

# Proration of Tax for Fire or Act of God

## Fire of Act of God - Tax Proration

In Oregon, the tax year runs from July 1 through June 30 of the subsequent year. Taxes on property that has experienced a casualty loss due to either an act of God or a fire during the tax year may be eligible for reduction. The reduction is referred to as a “proration of tax”.

## What qualifies?

If any real or personal property is damaged or destroyed by an act of God or by fire, the property is eligible for a proration of the taxes. An act of God is generally considered an act of nature without human interference. For example, damage from a tornado or a lightning strike is an act of God. Damage isn't an act of God if it is caused by the property owner. Property that is damaged or destroyed by a fire qualifies for proration as long as the applicant hasn't been convicted of arson for the property for which relief is sought. You would be eligible for relief if, for example, your house burns down as the result of an accident or if you ask the fire department to burn it down for practice.

- **Fire or Act of God —Tax proration Publication**
- **Application for Proration of Property Taxes Due to Damage by Fire or Act of God**
- **Application for Reassessment of Destroyed or Damaged Property**