

Extension of Filing Deadline for Personal Property and Real Property Returns

If you are unable to complete your personal property or real property return by March 1 you may request an extension of the filing deadline.

Your request must be made in writing and received by appropriate county or state office on or before March 1.

- The Oregon Department of Revenue (DOR), if the subject property is assigned to the department for appraisal under ORS 308.290(4) www.oregon.gov/DOR/PTD/docs/301-015.pdf ;
- The DOR, if the taxpayer is required to file returns in more than one county and requests an extension for all property tax returns required to be filed within Oregon www.oregon.gov/DOR/PTD/docs/301-014.pdf ; or
- The county assessor, if the taxpayer's subject property is sited in only that county and appraised by that office.

Your request must include the following information:

- The business or company name on the property tax account(s),
- The company's complete mailing address and telephone number,
- The county property tax account number(s) when known,
- The situs address and county of each property listed, and
- Other information as required by the assessor or the department.

The request must be signed by the taxpayer(s), an officer of the taxpayer, or the authorized representative of the taxpayer;

The request must contain all of the facts explaining the need for an extension, including, but not limited to:

For a request due to good and sufficient cause, the taxpayer must describe the extraordinary circumstance that prevents the return from being filed timely.

For a request due to administrative need, the taxpayer must describe the administrative need and how the following conditions will be met.

- A complete listing of assets describing each item of real and personal property (including those fully depreciated, expensed, or held in storage), the date each was purchased, original cost, and location; or
- A listing of equipment which identifies the situs and county of the property for both real and personal property reported by a leasing company; or
- A summary by classification of assets, with the specific real and personal property additions and retirements for the current year. This method is only acceptable if the office has agreed to an addition/deletion listing from the taxpayer.

- Apply the personal property valuation factors provided by the office to the asset list(s) by property classification to develop the value of the personal property.

You will be notified by the appropriate granting authority of the approval or denial of your request. You will receive further instructions at that time regarding the filing of your form. If approved, the filing deadline will be extended to April 15, no extensions will be granted beyond that date. Failure to comply with any of the instructions will nullify the extension.