

# Application for Reduction of Maximum Assessed Value of Demolished or Removed Buildings

As provided by ORS 308.146(8)

**Instructions:**

- File this application with the assessor of the county in which your demolished or removed building was located.
- Your application must be filed after the demolition or removal and on or before December 31 following the assessment date that reflects the demolition or removal.

Filed with the \_\_\_\_\_ County assessor for the assessment year starting January 1, \_\_\_\_\_.

Applicant's name		Phone (       )	
Mailing address	City	State	ZIP code

### Description and location of property

Assessor's account number (as shown on your county property tax statement)	Township	Range	Section	Tax lot number
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Address of property (if different from above)

Description of building(s) demolished or removed

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The property described above was completely demolished or removed as of \_\_\_\_\_ (Date)

### 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

For assessor's use only	
Date received:	Clerk:
Remarks:	

# Filing Instructions for Reduction of Maximum Assessed Value of Demolished or Removed Buildings

(Excluding Fire or Act of God)

## Demolished or removed before January 1:

- An application for demolished or removed buildings is required [ORS 308.146(8)(c)].

### ORS 308.146(8)

#### Demolished or Removed Buildings

(8)(a) Notwithstanding subsection (1) of this section, when a building is demolished or removed from property, for the year in which the demolition or removal of the building is reflected by a reduction in real market value, the maximum assessed value of the property may be reduced to reflect the demolition or removal of the building.

(b) This subsection does not apply:

(A) To any property that is assessed under ORS 308.505 to 308.665.

(B) If the demolished or removed property is property that, when added to the assessment and tax roll, constituted minor construction for which no adjustment to maximum assessed value was made.

(c) To receive the reduction in maximum assessed value of the property under this subsection, the property owner must file an application with the county assessor after the demolition or removal and on or before December 31 following the assessment date if the demolition or removal occurred:

(A) Before the January 1 assessment date; or

(B) During the period beginning January 1 and ending on the July 1 assessment date if the property owner has applied to have the real market and assessed value of the property determined under subsection (6) of this section.

(d) As used in this subsection:

(A) "Minor construction" has the meaning given that term in ORS 308.149.

(B) "Property owner" means an 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.

## Demolished or removed between January 1 and July 1 with immediate tax year reduction beginning July 1:

- An application for destroyed or damaged property is required [ORS 308.146(6)].
- An application for demolished or removed buildings is required [ORS 308.146(8)].

### ORS 308.146(6)

#### Destroyed or Damaged Property

(Application available at assessor's office or online at [www.oregon.gov/dor/property](http://www.oregon.gov/dor/property)).

(6)(a) If, during the period beginning on January 1 and ending on July 1 of an assessment year, any real or personal property is destroyed or damaged, 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 county assessor to have the real market and assessed value of the property determined as of July 1 of the current assessment year.

(b) The person described in paragraph (a) of this subsection must file an application for assessment under this section with the county assessor on or before the later of:

(A) August 1 of the current year; or

(B) The 60th day following the date on which the property was damaged or destroyed.

(c) Notwithstanding paragraph (b) of this subsection, an application may be filed under this subsection on or before December 31 of the current assessment year, if the application 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 application relates. The county assessor shall deposit a late filing fee collected under this paragraph in the county general fund.

(d) If the conditions described in this subsection are applicable to the property, then notwithstanding ORS 308.210, the property shall be assessed as of July 1, at 1:00 a.m. of the assessment year, in the manner otherwise provided by law.