



Department of County Management

MULTNOMAH COUNTY OREGON

Division of Assessment, Recording & Taxation

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Floating Property FAQ

Do I need to file a Confidential Personal Property Return each year for floating property?

Yes. Floating Properties are considered personal property under ORS.308.290 and completion of a filing form is required annually. The filing form should be returned to the County Assessor's office in which the property is located. Forms are sent out each year to the owner of record near the end of December. Every attempt is made to ensure all property owners receive their returns. If you have misplaced or do not receive a return, contact the Assessor's Office for a replacement.

Is there a penalty for not filing the Personal Property return each year?

Yes. The return needs to be postmarked by the USPS by March 1 to avoid a penalty. If the return is postmarked after March 1 but on or before June 1, there is a 5% penalty of the levied tax. If the return is postmarked after June 1 but on or before August 1, the penalty is 25% of the levied tax. If the return is postmarked after August 1, the penalty is 50% of the levied tax.

Are Moorage owners required to file a return each year?

Yes. Moorage owners file a return to report all assets used to operate the moorage, such as walks, docks, ramps, pilings, etc. New improvements to the moorage should also be reported. Business personal property is reported separately. Late filing penalties for moorage owners are the same as for other floating properties.

Who do I notify regarding a change of ownership for my floating property?

You are required to contact the County Assessor's office and the Oregon State Marine Board to report any change of ownership. The Marine Board's address and phone number are listed at the bottom of this page.

How do I add or remove a lien holder on my floating property?

Contact the Oregon State Marine Board to add or remove a lien holder. Once the Marine Board is notified, they will send a copy of the updated title to the County Assessors office.

If the Marine Board plate is lost or stolen who should I contact?

Contact the Oregon State Marine Board for information on a replacement plate.

Who should I contact if my floating property was damaged, destroyed or moved out of the County?

Contact the County Assessor's office and the Oregon State Marine Board.

Do floating properties need to have documents recorded such as deeds?

No. Unlike real property, floating properties are titled and do not require recorded documents to prove ownership. They are considered personal property and ownership documentation is handled through the Oregon State Marine Board.

For additional information, please contact Customer Service at 503-988-3326.

Contact information for the Oregon State Marine Board

435 Commercial St NE, #400

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