



## IMPORTANT FLOATING-HOME-SPECIFIC TAX DATES TO REMEMBER

*NOTE: We provide this handout as a helpful reminder, but please verify these dates for yourself as tax filing laws do change from time to time.*

December/ Early January	<b>Look out for your Confidential Personal Property Filing Form</b>
	<p>A Floating home is considered Personal Property and is subject to property taxes.</p> <p>Oregon Revised Statute (ORS) 308.290 requires every owner of floating property to file an annual return (the form is called the Confidential Personal Property Form) with the assessor of the county in which property is located.</p> <p>A Confidential Personal Property Form is used to list all taxable floating property which you own, posses, or control for floating property owners.</p> <p>Each year, the Multnomah County Division of Assessment Recording and Taxation and the and the Columbia County Assessor's Office will mail every floating home owner a Confidential Personal Property Filing Form. Multnomah County begins mailing out these forms in December and Columbia County begins mailing theirs in January.</p> <p>If you do not receive a return, it is your responsibility to request or download a form, and to ensure it is filed timely. If you do not receive this form by the second week in January, call the county tax office at the number below to request another form.</p> <p>Floating home owner <b>MUST</b> fill out and return this form each year, even if there have been no changes to your floating property nor changes in ownership.</p> <p>Multnomah County Division of Assessment Recording and Taxation (503) 988-3326</p> <p>Columbia County Assessor's Office (503) 397-2240</p> <p>FILING DEADLINE: March 15th. You cannot extend the deadline for filing this form.</p> <p>PENALTY FOR NOT FILING THE FORM BY MARCH 15: The penalty is based on a percentage and is 5%, 25%, or 50% of your annual tax bill, depending on how late the return is filed.</p>
February 15	<b>Property Tax Payment Deadline - 2nd payment for those who chose to pay their taxes in 3 installments</b>
March 15	<b>Your Confidential Personal Property Filing Form is due</b>
May 15	<b>Property Tax Payment Deadline - Final payment for those who chose either installment payment plan</b>
October 25	<b>Look out for your Property Tax Statement &amp; Bill</b>
	<p>Multnomah County and Columbia County mail Property Tax Statements to you around October 25th each year.</p> <p>You may choose one of three payment schedule options to pay your taxes:</p> <ol style="list-style-type: none"> <li><b>IN FULL:</b> Taxes may be paid in full by November 15th to receive a 3% discount.</li> <li><b>TWO-THIRDS:</b> Taxes may be paid with one (1) two-thirds installment on Nov 15 and the final one-third on May 15 to receive a 2% discount.</li> <li><b>ONE-THIRD:</b> Taxes may be paid in three (3) one-third installments (on Nov 15, Feb 15, and May 15) - no discount offered.</li> </ol> <p>Multnomah County Division of Assessment Recording and Taxation (503) 988-3326</p> <p>Columbia County Assessor's Office (503) 397-2240</p> <p>FILING DEADLINE: Received or postmarked by November 15th*</p> <p>If the due date falls on a weekend or a legal holiday, the due date will be extended to the next business day.</p> <p>INTEREST IS CHARGED ON ANY PAST DUE INSTALLMENTS FOR THE SCHEDULE CHOSEN: Interest is 1.333% monthly, 15% annually.</p>
November 15	<b>Property Tax Payment Deadline - regardless of which payment schedule you choose</b>

John Wesley McPherson, Jr., CFA

(503) 858-7643 / fuzz@PortlandFloatingHomes.com

Principal Broker at The Portland Team with Premiere Property Group, LLC