**Exemption and Use Assessment Application Fees**

Effective July 1, 2015

Reductions in the department’s funding over the years have deteriorated our ability to review accounts with long-standing exemptions and use assessments for continued compliance.   In a continued effort to ensure that each taxpayer is responsible for their appropriate share of the tax burden, Lane County will begin charging $100 per exemption application by new entities and for new locations as well as all special assessment applications effective July 1, 2015.

**Veterans exemptions are excluded from this charge.**

A $100 filing fee must be submitted with the following applications:

**Exemptions**

**Application for Real and Personal Property Tax Exemption** – For lease, sublease, or lease-purchased property owned by a taxable owner and leased to a public body, institution, or organization, other than the state of Oregon or the U.S. Government (ORS 307.112)

**Application for Real and Personal Property Tax Exemption** – For property owned by an exempt body and leased to another exempt body (ORS 307.166)

**Application for Real and Personal Property Tax Exemption** – For property owned by specific institutions and organizations (ORS 307.162)

**Application for Property Tax Exemption Riparian Lands** (ORS 308A.356)

**Application for Property Tax Exemption on Student Housing** - As provided by ORS 307.471

**Application for Water Association Exemption** (ORS 307.210)

**Nonprofit Housing and Care to Elderly Application for Funded Property Tax** **Exemption** (ORS 307.241 to 307.245)

**Oregon Food Processor Exemption** (ORS 307.453, 455, 457 & 459)

**Special Assessments**

**Multi-Unit Rental Housing (Low Income Housing) Special Assessment Application and Election** (ORS 308.701 to 308.724)

**Application for Special Assessment of Open Space Land** -As provided by ORS 308A.300 to 308A.330

**Application for Farm Special Assessment – For Special Assessment of Non-EFU** Farmland - As Defined Under ORS 308A.050 – 308A.128

**Application for Designation of Land as Forestland** – And for special assessment as provided by ORS 321.257 to 321.367 in western Oregon.

**Application for Small Tract Forestland** – For owners of at least 10 acres and less than 5,000 acres of Oregon forestland qualified under forestland special assessment (ORS 321.700-754)

**Application for Wildlife Habitat Conservation and Management Special** Assessment – As provided by Chapter 539, Oregon Laws 2003