assessed property taxes	311.655
	1	Last day for assessor to file certified ratio study with department OAR 150-309.200-(C)	
	1	Assessment date for damaged or destroyed property if application filed by August 1	308.146
	2	Unpaid gross earnings tax in lieu of property tax on distribution and transmission of electric cooperatives becomes delinquent	308.807
	15	Treasurer distributes in lieu tax payments to school districts	307.120
	15	Assessors act on recommendations/orders of director regarding real market value standards or send written objection to department	309.203
	15	Taxing districts file notice of tax levies with county assessor	310.060
	16	Tax collector prepares foreclosure list	312.030
	31	Quarterly estimated tax for 2009 FPHT due	321.045(4)
August	1	Director completes review and apportionment of centrally assessed property assessment roll	308.600
	1	Department provides assessors a list of all industrial property accounts located in their counties for which the state had appraisal responsibility in the preceding year	OAR 150-306.126(1)
	1	Last day for counties to file a certified ratio study when extension granted by department	309.200, OAR 150-309.200-(C)
	1	Tax collectors report prior fiscal year's collections, delinquencies, etc. to county clerk, county court and department	311.531
	1	Last day centrally assessed companies may request waiver of late filing penalty	308.030
	1	Last day to file a personal property return and avoid a 50% penalty on the tax	308.296
	1	August 1 or 60 days after the destruction (whichever is later) is the last day to file application with assessor to have real market value and assessed value of destroyed or damaged property determined as of July 1	308.146
	1	Last day for owners of EFU or non-EFU farmland, designated forestland, small tract forestland, wildlife habitat or conservation easement special assessment disqualification to file for another special assessment if disqualification occurs prior to July 1	308A.724
	1	Last day for owner to file for special assessment following acquisition of land through government exchange occurring prior to July 1	308A.730
	1	Last day to file claim for Active Duty Military Service Members exemption with assessor for previous tax year	307.289
	1	Last day for owner to file proof for cancellation of crab pot assessment	508.270
	10	Department distributes FPHT receipts	321.152

15	Last day for county assessor to mail disqualification notice for the reason that land is no longer forestland.....	321.366, 321.845
	land is no longer in farm use	308A.113, 308A.116
15	Last day owner may request to pay deferred additional taxes for collection in the current general property tax roll	308A.715
15	Due date for oil and gas production tax for preceding calendar quarter.....	324.110
15	Tax collector publishes foreclosure list and submits to district attorney for application for judgment and decree	312.050
15	Last day for assessor to notify applicant in writing why application for forestland designation was denied	321.358, 321.815
	small tract forestland was denied.....	321.706
	wildlife habitat was denied.....	308A.424
15	Department distributes county portion of STF Severance Tax	321.751, 321.754
15	Department mails the final centrally assessed tax roll to the companies and the counties (August 15-19).....	xxxxxx
15	Director files oath with the Secretary of State's office regarding completeness of the utility roll (August 15-19).....	308.610
15	Tax collector publishes foreclosure list and submits to district attorney for application for judgment and decree	312.050
15	Tax collector mails copy of newspaper foreclosure notice to each incorporated city in the county following publication of list.....	312.040
15	Last day to mail notice of the foreclosure proceeding by certified and regular first class mail to each owners included in the foreclosure list	312.040
15	Publish notice of foreclosure proceeding in newspaper	312.040
15	Unpaid oil and gas production tax becomes delinquent.....	324.110
September		
1	Department of Revenue completes examination of certified ratio studies.....	309.203
1	Department & counties begin analysis of industrial accounts jointly to determine classification & appraisal responsibility	OAR 150-306.126(1)
1	Last day for department to issue order to adjust classes on assessment roll	309.203
1	Last day for filing for tax deferral on farm use land in a disaster area	311.745
14	Last day for non-profit corporations to file exemption with late filing fee for housing for elderly persons	307.242
14	Due date for oil and gas production tax with extension	324.110
16	District attorney obtains judgment and decree on properties in foreclosure.....	312.090
16	(Third Tuesday) Taxing district election date.....	203.085
25	Last day assessor may change values on assessment roll.....	308.242
30	Last day for taxing district to provide budget document to county clerk..	310.060(7)
October		
	Assessor delivers roll and warrants to tax collector at agreed time to enable mailing of tax statements by October 25 (Roll Turn)	311.115
	Department distributes electric cooperative gross earnings tax collected to counties.....	308.815
1	Last day for taxing district with prior authorization to submit certification to assessor	310.060(9)

	1	Assessor submits a list of principal or secondary industrial accounts believed to be department responsibility	OAR 150-306.126(1)
	1 ¹	Last day for department to certify value estimate of joint taxing districts when a county is unable to do so	310.110
	15	Department mails tax statements to small private railroad car companies to allow time for discount payments	308.640
	15	County governing body appoints BOPTA pools	309.067
	15	Last day for assessor to file copy of ratio study with BOPTA	309.200
	15	Last day for assessor to certify and chairman of governing body (or county judge) to notify Oregon Department of Fish and Wildlife of amount of in lieu tax due	496.340
	25	Tax collector's last day to mail tax statements	311.250
	26	Following date tax statements are mailed clerk accepts petitions to Board of Property Tax Appeals	309.100
	31	Quarterly estimated tax for 2009 FPHT due	321.045
November	1	Last day for submittal of Appraisal/Valuation Plan	OAR 150-309.200
	10	Department distributes FPHT receipts	321.152
	15	Due date for first property tax installment	311.505
	15	Due date for oil and gas production tax for preceding quarter	324.110
	15	Department provides final list of primary and secondary industrial accounts to the assessor that should be DOR responsibility OAR 150-306.126(1)	
	15	Last day for certain farm labor and childcare facilities to make in lieu tax payment to county treasurer	307.490
	16	Last day that a centrally assessed company may appeal to the Tax Court a decision of the director	305.280
	16	Unpaid oil and gas production tax becomes delinquent	324.110
	16	Interest starts on unpaid first property tax installment	311.505
	16	Tax collector sends notice of delinquent personal property taxes	311.547
	30	Last day to mail notice of increase of current year values	311.208
December		Department/Assessor mails blank property tax returns this month	308.290
	1	Last day for owners of low income rental housing to file for exemption	307.523
	15	Last day for Department to send notice to taxpayers who have claimed deferral of property taxes summarizing current year taxes and giving information about paying deferred taxes	311.678
	15	Last day to file application for designation as forest land	321.358, 321.815
	15	Last day owner may requalify for land disqualified for the reason the land was no longer in farm use	308A.089
	15	Last day to appeal to Department under hardship statute	307.475
	15	Tax collector serves warrants to enforce payments of delinquent personal property taxes remaining unpaid November 15	311.610

¹ (This date should be a range from **September 30 to October 2** since the law actually says five business days after September 25.)

15	Last day to pay additional taxes without interest on additional current year value of property	311.208
15	Due date for oil and gas production tax with extension	324.110
16	Additional taxes and interest on additional current year value become delinquent	311.208
31	Last day to file for exemption with a late filing penalty	307.112(4)(a)(B), 307.162(2)(a)(A), 307.166(3)(a)(B)
31	Persons having a lease or other possessory interest in exempt port property file request for assessor to compute the payment of in lieu of tax.....	307.120
31	Owner's last day to apply for open space land assessment preceding first tax year	308A.306
31	Owner's last day to file for riparian land exemption	308A.356
31	Last day to file petition with BOPTA	305.820, 309.100
31	Assessor completes collection of sales data for sales ratio study	309.200
31	Last day to apply to assessor for correction of maximum assessed value based on error in square footage.....	311.234
31	Last day to apply for reduction in MAV due to the demolition or removal of a building.....	308.146(8)
31	Last day for owner of historic property to make application with state Historic Preservation Officer for the classification and special assessment for the 2009-10 tax year	358.487(1)
31	Last day for assessors and registered appraisers to file proof of completion of continuing education	308.057