

APPLICATION FOR WATER ASSOCIATION EXEMPTION

ORS 307.210

- File with the county assessor on or before April 1 preceding the tax year. The tax year begins July 1.
- To continue the exemption, you must file an annual statement (form 150-310-014) each year.

ASSESSOR'S USE ONLY	
Date Received	<input type="checkbox"/> Approved
By	<input type="checkbox"/> Denied

Property Subject To This Request (attach a separate sheet if needed to describe property)

Complete Name of Water Association (PRINT)	
Assessor's Account Number (as shown on the property tax statement)	
Physical Address of Property	Is this a change of address? <input type="checkbox"/> Yes <input type="checkbox"/> No

Representative Who Can Furnish Necessary Information

Name (PRINT)		Telephone Number ()	
Mailing Address	City	State	ZIP Code

	Yes	No
1. Is the association incorporated?	<input type="checkbox"/>	<input type="checkbox"/>
2. Does the association operate on a nonprofit basis?	<input type="checkbox"/>	<input type="checkbox"/>
3. Does everyone who receives water service share in the cost of construction, maintenance, and operation of the system, and in the division of any surplus or reserve funds that accumulate when the surplus or reserve is not needed for construction or maintenance of the system?	<input type="checkbox"/>	<input type="checkbox"/>
4. Does the association have any income or investment not related to obtaining, storing, conveying, or distributing water? If yes, attach an explanation	<input type="checkbox"/>	<input type="checkbox"/>
5. Is everyone who receives water service a member of the organization?	<input type="checkbox"/>	<input type="checkbox"/>
6a. Is voting restricted to one vote per member, or	<input type="checkbox"/>	<input type="checkbox"/>
6b. In proportion to each member's patronage, as provided by the bylaws?	<input type="checkbox"/>	<input type="checkbox"/>
7. Is providing domestic or irrigation water services to members the primary purpose of the association?	<input type="checkbox"/>	<input type="checkbox"/>
8. How many members does the association have?	_____	
9. How many members are commercial users of the water?	_____	
10. How much water was used by members of the association during the last calendar year? Indicate gallons or cubic feet	_____	
11. How much of the water (as indicated in #9 above) was used by commercial users in commercial establishments? Indicate gallons or cubic feet	_____	
12. What assessments, dues, or annual charges (other than water service charges) were made against members within the last three years?	20 _____	\$ _____
	20 _____	\$ _____
	20 _____	\$ _____

GENERAL DESCRIPTION OF WATER SERVICE PROPERTY OWNED BY ASSOCIATION			
Type of Property	Unit or Size	Quantity or Length	Remarks
Dams and Diversion Works			
Wells and Springs			
Reservoirs / Tanks / Towers			
Canals / Ditches / Flumes			
Gates and Values			
Meters / Meter Boxes			
Purifying / Treatment Facilities			
Hydrants			
Mains / Lines			
Pumps			
Pump Houses			
Services			
Heavy Equipment			
Tools (hand and power)			
Buildings (describe)			
Office Furniture and Equipment			
Materials and Supplies			
Other (describe)			
Attachments			
<p>The following must be attached as part of this application:</p> <ul style="list-style-type: none"> • Articles of incorporation and bylaws of the association. • A statement regarding nonmember users. • A statement or information regarding other income or investment funds that are nonwater service related. 			
Verification by Association Officer			
<p>I declare under the penalties for false swearing, ORS 305.990(4), that I have examined this document and any accompanying attachments and statements, and to the best of my knowledge it is true, correct, and complete. I hereby certify that the property described above is being used in accordance with the request.</p>			
<p>X _____ Signature of Officer</p>		<p>_____ Title</p>	<p>_____ Date</p>

OREGON REVISED STATUTE

307.210 Property of nonprofit mutual or cooperative water associations; disqualification; application.

(1) After the county assessor has approved an application for exemption filed under this section, all property consisting of land, improvements, fixtures, equipment or supplies, including dams and dikes, owned by any association of persons, wholly mutual or cooperative in character, whether incorporated or unincorporated, used primarily 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.

(2) The property described in subsection (1) of this section shall not be exempt if either of the following conditions existed in the 12-month period prior to the January 1 assessment date:

(a) More than 15 percent of the members of the association were a commercial establishment or establishments which used any of the water for commercial purposes.

(b) More than 25 percent of the total annual volume of water furnished by the association was used by a commercial establishment or establishments for commercial purposes.

(3) For the purpose of this section service to the government of this state, the government of the United States, or any subdivision, agency or instrumentality, corporate or otherwise, of either of them, shall not be construed as a commercial purpose.

(4) An association seeking to claim an exemption under this section shall file an application with the county assessor on or before April 1 preceding the tax year for which the exemption is being claimed.

(5) The application shall be on such form and shall contain such information as the Department of Revenue shall prescribe.

(6) The county assessor shall approve or disapprove an application filed under this section and shall notify the applicant of the assessor's determination. [Amended by 1953 c.709 §2; 1955 c.207 §1; 1957 c.274 §1; 1971 c.258 §1; 1971 c.759 §1; 1991 c.459 §49; 1997 c.113 §4; 1997 c.541 §109]