

Filing Applications for Property Tax Exemptions

Use this link for information about the [Senior Deferral, Veterans, and Surviving Spouse of Certain Public Safety Officers Exemption Programs](#), or you may e-mail our office at [assessor \[at\] co.clatsop.or.us](mailto:assessor@co.clatsop.or.us) or call our office at (503) 325-8522 for more information.

The following list describes other types of [property tax exemption programs](#) that require an application to be filed.

A property tax exemption application may be filed for real/and or personal property for lease or lease-purchase property owned by a taxable owner and leased to an exempt public body, institution, or organization as provided by Oregon Revised Statute (ORS) 307.112 and Oregon Administrative Rule (OAR) 150-307.112 under the following:

- 307.090 Public body (other than State of Oregon and the US government)
- 307.130 Literary, benevolent, charitable, scientific institutions, volunteer fire departments*
- 307.136 Fraternal organizations*
- 307.140 Religious organizations*
- 307.145 Child care facilities, schools, student housing*
- 307.147 Senior services centers*
- 307.580 Industry apprenticeship or training trust*
- 456.225 Housing authority

A property tax exemption application may be filed for real and personal property owned by a specific institution or organization as provided by Oregon Revised Statute (ORS) 307.162 and Oregon Administrative Rule (OAR) 150-307.162 under the following:

- 307.115 Nonprofit corporation public parks*
- 307.118 Wastewater and sewage treatment facilities
- 307.090 Public body (other than State of Oregon and the US government)
- 307.130 Literary, benevolent, charitable, scientific institutions, volunteer fire departments*
- 307.136 Fraternal organizations*
- 307.140 Religious organizations*
- 307.145 Child care facilities, schools, student housing*
- 307.146 Senior services centers*
- 307.150 Burial grounds, cemeteries, crematory associations*
- 307.160 Public Libraries*
- 307.580 Industry apprenticeship or training trust*
- 307.818 Public beach access

*A current copy of the organization's articles of incorporation, 501 (c)(3) letter and by-laws should be included if not previously filed.

Filing Deadline

The application for property tax exemption must be filed on or before April 1. If the form is filed after April 1, the late filing fee must accompany the form. The late filing fee is one-tenth (1/10) of one percent (1%) of the real market value or \$200, whichever is greater.