



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Guidelines - General	Oregon (OR) Summary Calendar
General Information	General Information
Lien Date:	January 1
Assessment Notice Date:	Notice of value sent with tax bill in late October.
Valuation Methodology:	Real Market Value
State websites:	www.oregon.gov/dor
How often is the reassessment:	Every Year
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	Not a ratio state - Increases by 3% each year from 1997 value (exceptions if new improvements)
Real Estate Rendition Due:	N/A
Omitted Real Property:	N/A
Construction Work in Progress Taxable:	A new commercial building or structure, or an addition to an existing commercial building or structure is generally not taxable until construction is complete; however, noncommercial property may be assessed before construction is complete.
Assessment Phase-In Provisions:	None
Pollution Control Taxable:	Partial exemption allowed.
air	
water	
Personal Property Information	Personal Property Information
Taxable:	Only personal property used in a trade or business is taxable.
Assessment Ratios:	100%
Personal Property Rendition Due:	March 15
Extension allowed (length and how file):	No longer available.
File Rendition With:	County
Inventory Taxable:	Exempt
raw materials	Exempt.
work in progress	Exempt.
finished goods	Exempt.
Freeport Exemption:	Exemption for property moving in interstate or foreign commerce, whether entering or leaving the state, while it remains in transit.
Freeport Exemption Application Deadline:	N/A
Licensed Motor Vehicles Taxable:	No
Licensed Motor Vehicles Reported on Rendition:	No
Unlicensed Motor Vehicles Taxable:	Yes, fixed load and mobile equipment are taxable.



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Unlicensed Motor Vehicles Reported on Rendition:	Yes, fixed load and mobile equipment
Leased Equipment Taxable:	
Software Taxable:	No
Abatements/Exemptions:	Main exemptions include, but are not limited to: Inventory, motor vehicles, student housing, water associations, farm animals, farm machinery & equipment, items held for personal use
Intangible Property Taxable:	No
Omitted Personal Property:	Assessor shall give the notice to the owner or the person in possession on the assessment date of the year or years as to which the property was omitted. The notice shall be in writing, mailed to the person's last-known address. It shall describe the property in general terms, and require the person to appear at a specified time, not less than 20 days after mailing the notice, and to show cause, if any, why the property should not be added to the assessment and tax roll and assessed to such person. Omitted property shall be deemed assessed and any tax on it shall be deemed imposed in the year or years as to which the property was omitted.
Construction Work in Progress Taxable:	Taxable if noncommercial property, exempt if commercial property.
Pollution Control Taxable:	Partial exemption allowed.
air	
water	
Relevant citations for landmark property tax decisions:	
Tax Bill Payment Information	Tax Bill Payment Information
Payment Dates:	Payment is due on November 15, or in equal installments due on November 15, February 15 and May 15.
Discounts	3% - If Paid in Full by November 15; 2% - If 2/3 Paid by November 15
Payment Options	
Appeal Information	Appeal Information
Dates Notice of Values typically mailed:	Third week of October (also sent with tax bill)
Appeal Deadlines (received or postmarked):	A value reduction petition must be filed after tax statements are mailed (approximately October 25) and before December 31.