

Chapter 307

Property Subject to Taxation

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307.010 Definition of real property.

(1) "Land," "real estate" and "real property" include the land itself, above or under water; all buildings, structures, improvements, machinery, equipment or fixtures erected upon, under, above or affixed to the same; all mines, minerals, quarries and trees in, under or upon the land; all water rights and water powers and all other rights and privileges in any wise appertaining to the land; and any estate, right, title or interest whatever in the land or real property, less than the fee simple

(2) Where the grantor of land has, in the instrument of conveyance, reserved or conveyed

(a) Any of the timber standing upon the land, with the right to enter upon the ground and remove the timber, the ownership of the standing timber so reserved or conveyed is an interest in real property

(b) The right to enter upon and use any of the surface ground necessary for the purpose of exploring, prospecting for, developing or otherwise extracting any gold, silver, iron, copper, lead, coal, petroleum, gases, oils or any other metals, minerals or mineral deposits in or upon the land, such right is an interest in real property

307.020 Definition of personal property.

(1) "Intangible personal property" or "intangibles" means and includes money at interest, bonds, notes, claims, demands and all other evidences of indebtedness, secured or unsecured, including notes, bonds or certificates secured by mortgages, and all shares of stock in corporations, joint stock companies or associations

(2) Unless otherwise specifically provided, "personal property" or "personal estate," as used in the laws of this state relating to assessment and taxation of property as such, means "tangible personal property" as defined in subsection (3) of this section.

(3) "Tangible personal property" means and includes all chattels and movables, such as boats and vessels, merchandise and stock in trade, furniture and personal effects, goods, livestock, vehicles, farming implements, movable machinery, tools and equipment and all machinery and equipment used in the manufacture of raw or partially manufactured products

307.030 Property subject to assessment generally. All real property within this state and all tangible personal property situated

within this state, except as otherwise provided by law, shall be subject to assessment and taxation in equal and ratable proportion.

307.040 Property of the United States.

Except as provided in ORS 307.050, 307.060, 307.070 and 307.080, all property of the United States, its agencies or instrumentalities, is exempt from taxation to the extent that taxation thereof is forbidden by law. [Amended by 1953 c 698 §7]

307.050 Property of the United States held by a person under contract of sale.

Real and personal property of the United States or any department or agency thereof held by any person under a contract of sale or other agreement whereby on certain payments being made the legal title is or may be acquired by such person, shall be assessed and taxed as for the full true value thereof without deduction on account of any part of the purchase price or other sum due on such property remaining unpaid. The lien for such tax shall neither attach to, impair, nor be enforced against any interest of the United States in such real or personal property. This section shall not apply to real or personal property held and in immediate use and occupation by this state or any county, municipal corporation or political subdivision therein. [Amended by 1953 c 698 §7]

307.060 Property of the United States held by a person under lease or other interest less than fee.

Real and personal property of the United States or any department or agency thereof held by any person under a lease or other interest or estate less than a fee simple, other than under a contract of sale, shall be assessed and taxed as for the full true cash value thereof subject only to deduction for restricted use. The lien for the tax shall attach to and be enforced against only the leasehold, interest or estate in such real or personal property. This section shall not apply to real or personal property held and in immediate use and occupation by this state or any county, municipal corporation or political subdivision therein. [Amended by 1953 c.698 §7]

307.070 Settled or claimed government land; improvements thereon.

The assessor must assess all improvements on lands, the fee of which is still vested in the United States, as personal property until the settler thereon or claimant thereof has made final proof. After final proof has been made, and a certificate issued therefor, the land itself

must be assessed, notwithstanding the patent has not been issued.

307.080 Mining claims. Except for the improvements, machinery and buildings thereon, mining claims are exempt from taxation prior to obtaining a patent therefor from the United States.

307.090 Property of the state, counties and other municipal corporations. Except as provided by law, all property of the state and all public or corporate property used or intended for corporate purposes of the several counties, cities, towns, school districts, irrigation districts, drainage districts, ports, water districts and all other public or municipal corporations in this state, is exempt from taxation. [Amended by 1953 c.698 §7]

307.100 Public lands held by taxable owner under contract of purchase. Lands held under a contract for the purchase thereof, belonging to the state or any institution or department thereof, or to any county, municipal corporation or political subdivision of the state, together with the improvements thereon, shall be considered, for all purposes of taxation, as the real property of the person so holding the same. No deed to such lands shall be executed until all taxes and municipal charges are fully paid thereon. Any agreement whereby the lessee, vendee or tenant of any such lands may have any payment made or to be made by him applied on an agreed consideration for the purchase of such lands is a contract for the purchase thereof, within the meaning of this section.

307.110 Public property held under lease, rented or held as an oyster claim by taxable owner. Except as provided in ORS 307.120, all real and personal property of this state or any institution or department thereof or of any county or city, town or other municipal corporation or political subdivision of this state, held under a lease or rented or held as an oyster claim by any person whose real property, if any, is taxable, except employes of the state, municipality or political subdivision as an incident to such employment, shall be subject to assessment and taxation for the true cash value thereof uniformly with real property of nonexempt ownerships. Nothing contained in this section shall be construed as subjecting to assessment and taxation property leased to or rented by students attending a school or college operated under the direction of the State Board of Higher Education.

The provisions of law for liens and the payment and collection of taxes levied against real property of nonexempt ownerships shall apply to all real property subject to the provisions of this section. [Amended by 1953 c 698 §7]

307.120 Real property owned by municipalities, dock commissions or ports. Real property owned by any municipality or any dock commission or port organized under the laws of this state is exempt from taxation to the extent to which such property is:

(1) Leased, rented or preferentially assigned for the purpose of the berthing of ships, barges or other watercraft, or the discharging, loading or handling of cargo therefrom or for storage of such cargo directly incidental to transshipment;

(2) Held under lease or rental agreement executed for any purpose prior to July 5, 1947, except that this exemption shall continue only during the term of the lease or rental agreement in effect on that date; or

(3) Used as an airport owned by and serving a municipality or port of less than 75,000 inhabitants.

307.130 Property of literary, benevolent, charitable and scientific institutions. Upon compliance with ORS 307.170, the personal property of all literary, benevolent, charitable and scientific institutions incorporated within this state, and such real estate belonging to such institutions as is actually occupied for the purposes for which they were incorporated or for the sole convenience of its members shall be exempt from taxation. The liability of any such institution for payment of principal or interest on any obligation of the institution, whether direct or assumed, shall not deprive it of the exemption otherwise allowable

307.140 Houses of public worship; property of religious organizations. Upon compliance with ORS 307.170, all houses of public worship and other additional buildings used solely for entertainment and recreational purposes by religious organizations, and the lots on which they are situated, owned by religious organizations, and the pews, slips and furniture therein shall be exempt from taxation. However, any part of any house of public worship which is kept or used as a store or shop or for any purpose other than for public worship or schools shall be taxed upon the cash valuation thereof of the same as other taxable property

307.150 Burial grounds; property of crematory associations. Upon compliance with ORS 307.170, all burial grounds, tombs and rights of burial, and all lands and the buildings thereon, not exceeding 30 acres, owned and actually occupied by any crematory association incorporated under the laws of this state, used for the sole purpose of a crematory and burial place to incinerate remains, shall be exempt from taxation.

307.160 Property of public libraries. Upon compliance with ORS 307.170, all public libraries and the personal property belonging thereto and connected therewith, and the real property belonging thereto and upon which the library is situated shall be exempt from taxation.

307.170 Necessity of filing statement to secure exemption. Before any exemption from taxation under ORS 307.130, 307.140, 307.150 or 307.160 is allowed for any year, the institution or organization claiming the exemption shall file with the county assessor, on or before February 1 in such year, a statement verified by the oath or affirmation of the president or other proper officer of the institution or organization, listing all real property claimed to be exempt and showing the purpose for which such property is used. If the ownership and use of all property included in the statement filed with the county assessor for a prior year remained unchanged, a new statement shall not be required.

307.180 Property of Indians. The real property of all Indians residing upon Indian reservations who have not severed their tribal relations or taken lands in severalty, except lands held by them by purchase or inheritance, and situated on an Indian reservation, is exempt from taxation. However, the lands owned or held by Indians in severalty upon any Indian reservation and the personal property of such Indians upon reservations shall be exempt from taxation only when so provided by any law of the United States. [Amended by 1953 c.698 §7]

307.190 Household furnishings; wearing apparel and personal effects. All household furniture, goods and furnishings actually in use by the owner in his dwelling or abode or temporarily in storage or pending delivery by a vendor to him for his personal use, and not for sale or in commercial use, and all wearing apparel and other personal effects held by any person for his exclusive

use and benefit and not for sale or commercial use, are exempt from taxation. [Amended by 1953 c.698 §7]

307.200 Public ways. All lands within the boundary of any county road, and all dedicated streets and alleys in any incorporated or unincorporated city or town, or town plat, within this state, are exempt from assessment and taxation while used for such purposes.

307.210 Property of nonprofit mutual or cooperative water associations. (1) All property consisting of improvements, fixtures, equipment or supplies, owned by any association of persons, wholly mutual or cooperative in character, whether incorporated or unincorporated, used exclusively in storing, conveying and distributing water to the members of such association for domestic use or irrigation, where such association has no other business or purpose and its operations are conducted without profit in money, is exempt from taxation. This exemption shall not apply to any parcel of land owned by any such association, which land shall be assessed and apportioned by the State Tax Commission in accordance with existing law.

(2) Before such exemption from taxation shall be allowed for any year to any such association organized primarily to supply water for domestic use, the association shall file with the State Tax Commission on or before June 1 of such year, a statement verified by the oath or affirmation of the president or other proper officer of such association, listing all real and personal property claimed to be exempt and showing the purpose for which such property is used; provided, however, that such statements shall not be required in any case where ownership and use of all property included in the statement filed with the State Tax Commission for a prior year remains unchanged. The State Tax Commission shall certify to the assessor of the county in which the property is located all such property which it deems entitled to exemption, and said assessor shall list and evaluate all such property and summarize the same in connection with the annual published summary of assessed valuations of nontaxable properties of the county. [Amended by 1953 c.709 §2]

307.220 Property of nonprofit mutual or cooperative telephone associations. After the State Tax Commission has taken the

action required by ORS 307.240, all property consisting of improvements, fixtures, equipment and supplies, owned by any association of persons, wholly mutual or cooperative in character, whether incorporated or unincorporated, used exclusively in the construction, maintenance and operation of a telephonic communication system for the benefit of the members of such association, where such association has no other business or purpose and the operation of such system is conducted without intent to produce profit in money and without the ownership, operation or lease of telephonic switchboard exchange facilities, or direct or indirect ownership of stock in any telephonic switchboard association, partnership or corporation, shall be exempt from taxation. This exemption shall not apply to any parcel of land or building owned by any such association, which land or building shall be assessed and apportioned by the State Tax Commission in accordance with existing law. This exemption shall not apply to any system having a full cash value in excess of \$2,500.

307.230 Telephonic properties of persons not engaged in public telephone service. After the State Tax Commission has taken the action required by ORS 307.240, all property consisting of improvements, fixtures, equipment and supplies, owned by any person not engaged in public service operation, used exclusively in the construction, maintenance and operation of a telephone communication system serving exclusively property owned or operated by such person, shall be exempt from taxation. This exemption shall not apply to any such system having a full cash value in excess of \$1,500.

307.240 Prerequisite for allowance of exemption under ORS 307.220 or 307.230. Exemptions under ORS 307.220 or 307.230 shall be granted only upon formal action by the State Tax Commission. The commission shall have authority to prepare forms of petitions for exemption and supply the same to applicants therefor, and shall prescribe such rules, not inconsistent with ORS 307.220 and 307.230, as may appear necessary to the orderly filing and consideration of such petitions.

307.250 Property of war veterans and their widows. Upon compliance with ORS 307.260, there shall be exempt from taxation not to exceed \$1,500 of the assessed

value of the homestead or personal property of the following residents of this state

(1) Any honorably discharged union veteran of the Mexican War, the Civil War, the Indian Wars, the Spanish-American War, the Philippine Insurrection or the Boxer Rebellion

(2) Any war veteran who, as officially certified by the United States Veterans' Administration or any branch of the Armed Forces of the United States, is rated as having disabilities of 40 percent or more

(3) Any war veteran having served with the United States Armed Forces who, as certified by the county health officer and one other duly licensed physician of his county of residence, is rated as having disabilities of 40 percent or more. However no such veteran shall be entitled to the exemption if he has received more than \$2,500 total gross income during the last calendar year including pensions, disability compensation or retirement pay, or any combination of such payments from the United States Government on account of such service

(4) The widow remaining unmarried of a war veteran, but her exemption shall apply only to the period preceding the date of her first remarriage. [Amended by 1953 c.63 §3]

307.260 Necessity of filing claim to secure exemption under ORS 307.250; contents of claim. (1) Each veteran or widow qualifying for the exemption under ORS 307.250 shall file with the county assessor, on forms supplied by the assessor, a claim therefor in writing on or before April 1 of each year in which the exemption is claimed, except that when the property designated is acquired after March 20 the claim for that year shall be filed within 10 days after the date of acquisition. If the claim for any year is not filed within the time specified, the exemption shall not be allowed on the assessment roll of that year.

(2) The claim shall set out the basis of the claim and designate the property to which the exemption may apply. Claims for exemptions under subsection (2) of ORS 307.250 shall have annexed thereto the certificate last issued by United States Veterans' Administration or the branch of the Armed Forces of the United States, as the case may be, but dated within three years prior to the date of the claim for exemption, certifying the rate of disability of the claimant. Claims for exemption under subsection (3)

of ORS 307.250 shall have annexed thereto, in addition to the certificate prescribed in that subsection, a statement by the claimant under oath or affirmation setting forth the total gross income received by him from all sources during the last calendar year. There shall be annexed to each claim the affidavit or affirmation of the claimant that the statements contained therein are true.

307.270 Property to which exemption of ORS 307.250 applies. The exemption under ORS 307.250 may apply to property any such veteran or widow may own, or have in possession under a recorded contract for the purchase thereof, before July 1 of the year in which the exemption is claimed. The exemption shall first apply to the homestead of the veteran or widow and then to his or her personal property. Real property of the wife of any such veteran where they are living together and occupying the same as their homestead shall be deemed the homestead of the veteran. When any such veteran or widow applies for exemption on properties in two or more counties, the total amount of the exemption allowed in all such counties shall not exceed \$1,500.

307.280 Effect of allowance of exemption under ORS 307.250 on prior tax levied. Allowance of the exemption, under ORS 307.250, in any year shall not have the effect of canceling or permitting the cancelation of any tax levied in any prior year.

307.290 Conditions which terminate the exemption of ORS 307.250. In the event any

of the following conditions occur before the assessment roll of any year becomes a tax roll, the exemption otherwise allowable under ORS 307.250 shall terminate and not be allowed on such roll.

(1) If the veteran or widow sells or contracts to sell the property designated for the exemption, and such veteran or widow owns no other property to which the exemption may apply.

(2) If the veteran dies without leaving a widow or a minor child.

(3) If the widow of a veteran dies without leaving a minor child.

(4) If the widow of a veteran remarries.

307.300 Homesteads of unmarried widows of veterans of Civil War or Spanish War. The widow remaining unmarried of any honorably discharged veteran of the Civil War or the Spanish War, who is pensioned and actually resides in her homestead, is entitled to an exemption of \$500 of the taxable value of such homestead, in addition to the exemption from taxes on real property otherwise provided by law for such widow.

307.310 Publishing summary of certain exempt real property. The assessor shall list and evaluate all real properties exempt from taxation under ORS 307.040, 307.090, 307.120, 307.130, 307.140, 307.150 and 307.160 and summarize the valuations of such properties in connection with the published summary of each year of assessed valuations of taxable properties of the county.

