

# Property Tax Relief Due to Damaged Property

Oregon law provides tax relief for property that is damaged or destroyed because of fire or an Act of God. This relief is given to a qualifying person through proration of the taxes for the tax year in which the damage or destruction occurred.

The owner of property damaged or destroyed may apply to the Clatsop County Tax Collector for this proration. Applications are available in Clatsop County Assessement & Taxation, 820 Exchange St., Astoria OR. Applications must be made by June 30 of the fiscal year in which the damage occurs.

After an application is received, the Department of Assessment & Taxation will determine a percentage of value loss. The percentage of value loss will then be applied to the taxes that were due and prorated for when the damage or destruction occurred during the tax year. Refunds or cancellations will be made as soon as the appraisal staff verifies the damage or destruction and then calculates the amount of value loss.

## Supporting Documents

Application for Proration of Property Taxes Due to Damage/Act of God 56.65 KB