

As the wildfires continue in Oregon, many homes and other property have been damaged or destroyed. If you own real or personal property that has been damaged or destroyed by the wildfires you may be eligible to have your property taxes prorated for the 2020-21 tax year. In order to apply for proration, you must submit an application to the tax collector of the county in which the affected property is located. The application must be filed within 60 days after the property was damaged or destroyed or by the end of the tax year (June 30, 2021), whichever is later. You can access the application form here: https://www.oregon.gov/dor/forms/FormsPubs/app-for-proration_310-083.pdf

In order for property to qualify for proration of tax, the fire damage or destruction must have caused the real market value of the property to drop below the taxable assessed value of the property.

If the property is partially damaged, the taxes on the account are prorated for the month the damage occurred and for each month the property remains damaged during the tax year. However, if the damage is repaired before the end of the year, no refund or credit is allowed for the months after the repair is completed. No refund or credit is made until the damage is repaired, or until the end of the tax year (June 30, 2021), whichever comes first. Because of the timing of the wildfires, we understand that damages are not likely to be repaired by the time you will receive your tax statement in November. You may choose to not pay the taxes owed until the proration can be calculated, but it is important to know that **the 3% discount cannot be extended and delinquent interest will begin accruing if taxes are not paid timely.**

If the property is destroyed, the taxes on the account are prorated for each month following the month in which the destruction occurred. The refund or credit is **through the end of the tax year** even if the destroyed property is replaced during that period. The refund or credit can be made as soon as the assessor's office verifies the destruction and the amount of loss.

For more information, please visit:

<https://www.oregon.gov/DOR/forms/FormsPubs/303-619.pdf>