

Chapter 308

Assessment of Property for Taxation

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GENERAL PROVISIONS

308.005 "Assessor" includes deputy. As used in ORS 308.055, 308.130, 308.210, 308.215, 308.230 to 308.250, 308.270, 308.290, 308.295, 308.325 or 308.405, "assessor" includes his deputy.

308.010 to 308.050 [Reserved for expansion]

COUNTY ASSESSOR

308.055 Special assessor appointed where assessor fails to act. If the assessor fails to commence or continuously and vigorously prosecute the making of the assessment in the manner provided by law, the county court or board of county commissioners may summarily appoint a special assessor. The special assessor shall qualify in the same manner as the assessor. He shall have all the duties, rights, privileges and emoluments of the assessor in making the assessment for the current year. The acts of the special assessor shall have the same effect as if they had been done by the assessor.

308.060 Additional deputies and clerical assistance. In addition to the deputies and the clerical assistance provided and specified by law, each county assessor is entitled to the additional deputies and clerical assistance necessary properly to transact the business and perform the work of his office. Such deputies and clerical assistance shall be furnished by the county court at the expense of the county.

308.065 Administering of oaths by assessors and deputies. The county assessor and his deputies may administer any oath authorized by law to be taken or made relating to the assessment and taxation of property, to the same extent as any other officers are authorized to administer oaths.

308.070 to 308.100 [Reserved for expansion]

WHERE AND TO WHOM PROPERTY ASSESSED

308.105 Personal property. (1) Except as otherwise specifically provided, all personal property shall be assessed for taxation each year at its situs as of the day and hour of assessment prescribed by law.

(2) Personal property may be assessed in the name of the owner or of any person having possession or control thereof. Where

two or more persons jointly are in possession or have control of any personal property, in trust or otherwise, it may be assessed to any one or all of such persons. Personal property which is mortgaged or pledged is, for purposes of assessment and taxation, the property of the person who has the possession thereof.

308.110 Boats and other watercraft registered or enrolled in Oregon. Boats, vessels or other watercraft registered or enrolled within this state, except those assessed by the State Tax Commission, shall be assessed in the county of registry or enrolment.

308.115 Standing timber, improvements, minerals, coal, oil, gas or other severable interests owned separately from realty. (1) Whenever any standing timber, or any mineral, coal, oil, gas or other severable interest in or part of real property is owned separately and apart from the rights and interests owned in the surface ground of the real property, such standing timber, minerals, coal, oil, gas or other interests or parts shall be assessed and taxed as real or personal property in accordance with existing law in the name of the owner thereof, separately from the surface rights and interests in the real property and may be sold for taxes in the same manner and with the same effect as other interests in real property are sold for taxes.

(2) Similarly, whenever any building, structure, improvement, machinery, equipment or fixture is owned separately and apart from the land or real property whereon it stands or to which it is affixed, such building, structure, improvement, machinery, equipment or fixture shall be assessed and taxed in the name of the owner thereof.

308.120 Partnership property; liability of either partner for whole tax. Partners in mercantile or other business may be jointly taxed in their partnership name, or severally taxed for their individual shares for all personal property employed in such business. If they are jointly taxed, either or any of such partners shall be liable for the whole tax.

308.125 Undivided interest assessable; paying proportional tax on undivided interest. An undivided interest in lands or lots, or other real property, or in personal property, may be assessed and taxed as such. Any person desiring to pay the tax on an un-

divided interest in any real property may do so by paying the tax collector a sum equal to such proportion of the entire taxes charged on the entire tract as the interest paid on bears to the whole

308.130 Undivided estate of decedent; liability for whole tax; right of contribution.

The undivided estate of any deceased person may be assessed to the heirs or devisees of such person, without designating them by name, until they have given notice to the assessor of the division of the estate, and the names of the several heirs or devisees. Each heir and devisee shall be liable for the whole of the tax, and shall have a right to recover from the other heirs and devisees their respective portions of the tax when paid by him

308.135 Trustee or personal representative separately assessed; valuation of property held as representative. When any person is assessed as trustee, guardian, executor or administrator

(1) A designation of his representative character shall be added to his name.

(2) The assessment shall be entered in a separate line from his individual assessment

(3) He shall be assessed for the real and personal property held by him in such representative character at the full value thereof

308.140 to 308.200 [Reserved for expansion]

ASSESSMENT ROLL; METHOD OF ASSESSMENT

308.205 "True cash value" defined. True cash value of all property, real and personal, means the amount the property would sell for at a voluntary sale made in the ordinary course of business, under normal conditions, in accordance with rules and regulations promulgated by the State Tax Commission. No deduction of indebtedness from assessments or taxation shall be allowed. [Amended by 1953 c 701 §2]

308.210 Procuring blank assessment roll; assessing property; entries in roll. The assessor shall procure for the county a blank assessment roll and forthwith proceed each year to assess the value of all taxable property within the county, except property that by law is to be otherwise assessed. The assessor shall enter in the assessment roll a full and complete assessment of the taxable property, including a definite description of the real property

owned by each person therein named, on January 1 of such year, at 1.00 a.m.

308.215 Assessment roll; contents generally. The assessor shall set down in the assessment roll, in separate columns, and according to the best information he can obtain:

(1) The names of all taxable persons in his county.

(2) A description of each tract or parcel of land to be taxed, specifying under separate heads the township and range in which the land lies, according to the government survey, except where the same is described by metes and bounds; or, if divided into lots and blocks, then the number or numbers thereof; but the assessor shall describe lands in tracts not larger than a quarter-section when so requested by the owner or mortgagee thereof; and the owner thereof shall, upon the request of the assessor, furnish a description of the property from which its area can be computed accurately and the location and boundary lines made certain

(3) The number of acres and parts of an acre of each parcel assessed, as nearly as can be ascertained, unless it is divided into blocks and lots.

(4) The true cash value of each parcel of land assessed, excluding all buildings, structures, improvements and timber thereon.

(5) The true cash value of all timber assessed

(6) The true cash value of all buildings, structures and improvements assessed

(7) The taxable personal property of each person, as provided by law, and the true cash value thereof, and the exemptions allowed, if any

(8) The total valuation of all real property and, likewise, of all personal property assessed

308.220 Form of assessment and tax rolls. (1) The assessment roll and tax roll of each county shall be made out in tabular form, in separate columns with appropriate headings, for assessments of properties, extensions of tax levies, for payments, foreclosures, redemptions, issuance of deeds and other entries as contemplated by law. Assessments of real property and of personal property shall appear separately and the assessment roll and tax roll may be divided into separate parts for that purpose. The assessment roll and tax roll may be in bound volumes or in loose sheets numbered con-

secutively, and the assessment roll may be in volumes or sheets apart from those of the tax roll.

(2) With the approval of the State Tax Commission, the assessment roll and the tax roll of any county may be prepared as continuing rolls, covering two or more years, but all proceedings in the assessment and taxation of property for each year shall be separately exhibited therein

(3) In the assessment roll and tax roll of each county, in addition to the other columns, there shall be columns headed respectively, "cities," "school districts," and if there is a port or other municipal taxing agency in the county, additional columns for the name of the port or other municipal taxing agency. The county assessor in making his assessments shall enter opposite each item of property assessed, in its appropriate column, the name of the incorporated city or town, and the number of the school district, and the name of the port or other municipal taxing agency, if any, in which each item of property assessed is taxable

308.225 Changes in boundaries of taxing districts made after June 30 disregarded. In preparing the assessment roll in any year county assessors shall disregard changes made in the boundary lines of taxing districts when the changes are made subsequent to June 30 of such year

308.230 County assessor to ascertain persons and property assessable, make out assessment roll and appraise property. At the time prescribed by law the assessor in each county shall

(1) Ascertain by diligent inquiry the names of all persons in his county who by law are assessable by him, and also all the taxable personal property and all taxable real estate therein which by law is assessable by him

(2) Make out an assessment roll of all such property

(3) Appraise all such property according to the provisions of the statutes relating thereto.

308.232 Value at which property is to be assessed. All property, whether real or personal shall be assessed at its true cash value, or a percentage thereof, applied uniformly to all classes of property within each county. [1953 c 701 §2]

308.235 Valuation of land; assessment to "unknown owners"; mistake or omission of owner's name; error in description of property. (1) Taxable real property shall be assessed by a method which takes into consideration the improvements on the land and in the surrounding country and also the use, earning power and usefulness of such improvements, and any rights or privileges attached thereto or connected therewith, the quality of the soil, and the natural resources in, on or connected with the land, its conveniences to transportation lines, public roads and other local advantage of a similar or different kind. Where land is situated within an irrigation, drainage, reclamation or other improvement district, the value of the land shall not be deemed to be increased until the construction and improvement of the district have been completed to the point that water may be delivered to or removed from the land, as the case may be

(2) If the owner of any land is unknown, such land may be assessed to "unknown owner," or "unknown owners." No assessment shall be invalidated by a mistake in the name of the owner of the real property assessed, or by the omission of the name of the owner or the entry of a name other than that of the true owner, if the property is correctly described. Where the name of the true owner, or the owner of record, of any parcel of real property is given, the assessment shall not be held invalid on account of any error or irregularity in the description if the description would be sufficient in a deed of conveyance from the owner, or is such that, in a suit to enforce a contract to convey, employing such description, a court of equity would hold it to be good and sufficient [Amended by 1953 c 701 §2]

308.240 Description of land. (1) Real property may be described by giving the subdivision according to the United States survey when coincident with the boundaries thereof, or by lots and blocks, or by giving the boundaries thereof, or by reference to the book and page of any public record of the county where the description may be found, or by designation of tax lot number referring to a public record kept by the assessor of descriptions of real properties of the county, or in such other manner as to cause the description to be capable of being made certain. Initial letters, abbreviations, figures, fractions and exponents, to designate the township, range, section or part of a section, or the number of any lot or block

or part thereof, or any distance, course, bearing or direction, may be employed in any such description of real property.

(2) Any description of real property which conforms substantially to the requirements of this section shall be a sufficient description and designation in all proceedings of assessment for taxation, levy and collection of taxes, foreclosure and sale for delinquent taxes or assessments, and in any other proceeding related to or connected with the taxation of such property

308.245 Plats; present ownership book or list; taxpayers' index. The assessor of each county shall make a plat of the government surveys, and of all town plats within his county, and shall note therein, or in a present ownership book or list, the owner of each tract of land, and of each town lot. In counties where the assessor describes the land in the roll in the order of its location upon the grounds he shall keep a taxpayers' index for each year. In the taxpayers' index shall be entered the name and, wherever possible, the postoffice address of every taxpayer against whom any tax is charged in the county, in alphabetical order with reference to the first three letters of the surname of taxpayers who have surnames, and of the first names of any others. The taxpayers' index shall refer to the pages and lines of the roll where the assessment of such taxpayer is found. The plats, present ownership book or list and the taxpayers' index shall be public records subject to general inspection.

308.250 Assessment of personal property; cancelation of assessment in certain cases. (1) All personal property not exempt from taxation shall be assessed at its true cash value as of January 1, at 1 00 a m

(2) If the assessment covers grain, seed, hay, fruit, vegetables, nuts, hops, wool or fish, or poultry held primarily for sale for human consumption, or any processed product thereof, in the hands of a farmer, producer or processor while being transported to or held in storage in a public or private warehouse, the assessor shall cancel the assessment in whole or proportionate part on receipt of sufficient documentary proof that the personal property so assessed actually was transported or shipped to another point before May 1 of the year of assessment. A similar cancelation of assessment shall apply to livestock on feed and shipped for slaughter to a point either with-

in or without this state before May 1 of the year of assessment.

(3) No cancelation of assessment under subsection (2) of this section shall be made unless the required proof is furnished to the assessor on or before May 15 of the year of assessment [Amended by 1953 c.349 §3]

308.255 Watercraft; assessment rates.

(1) Except as otherwise provided by law, all ships and vessels whose home ports of registry or enrolment are in the State of Oregon, other than those assessed by the State Tax Commission, shall be assessed at 10 percent of the true cash value thereof.

(2) Ships and vessels in intercoastal or foreign trade, whether actually engaged therein or laid up, shall be assessed at one percent of the true cash value thereof; and up to and including the year 1953 the same rule of one percent shall apply to ships and vessels which are under original construction at the assessment date of any year, but such rule shall not apply to materials not actually in place as the constructed part of any such ship or vessel.

308.260 Floating reduction or processing plants; assessment; collection of tax; equalization of assessments. (1) Notwithstanding the provisions of ORS 308 255, any ship, vessel or other watercraft which, on or subsequent to the tax day of any year, is docked or moored in any waters subject to the jurisdiction of the State of Oregon, and which is employed or used as a plant for the reduction or processing but excluding canning, of deep-sea fish, shall be assessed and taxed in the manner provided in this section

(2) Immediately on so docking or mooring any such ship, vessel or watercraft, the owner or person in charge thereof shall notify the county assessor, who shall assess it, together with all machinery and equipment thereon, at its true cash value. On the valuation so determined the owner or person in charge shall pay to the assessor the tax computed at the several rates of all taxes due and payable in the year then current on properties having the same situs for taxation

(3) It shall be unlawful to operate such floating reduction or processing plant until the county assessor has been so notified and the tax paid. If the owner or person in charge fails to notify the assessor, or proceeds to operate the plant before full payment of the tax, the owner or person in

charge shall forfeit to the county, for the use of the several taxing jurisdictions interested therein, a sum equal to twice the amount of the tax. Such forfeiture may be recovered by the assessor in an action brought in the name of the county in any court having jurisdiction to the amount thereof. In such action the penalty shall be preferred before all other debts or claims.

(4) No mistake in the name of the owner of any such floating reduction or processing plant shall affect the right to collect the tax or to recover the penalty.

(5) The county assessor hereby is authorized to levy and collect taxes under such conditions and he is authorized to allow any discount or rebate otherwise provided by law for payment of taxes before the regular due date or dates thereof.

(6) Assessments of such floating reduction or processing plants shall be equalized by the county board of equalization in the same manner as assessments of other properties. After such equalization and after the extension on the assessment roll of all tax levies of the current year, if an amount in excess of the taxes so charged on any such floating reduction or processing plant has been collected, such excess shall be refunded; or, if an amount less than the taxes so charged has been collected, the deficiency shall be subject to collection by the tax collector in the same manner as other taxes.

308.265 [Reserved for expansion]

308.270 Public lands sold or contracted to be sold to be placed on assessment roll; obtaining list of such lands and of final certificates issued. The assessor of each county shall, immediately after January 1 of each year, obtain from the State Land Board, from the Veterans' Welfare Department of the State Land Board, from each other state agency holding title to real property and from the local United States Land Office, lists of public lands sold, or contracted to be sold, and of final certificates issued for lands in his county during the year ending at 1:00 a.m. of such January 1. The assessor shall place such lands upon the assessment roll. The State Land Board, the Veterans' Welfare Department of the State Land Board and each other state agency holding title to real property shall certify to the assessor a list or lists of all public lands in the county sold by it, or contracted to be sold, during such year.

308.275 Use of reproduction cost or prices and costs in determining assessed valuation. (1) The State Tax Commission shall prescribe a base in terms of the construction costs of a specified year for the computation of reproduction costs.

(2) Whenever any county assessor uses reproduction costs as one of the means of determining the assessed valuation of real or personal property, the reproduction costs shall be computed on the basis of the construction costs of the year so specified by the State Tax Commission.

(3) If any county assessor uses the prices and costs prevailing in any year as a basis for determining assessed valuations with respect to any class of property, the prices and costs for the same year shall be applied uniformly in the assessment of all property of the same class in the county.

308.280 Notice required upon increase in assessed valuation. (1) Whenever, in any year, the county assessor increases the assessed valuation of any separate assessment of real property more than \$100 or five percent, whichever is greater, over the assessed valuation of the preceding year, unless such increase represents an increase in certain proportion applicable to all real property upon the assessment roll, and whenever, in any year, the county assessor increases the unit valuation of personal property valued uniformly throughout the county on a unit basis and not on an individual basis, the assessor shall give notice of the increase in valuation as provided in this section.

(2) The notice with respect to personal property increases shall include the items or classes of personal property affected and the amounts of the increased valuations per unit and shall be included in the publication or posting of notice of the meeting of the board of equalization as provided in ORS 309.050.

(3) The notice with respect to real property increases shall include the valuations for the preceding and current years, and shall be mailed not later than the first Monday in May to the person to whom the real property is assessed at the address appearing in the tax records. Such notice may be included on an unsealed postal card.

(4) A taxpayer complaining of such increased assessment may petition the county board of equalization as provided in ORS 309.100. The failure to give any notice as provided for in this section shall not invalidate the assessment, and in such case the

taxpayer complaining of the assessment may appeal directly to the State Tax Commission in the manner provided in ORS 306.520, but without having first petitioned the county board of equalization. The appeal must be filed not later than December 15 of the year of assessment. Orders of the State Tax Commission are subject to appeal as provided in ORS 306.545 to 306.575 [Amended by 1953 c 179 §2]

308.285 Requiring taxpayers to furnish list of taxable property. Every county assessor may require all taxpayers to furnish a list of all the taxable real and personal property owned by, or in the possession of the taxpayer and situated in his county. The list shall be signed by the taxpayer, or the managing agent or officer, and shall be verified by oath. Only information that will aid the assessor in arriving at a fair assessment valuation shall be required in the list.

308.290 Returns of taxable property. (1) Every person and the managing agent or officer of any firm, corporation or association owning, or having in possession or under control taxable personal property shall make a return thereof to the assessor of the county in which such property has its situs for taxation. In similar manner every such person, managing agent or officer shall make a return of taxable real property, when so requested by the assessor of the county in which such property is situated.

(2) Each return of personal property shall contain a full listing of such property and a statement of its true cash value. Each return of real property shall contain a full listing of the several items or parts of such property specified by the assessor and a statement exhibiting their true cash value. There shall be annexed to each return the affidavit or affirmation of the person making the return that the statements contained therein are true. All returns shall be in such form as the assessor, with the approval of the State Tax Commission, may prescribe. The assessor shall cause blank forms for the returns to be prepared and distributed, but failure to receive or secure the form shall not relieve the person, managing agent or officer from the obligation of making any return required by this section.

(3) All returns shall be filed before March 3 of each year, but the assessor, upon written request filed with him prior to that

date and for good cause shown therein, shall allow a reasonable extension of time for filing a return.

(4) No return shall be controlling on the assessor in any respect in the assessment of any property. On any failure to file the required return, the assessor shall list and evaluate the property from the best information obtainable from other sources.

(5) All returns filed under the provisions of this section shall be confidential records of the assessor's office, provided that all such returns shall be available for inspection by the State Tax Commission or its representative, and that any county board of equalization may inspect returns relating to assessments which are the subject of petitions before it [Amended by 1953 c 218 §2]

308.295 Penalty for failure to file return on time. (1) Each person, firm, corporation or association required by ORS 308.290 to file a return who or which has not filed a return within the time fixed therein or as extended by the assessor, is delinquent.

(2) Upon such delinquency the assessor shall, not less than 15 days thereafter, demand in writing, addressed to the taxpayer at his last known address, that a return be filed within 15 days from the date of mailing the demand, and shall inform the taxpayer of the penalty imposed by this section.

(3) The failure to file a return within the time fixed in such demand shall subject the taxpayer to a penalty of five percent of the consolidated tax levy on the assessed value of the property as equalized by the county board of equalization at its statutory session, but such penalty shall not be less than \$1.

(4) The county board of equalization may, upon application of the taxpayer made during its regular sessions, excuse the liability for such penalty upon a proper showing that by reason of death or serious illness in the immediate family, or by unavoidable absence from the state, the demand could not be complied with. There shall be no appeal from the determination of the board in such case.

(5) Upon completion of the sessions of the county board of equalization, the assessor shall note on the appropriate assessment roll, after the name of each delinquent taxpayer, the penalty for delinquency as provided in this section, which was not excused by the county board of equalization. Upon

extension of the tax levies the amount of the penalty shall be noted separately on the tax roll and included in the total tax due and to be collected by the tax collector. The penalty is a lien on the personal property affected.

308.300 Penalty for neglecting to file return with intent to evade taxation. Any person, managing agent or officer who, with intent to evade taxation, refuses or neglects to make any return required by ORS 308.290 and to file it with the assessor within the time specified, or as extended, shall be subject to a penalty of \$10 for each day of the continuance of such refusal or neglect. Such penalty may be recovered in a proper action brought in the name of the county in any court of competent jurisdiction.

308.302 Disposition of penalties collected pursuant to ORS 308.295 or 308.300. All penalties collected pursuant to ORS 308.295 or 308.300 shall be credited to the general fund of the county. [1953 c.49 §2]

308.305 Examining inventories and records of taxpayers. To aid in determining an equitable assessment of all property, the county assessor may examine the taxpayer's inventories, books, records and documents relating to the amount and value of any property which he is required by law to assess.

308.310 Requesting list of persons issued electrical labels. The Commissioner of Labor shall furnish any county assessor upon request a complete list of those persons who have been issued electrical labels in such county within one year of the date of the request, together with the location of the electrical installations requested thereby. The Commissioner of Labor shall have 30 days to prepare the list after he has received the request.

308.315 Summoning witnesses. The county assessor may summon witnesses to appear and give testimony in matters relating to the valuation and assessment of property.

308.320 Oath of assessor upon completion of assessment roll. (1) Every county assessor, at the time of the completion by him of his assessment roll, shall take and subscribe to an oath in substantially the following language and form:

State of Oregon }
County of _____ } ss

I, _____, being the duly elected, qualified and acting assessor of the above-named county, do solemnly swear that I have diligently and to the best of my ability assessed all property in said county, which by law I am permitted to assess; that I have not wilfully or knowingly omitted to assess any person or property, or assessed over the true cash value thereof any property or class of property whatever.

Subscribed and sworn to before me this _____ day of _____, 19____

(Signature and title of officer)
(Official seal)

(2) The oath shall forthwith be filed by the assessor with the State Tax Commission on or before the first Friday the commission is in session as a board of equalization and review.

(3) No assessor shall fail to make and subscribe to the oath required by this section nor to file the oath with the State Tax Commission.

308.325 Certificate of assessment to person assessed. Any person assessed for any year may demand of the assessor an official certificate of that fact. Upon the refusal of the assessor to give the certificate, he shall be fined \$100, to be collected by the person demanding the certificate in an action in the name of the party injured before any justice of the peace in the county.

308.330 Duty of assessor to properly assess. No assessor shall wilfully or knowingly:

(1) Omit to assess any person or property assessable by him

(2) Assess any property or class of property under or over the true cash value thereof

308.335 State Tax Commission testing work of county assessors; supplementing assessment list. (1) The State Tax Commission may examine and test the work of county assessors at any time, and shall have and possess all rights and powers of such assessors for the summoning of witnesses and examination of persons and property, and for the discovery of property subject to taxation.

(2) If the commission ascertains that any taxable property is omitted from the

assessment list, or not assessed or valued according to law, it shall bring that fact to the attention of the assessor of the proper county in writing. If the assessor neglects or refuses to comply with the request of the commission to place the property on the assessment list, or to correct the incorrect assessment or valuation, the commission may prepare a supplement to the assessment list, which supplement shall include all property required by the commission to be placed on the assessment list and all corrections required to be made. The supplement shall be filed with the assessor's assessment list and shall thereafter constitute an integral part thereof to the exclusion of all portions of the original assessment list inconsistent therewith, and shall be submitted therewith to the county board of equalization.

308.340 to 308.400 [Reserved for expansion]

PERSONALTY AND LIVESTOCK OF NONRESIDENTS

308.405 Assessing property; liability of property for tax. If any livestock or personal property of nonresidents in this state is pointed out to the assessor by any resident householder of his county, or if it comes to his knowledge by any other method, the assessor shall assess the livestock or personal property at the same value as other similar livestock or personal property is assessed. Such livestock or personal property is liable for the payment of taxes thereon in the same manner as the personal property of a resident is held liable.

308.410 Reports as to grazing livestock.

(1) The owner or those in charge of any livestock, owned by nonresidents of this state, when moving into any county in this state or permitting such livestock to range or graze in any county in this state, shall report within 10 days of the time of entering the county, to the county assessor, or his deputy, that he has entered or intends to enter the county with livestock which is the property of a nonresident, stating the time of entering, the proper description and different kinds, with the marks and brands of such livestock in his possession or under his control or charge, coming into the county.

(2) The owner or others in charge of any livestock, owned by nonresidents of this state, shall report 15 days before leaving the

county to the county assessor, or his deputy, of the county, under oath, stating the time of entry, the proper description, different kinds, with marks and brands, of such livestock in his possession, or under his control or charge, and the time such livestock will be removed from the county.

308.415 Immediate collection of tax; proceedings for collection; equalization of assessments and taxes. (1) Whenever the county assessor has the report of the owner or others in charge of the livestock owned by nonresidents of this state that they are going to leave at a certain time, or he learns that such livestock is leaving, or intends to leave, he shall at once demand and collect the tax thereon at the rate levied for state and county in the taxing district in which property is situated at the rate of taxation in the county for the previous year, in proportion to the time that the livestock has been in the county as compared with the whole of such year.

(2) If the owner or others in charge of the livestock fail to pay the assessor the tax required by this section within five days after the report that he is about to leave, the assessor shall certify the assessment and tax levy as made by him to the tax collector of the county and the tax collector shall proceed to collect the taxes in the usual manner of collecting taxes when they have become delinquent. For such purpose such taxes, upon the certificates of the assessor, or the tax collector, shall be delinquent taxes.

(3) The provisions of ORS 311.455 allowing the additional remedy of attachment and garnishment for collection of tax on personal property are applicable to this section.

(4) The provisions of ORS 309.150, 311.485 and 311.810 are applicable to assessments of and taxes on the livestock of nonresidents in this state under ORS 308.405 to 308.415.

308.420 to 308.450 [Reserved for expansion]

TRANSIENT LIVESTOCK; APPORTIONING TAX BETWEEN COUNTIES

308.455 Definitions. (1) All livestock that is kept, driven or pastured in more than one county in this state during any year commencing January 1, or that is permitted to range or graze in more than one

county in this state during any such year, shall be known as transient livestock.

(2) The county in which transient livestock is at 1:00 a.m. on January 1 shall be known as the home county.

(3) Any county other than the home county in which transient livestock ranges or grazes during the year beginning at 1:00 a.m. on January 1 shall be known as the grazing county.

308.460 County in which listed and assessed; manner of levying and collecting taxes. All transient livestock shall be listed and assessed for taxation in their home county and taxes shall be levied and collected thereon as other taxes on personal property, except as otherwise provided by law.

308.465 Apportionment of assessments between counties. (1) All assessments of transient livestock shall be divided between the home county and the grazing county or counties, by the respective assessors thereof, in proportion to the respective periods of the current year such livestock shall have been or may be within such counties, except that no part of the assessment shall be apportioned to a grazing county wherein such livestock remained less than 10 days of the year.

(2) If the assessors of the counties affected are unable to agree on the apportionment of any such assessment of transient livestock, the State Tax Commission, either on the request of any such assessor or on its own motion, shall determine the apportionment and such determination shall be final.

308.470 Apportionment as assessment; levy and collection of taxes; payment of taxes in grazing county; collection of delinquent taxes in grazing county; equalization of assessments and taxes. (1) Each apportionment of the total assessment of transient livestock to any county shall become the assessment of such livestock in that county for the year.

(2) Immediately on the transient livestock having been so assessed in a grazing county, the assessor shall levy and collect the taxes thereon at the rates of the year then current, on taxable property in the county and the several taxing districts or political subdivisions wherein the transient livestock was ranged or grazed, and the assessor hereby is authorized to levy and collect taxes under any and all such conditions.

(3) Not later than the day of leaving the grazing county with the transient livestock, the owner, agent or person in charge thereof shall pay to the county assessor all taxes so assessed and levied on the livestock, without prior demand for payment having been made. If the owner, agent or person in charge of transient livestock fails to pay the taxes so assessed and levied by the assessor of the grazing county, the assessor forthwith shall certify the assessment and tax levies to the tax collector of the county. Such taxes thereupon shall be collected by the tax collector and are delinquent and subject to any and all of the provisions of law for the collection of delinquent taxes on personal property.

(4) The provisions of ORS 309.150, 311.485 and 311.810 are applicable to all such assessments of and taxes on transient livestock.

308.475 Notices and statement as to entry in or departure from other than home county; duty of assessor. (1) If transient livestock is removed from its home county, or is permitted to range or graze or does range or graze in any other county, the owner, agent or person in charge of such livestock shall, within five days from the time any such livestock enters the other county, give written notice to the assessor of that county that he has entered or intends to enter the county with transient livestock, stating the time of the entry, the proper description, with the marks and brands of the transient livestock in his possession or under his control, coming into the county.

(2) The owner, agent or person in charge of the transient livestock, not later than the day the transient livestock leaves the grazing county, shall so notify the county assessor of the grazing county and, at the same time, make an additional statement under oath, in duplicate, setting out the exact dates on which the transient livestock arrived in and left or will leave the grazing county. One of the duplicate statements shall be sent at once by the assessor of the grazing county to the assessor of the home county of the transient livestock.

308.480 Stock sold for marketing excepted. ORS 308.455 to 308.475 do not apply to stock sold by the owner thereof in the home county, upon which the full taxes have been paid, if the stock is driven, shipped or transported into other counties and is kept

or confined in enclosures for the purpose of preparing the same for market.

308.485 to 308.500 [Reserved for expansion]

ASSESSMENT OF DESIGNATED UTILITIES AND COMPANIES BY STATE TAX COMMISSION

308.505 Definitions. As used in ORS 308.505 to 308.660:

(1) The terms "person," "company," "corporation" or "association" apply to and shall be construed to refer to any person, group of persons, whether organized or unorganized, firm, joint stock company, association, cooperative or mutual organization, syndicate, copartnership or corporation engaged in performing or maintaining any business or service as enumerated in ORS 308 515.

(2) "Property having situs in this state" includes all property, real and personal, of the companies included in ORS 308 505 to 308.660, owned, leased, used, operated or occupied by them, and also such proportion of the watercraft, aircraft, rolling stock, cars and other personal property of a like or different kind used partly within and partly without the state as provided in ORS 308 550, 308 555 and 308.640 to be determined.

(3) "Car" includes any vehicle adapted to the rails of a railroad.

(4) "Transportation" includes the transport of passengers, freight, express or mail.

308.510 "Property" defined; real and personal property classified. (1) The term "property," as used in ORS 308 505 to 308.660, includes all property, real and personal, tangible and intangible, subject to assessment for taxation under ORS 308.505 to 308 660, belonging to the company, or held by it as occupant, lessee, or otherwise, and includes the lands and buildings, right of ways, roadbed, water powers, cars, rolling stock, tracks, wagons, horses, office furniture, telegraph, telephone and transmission lines, poles, wires, conduits, switchboards, machinery, appliances, appurtenances, docks, watercraft irrespective of the place of registry or enrolment, and all other property of a like or different kind owned, leased, or operated by it, and all other real and personal property and all franchises and special franchises; except that this definition does not include, apply to, or subject to assess-

ment for taxation by the State Tax Commission, such real and personal property as is owned and can be conveyed by such company under the laws of this state, which is not actually occupied in the exercise of its franchise, or in use in the performance or maintenance of its business or service as set forth in ORS 308 515.

(2) All land of any railroad, logging road, electric rail or trackless transportation company, or railroad switching and terminal company occupied and claimed exclusively as right of way, with all the tracks and substructures and superstructures which support the same, together with all sidetracks, second tracks, turnouts, station houses, depots, roundhouses, machine shops, or other buildings, without separating same into lands and improvements, is real property and the rolling stock and all other property is personal property.

(3) Without especially defining and enumerating it, all land of any company subject to assessment under ORS 308.505 to 308.660, except those described in subsection (2) of this section, and all docks, hangars, landing fields, exchanges, office buildings, bridges, power plants, dams, reservoirs, substations, relay stations, telegraph, telephone or transmission and distribution lines located upon property owned by it, and all other buildings, structures, improvements or fixtures of a permanent character thereon, is real property, and all other property is personal property.

308.515 State Tax Commission to make annual assessment of designated utilities and companies. (1) The State Tax Commission shall make an annual assessment, upon an assessment roll to be prepared by the commission, of the property having a situs in this state, of all companies engaged in performing or maintaining any of the following businesses or services, whether in domestic or interstate commerce or both, and whether mutually, or for hire, sale or consumption by other persons: Railroad transportation; railroad switching and terminal; electric rail and trackless trolley transportation; sleeping car; refrigerator car; private car; tank car; air transportation on certificated flight or by letter of registration; water transportation upon inland waters of the State of Oregon including interstate rivers and standing waters, and tide waters extending to the ocean bar, but not when incidental to transportation upon the high seas, express; tele-

graph communication; telephone communication including cooperative telephone districts; heating; water, gas and electric companies including people's utility districts; pipe line; toll bridge; and all companies to the extent that they own, operate or maintain refrigeration, tank or private cars for their own use

(2) Any corporation included within subsection (1) of this section, to the extent that it actively engages in any business or service not described therein or not incidental to any business or service described therein, shall not to that extent be deemed a corporation whose properties are assessed under ORS 308 505 to 308 660

308.520 Companies to file statements. The companies enumerated in ORS 308 515 shall make and file with the State Tax Commission, on or before February 1 of each year, in such form and on such blanks as the commission may provide, a statement, under oath, made by the president, secretary, treasurer, superintendent or chief officer of the company, covering a period of at least one year and not exceeding five years, as may be required by the commission; except that class I railroads, class A electric companies, class A telephone companies, telegraph companies and sleeping car companies shall file such statement on or before March 15 of each year.

308.525 Contents of statement. Each statement required by ORS 308 520 shall contain the following facts:

(1) The name of the company, the nature of the business conducted by the company, and under the laws of what state or country it is organized; the location of its principal office; the name and postoffice address of its president, secretary, auditor, treasurer, superintendent, and general manager; the name and postoffice address of the chief officer or managing agent or attorney in fact in Oregon

(2) The number of shares of capital stock.

(3) The par value and market value, or actual value if there is no market value, of the shares of stock on January 1 at 1 00 a.m. of the year in which the report is made

(4) The bonds and other corporate obligations owing by the company

(5) The par value and market value, or actual value if there is no market value, of the bonds or other obligations owing by the

company on January 1 at 1 00 a.m. of the year in which the report is made

(6) A detailed statement of the real property owned by the company in Oregon, where situated and the value thereof.

(7) A detailed statement of the personal property, including money and credits, owned by the company in Oregon on January 1 at 1:00 a.m. of the year in which the report is made, where situated and the value thereof.

(8) The total value of the real estate owned by the company situated outside of the state.

(9) A full and complete statement of the cost and actual present value of all buildings of every description owned by the company within the state

(10) The total value of the personal property of the company situated outside of Oregon

(11) The total length of the company's lines or operational routes, the length of its lines or operational routes within the State of Oregon, and also the length of its lines or operational routes without the State of Oregon, including those which the company controls or uses as owner, lessee or otherwise

(12) A statement of the number of wire, pipe, pole or operational miles, and miles of main and branch railroad lines, double track, spurs, yard tracks and sidetracks, owned or leased by the company in each county in this state, and each municipal subdivision thereof, stated separately

(13) A statement in detail of the entire gross receipts and net earnings of the company from all sources, stated separately, for the fiscal year next preceding the date of the report

(14) The other facts or information the commission requires in the form of return prescribed by it.

308.530 Company not relieved from making other reports. The statements provided for in ORS 308 505 to 308.660 shall not relieve the company from making any other report or statement required by law to be made to any other commission, board or officer

308.535 Extension of time for making reports or statements; proceeding in case of failure or refusal to furnish statement or information. The commission, for good cause, may allow a reasonable extension of

time for filing any report or statement required in ORS 308.505 to 308.660. If a company fails to make any statement or furnish any information required by ORS 308.505 to 308.660, the commission shall inform itself as best it may as to the matters necessary to be known in order to discharge its duties with respect to the property of the company.

308.540 Commission to prepare assessment roll; date as of which value assessed; when roll final. The State Tax Commission shall prepare each year an assessment roll, in which shall be assessed, as of January 1 at 1:00 a.m. of such year, the true cash value of all the properties of the several companies subject to taxation under ORS 308.505 to 308.660. The assessment roll shall not be final until reviewed as provided in ORS 308.580 to 308.610.

308.545 Mode of valuing property. For the purpose of arriving at the amount and character and true cash value of the property belonging to a company, the commission personally may inspect the property, and may take into consideration the statements filed under ORS 308.505 to 308.660, the reports, statements or returns of the company filed in the office of any board, office or commission of this state, or any county thereof, the earning power of the company, the franchises and special franchises owned or used by the company, and such other evidence of any kind that is obtainable bearing thereon. However, no report, statement or return shall be conclusive upon the commission in arriving at the amount and character and true cash value of the property belonging to the company.

308.550 Valuing property of company operating both within and without state. (1) When a company owns, leases, operates over or uses rail, wire, pipe or pole lines, operational routes or property within and without this state, if the commission values the entire property within and without this state as a unit, it may ascertain the property subject to taxation in Oregon by the proportion which the number of miles of rail, wire, pipe or pole lines or operational routes in Oregon, controlled or used by the company, as owner, lessee, or otherwise, bears to the entire mileage of rail, wire, pipe or pole lines or operational routes controlled or used by the company, as owner, lessee, or otherwise.

(2) If the value of any property having a situs in this state, of a company operating

both within and without the state, cannot fairly be determined in the manner prescribed in subsection (1) of this section, the commission may use any other reasonable method to determine the proper proportion of the entire property assessable for taxation in this state.

308.555 Unit valuation of property. The commission, for the purpose of arriving at the true cash value of the property assessable by it, may value the entire property, both within and without the State of Oregon, as a unit. If it values the entire property as a unit, either within or without the State of Oregon, or both, the commission shall make deductions of the property of the company situated outside the state, and not connected directly with the business thereof, as may be just, to the end that the fair proportion of the property of the company in this state may be ascertained. If the commission values the entire property within the State of Oregon as a unit, it shall make deductions of the property of the company situated in Oregon, and assessed by the county assessors, to an amount that shall be just. For that purpose the county assessors shall, if the commission so requests, certify to the commission the assessed value of the property of the companies assessable by them, but such certification of assessed value is intended to be advisory only and is not conclusive upon the commission.

308.560 Contents of assessment roll; description of property; effect of errors, mistakes and omissions. (1) Upon the assessment roll shall be placed, after the name of each of the companies assessed under ORS 308.505 to 308.660, a general description of the properties of the companies, which shall be deemed to include all the properties of the companies liable to assessment for taxation under ORS 308.505 to 308.660, owned, leased, or occupied by them, whether as owner, lessee, occupant, or otherwise. The description may be in the language contained in ORS 308.510, or otherwise, or may refer to an order of the State Tax Commission containing such description, which order shall constitute a public record.

(2) No assessment shall be invalidated by a mistake in the name of the company assessed or by an omission of the name of the owner, or the entry of a name other than that of the true owner, if the property is generally correctly described. If the name of the true owner, or the name of the owner of

record, lessee, or occupant of any property assessable under ORS 308.505 to 308.660 is given, the assessment shall not be held invalid on account of any error or irregularity in the description, if the description would be sufficient in a deed or conveyance from the owner, or on account of which in a contract to convey, a court of equity would decree a conveyance to be made, reading the description in connection with the definition of property assessable under ORS 308.505 to 308.660.

(3) Whenever possible, there shall be placed on the assessment roll, under the name of the company, in a proper column, the aggregate track mileage, miles of wire, pipe or pole line or of operational route, as the case may be, within the State of Oregon.

308.565 Apportionment of assessment between counties. (1) For the purpose of determining the respective amounts of the assessment of any company, under ORS 308 505 to 308 660, that shall be apportioned to the several counties in this state, into or through which the rail lines of the company extend or are operated, the State Tax Commission shall multiply the values per mile, as ascertained pursuant to ORS 308 570, of the several main and branch lines by the number of miles of such main and branch lines, respectively, including miles of main tracks, spurs, yard tracks and sidetracks, in each of the counties, as reported by the company, or as otherwise ascertained and determined by the commission.

(2) Values distributed over wire, pipe or pole lines or operational routes shall be apportioned to the counties in which the lines or routes are situated by multiplying the rate per mile in each case, determined pursuant to ORS 308 575, by the number of miles of the wire, pipe or pole lines or operational routes in each county, respectively.

(3) If the property of any company assessable under ORS 308 505 to 308 660 is of such a character that its value cannot reasonably be apportioned on the basis of rail, wire, pipe, pole line or operational route mileage, the commission may adopt such other method or basis of apportionment to the county or counties in which the property is situated as may be feasible and proper.

(4) As determined by the commission values of electric power plants and water powers, connected with or used in the operation and business of any company, assessable under ORS 308.505 to 308 660, may be

apportioned to the counties in which the same are situated, in such manner as the commission deems reasonable and fair.

(5) Assessments of aircraft companies shall be allocated and apportioned to those counties only in which the aircraft companies make service landings.

(6) Assessments of water transportation companies shall be allocated and apportioned to those counties in which such companies use or maintain ports or termini including off-shore anchorages; but, for the purposes of ORS 308.505 to 308.660, the taxing districts to which assessments are apportioned by the county assessor shall be deemed to extend to the center of any river channel or to the ocean bar

308.570 Determining value per mile of main and branch lines of companies using rail lines. In the assessment of the property of any company conducting transportation or operating over rail lines, except any sleeping car, refrigerator car, tank car or private car company, the true cash value of whose personal property is less than \$100,000, the State Tax Commission shall determine the value of each branch line of the company situated within this state and the mileage of such branch line, including miles of main tracks, spurs, yard and sidetracks, and shall determine the values per mile of such branch line by dividing its value by the mileage thereof. The commission shall deduct the total amount so determined as the value of branch lines from the total value of the property of the company, assessable under ORS 308 505 to 308.660, and shall determine the values per mile of the main line of such company by dividing the remainder by the number of miles of the main line, taking into consideration miles of main tracks, spurs, yard and sidetracks. Each mile of spurs, yard and sidetracks shall be valued at not to exceed 50 percent of the value per mile assigned to the main track of the branch or main line with which they are connected

308.575 Determining value per mile of property of companies using wire, pipe or pole lines or operational routes. In the assessment of the property of any company owning, operating over or using wire, pipe or pole lines or operational routes, the value thereof may in the discretion of the commission be apportioned over the wire, pipe or pole lines or operational routes in such manner and at such rate or rates per mile as the

commission shall determine to be reasonable and fair.

308.580 Notice of meeting to review assessment roll; persons interested to appear.

(1) The State Tax Commission shall give public notice by three weekly publications in some newspaper printed at the state capital, setting forth that it will attend in its office at the capital of the state on the second Monday in June and publicly examine the assessment roll made by it and review the same, and correct all errors in valuation, description, quantities or qualities of property by it assessable and in apportionments of assessments made by it

(2) The persons and companies interested shall appear at the time and place appointed. Proof of the notice may be made by affidavit as by law provided, filed with the secretary of the commission on or before the day on which the commission shall convene.

308.585 Meeting of commission; duty to have roll. The commission shall meet in its office at the capital of the state on the second Monday of June in each year and shall then have before it the assessment roll made by it as prescribed in ORS 308 540 to 308.575

308.590 Review and correction of roll; changing apportionment to county not assessing at true cash value. (1) The State Tax Commission shall

(a) Review, examine and correct the assessment roll made by it.

(b) Increase or reduce the valuation of property therein assessed so that the valuation is the true cash value of the property

(c) Assess omitted taxable property by it assessable, in the manner provided in subsection (3) of this section

(d) Correct errors in apportionments of assessments therein

(2) If it appears to the commission that there is any real or personal property which, by law, it is permitted to assess, which has been by it assessed twice, or incorrectly assessed as to description, quantity or quality, or assessed in the name of a person or company not the owner, lessee or occupant thereof, or assessed under or beyond the actual true cash value thereof, or which is not assessable by the commission but which has been assessed by it, the commission may make proper corrections of the roll

(3) If it appears to the commission that any real or personal property which is assessable by it has not been assessed upon the assessment roll, the commission shall assess such property at the true cash value thereof.

(4) If it appears to the commission that the property in any county as assessed by the county assessor and equalized by the county board of equalization has been assessed at other than its true cash value, the commission shall change the apportionment of property within that county assessable by the commission in a like proportion

308.595 Notice to show cause against increase in valuation; petitions for reduction or change of apportionment of assessment.

(1) The State Tax Commission shall not increase the valuation of any property on the assessment roll without giving to the company or person in whose name it is assessed at least six days' written notice to appear and show cause, if any there be, why the valuation of the assessable property of such company or person, or some part thereof, to be specified in the notice, shall not be increased; but a notice shall not be necessary if the person or company appears voluntarily before the commission, and is there notified by a member of the commission that the property of the person or company, or some specified part thereof is, in the opinion of the commission, assessed below its true cash value

(2) Applications for the reduction or change of apportionment of a particular assessment shall be made by petition in writing, verified by the oath of the applicant, its president, secretary, managing agent or attorney in fact. The petition shall state the specific grounds for relief. The petition shall be filed with the commission on or before the day the commission is required by law to meet as a board of review. Unless a petition is so made, verified and filed, it shall not be considered or acted upon by the commission.

308.600 Continuing sessions; when examination to be completed and when deemed complete. The commission, sitting for the purpose of reviewing and apportioning the assessment roll, shall continue its sessions from day to day, exclusive of Sundays and legal holidays, until the examination, review, correction, equalization and apportionment of the roll is completed; but the commission

shall complete the examination, review, correction, equalization and apportionment within one month from the time it is by law required to meet. Unless sooner completed, at the expiration of one month from the time the commission is required to meet under ORS 308.585, the examination, review, correction, equalization and apportionment of the assessment roll shall be deemed to be complete.

308.605 Entry of corrections and changes; record of meetings. (1) Corrections, additions to or changes in the roll shall be entered in a column therein, headed substantially, "as reviewed," and the entries in such column shall be the record of the action of the commission.

(2) The meetings, sittings and adjournment of the commission, sitting for the purpose of review, shall be recorded in its journal.

308.610 Oath of commissioners upon completion of review. Upon completion of the review of the roll as provided in ORS 308.580 to 308.605, the members of the State Tax Commission shall take and subscribe to an oath similar to the oath required for assessors under ORS 308.320. The oath shall be filed with the Secretary of State.

308.615 Keeping roll on file as public record. The roll, when examined, reviewed, corrected, equalized and apportioned, shall be kept on file in the office of the State Tax Commission as a public record.

308.620 Appeal from action of the commission. (1) Any person or company assessed under ORS 308.515 who has petitioned for the reduction or change of apportionment of a particular assessment, or whose assessment has been increased by the commission, sitting for the purpose of review, and who is aggrieved by the action of the commission, may appeal therefrom to the circuit court.

(2) If the appeal is taken by.

(a) An individual who is resident in this state, it shall be taken to the circuit court of the county where the individual resides.

(b) An individual who is a nonresident of the state, it shall be taken to the circuit court of the county in which the capital of the state is situated.

(c) A corporation, it shall be taken to the circuit court of the county in which the

principal place of business, if a domestic corporation, or residence of the managing agent or attorney in fact, if a foreign corporation, may be.

308.625 Manner of taking and perfecting appeal. The appeal shall be taken and perfected in the following manner, and not otherwise:

(1) The party appealing from the action of the commission shall cause a notice, signed by himself, itself or attorney, to be filed with the secretary of the commission within 15 days, excluding Sunday, from the time the review of the assessment roll is completed. The notice of appeal shall state the specific grounds of appeal.

(2) Within 10 days of the giving of the notice the party, to be known as the appellant, shall file with the clerk of the circuit court for the proper county a transcript of the petition for reduction of assessment or so much of the record of the commission as may be necessary intelligently to present the questions to be decided by the circuit court, together with a copy of the order or action taken by the commission, the notice of appeal and the record of the filing thereof. Thereafter, the circuit court shall have jurisdiction of the matter, but not otherwise.

308.630 Hearing and determination; collection of taxes not stayed by appeal; costs and disbursements. (1) The appeal shall be heard and determined by the circuit court in a summary manner and shall be determined as a suit in equity, except as otherwise provided in this section. Either the appellant or any county to which any portion of the assessment complained of is or may be apportioned, as appellee, shall be entitled to the compulsory attendance of witnesses and to the production of books and papers. If, upon the hearing, the court finds the amount at which the property was finally assessed by the commission is its true cash value and that the assessment was made fairly and in good faith, it shall approve the assessment; but if the court finds that the assessment was made at a greater or less sum than the actual true cash value of the property, or if the assessment was not fairly or in good faith made, it shall set aside the assessment and determine the actual true cash value. A certified copy of the order or judgment of the circuit court is sufficient warrant for the apportionment,

levying and collecting of taxes against such property and upon such valuation so determined.

(2) No proceedings for the apportionment, levying or collection of taxes against any property shall be stayed by reason of the taking or pendency of any appeal from the commission. If the assessment is lowered by the court on appeal, the tax collectors of the several counties shall refund to the person or company paying the taxes on the property any excess of taxes collected, and the tax collector shall be reimbursed therefor by the several municipalities to which he has disbursed the excessive collections. If the assessment is increased by the court on appeal, the property shall be liable for the deficiency on the amount of the increased valuation. If any reapportionment as between counties is made by the court on appeal, corresponding adjustments shall be made by the tax collectors of the counties affected.

(3) The provisions of law governing costs and disbursements on appeal are applicable to the appeal. Payment of taxes while appeal is pending shall not operate as a waiver of the appeal or the right to a refunding of taxes found to be excessively assessed.

308.635 When assessment complete; certifying to assessors; apportioning by assessor; levy and collection of taxes. (1) The assessment roll having been reviewed by the State Tax Commission, the assessments therein shall be deemed complete.

(2) Except as otherwise provided in ORS 308 640, the commission thereupon shall certify to the assessor of each county in which the property of any company so assessed is situated, the number of miles of main and branch lines of the company, including miles of main tracks, spurs, yard and sidetracks, or the number of miles of wire, pipe or pole lines or operational routes, as the case may be, and the value or values thereof apportioned to such county. The assessor shall apportion the amount or amounts so certified to the municipal corporations and taxing districts of the county by multiplying the value per mile of each such main and branch rail line, and of spurs, yard and sidetracks connected therewith, or the value per mile of each wire, pipe or pole line or operational route by the mileage thereof in each of such municipal corporations and taxing districts, and shall

enter the assessments so certified and apportioned in the assessment roll last equalized by the county board of equalization.

(3) The value of any property assessed by the commission and apportioned on a basis other than that of rail, wire, pipe or pole line mileage or operational route mileage, shall be certified in similar manner to the county assessor and shall be entered by him in the county assessment roll, with allocation to the municipal corporations and taxing districts in which such property is situated.

(4) Taxes shall be levied and collected on assessments of properties so made, certified and apportioned in the same manner as taxes on other properties are levied and collected and at the same time and by the same officers.

308.640 Procedure where true cash value of certain car companies is less than \$100,000. (1) When the assessment of the personal property of any sleeping car, refrigerator car, tank line or private car company, made and equalized by the State Tax Commission, is in a true cash value of less than \$100,000, the commission shall determine the assessed value thereof by multiplying such true cash value by the average ratio of assessed value to true cash value of all properties in the state, as computed and determined by the commission for the current year. The commission then shall determine the tax to be charged on the property covered by each such assessment by applying to the assessed value thereof the average tax rate in the state for the current year, applying to the assessed values of the personal properties of all other sleeping car, refrigerator car, tank line and private car companies, as compiled and determined by the commission for such year. The State Tax Commission hereby is empowered to charge, levy and collect the tax so determined on the personal property of any such company having a taxable situs in this state. Each tax so charged and levied shall constitute a lien as of July 1 of the year of assessment on all the personal property of the company within this state and shall be payable in the same manner, at the same due dates and with the same rates of discount or interest provided by law in respect to taxes on personal property payable in the several counties. In collecting such taxes the State Tax Commission may pursue any or all of the rights, remedies or processes provided by

law for the collection of delinquent taxes on personal property, and in connection therewith, the commission shall have, in any county, the power and authority of the sheriff and tax collector thereof

(2) All moneys collected by the commission under this section shall be paid forthwith to the State Treasurer for credit to the General Fund in the State Treasury for general governmental purposes

(3) Real property of such companies shall be apportioned to the several counties according to the situs thereof.

308.645 Reports by companies of mileage to county assessors. Each county assessor may require, and it is hereby made the duty of the several persons or companies liable to assessment under ORS 308 505 to 308 660 to furnish, reports to the county assessor, under oath, showing the length in each city, town, school district, road district, port or other municipal taxing agency or district in the county, of main and branch railroad lines, and of main tracks, spurs, yard tracks and sidetracks and also of wire, pipe or pole lines and operational routes.

308.650 Companies to maintain principal office and agent within state. Every company specified in ORS 308 515, doing business as such within this state, shall establish and maintain at some fixed point within the state a principal office and shall maintain thereat a secretary or managing agent.

308.655 Rules and regulations. The State Tax Commission may prescribe directions, rules and regulations to be followed in answering any requirement of ORS 308 505 to 308 660

308.660 Retroactive effect. Chapter 586, Oregon Laws 1951, [ORS 308 505 to 308 655] shall be given effect retroactively to include the tax year commencing on, and the assessment date of, January 1, 1951.

308.665 to 308.800 [Reserved for expansion]

GROSS EARNINGS TAX ON MUTUAL OR COOPERATIVE DISTRIBUTION SYSTEMS

308.805 Mutual and cooperative electric distribution systems subject to tax on gross earnings. Every association of persons, wholly mutual or cooperative in character,

whether incorporated or unincorporated, the principal business of which is the construction, maintenance and operation of an electric transmission and distribution system for the benefit of the members of such association without intent to produce profit in money and which has no other principal business or purpose shall, in lieu of all other taxes on such transmission and distribution lines, pay a tax of two percent on all gross earnings derived from the sale and distribution of electric energy; provided, that this gross revenue tax shall not include or apply to any parcel of land or buildings owned by such association, which land or buildings shall be assessed by the State Tax Commission in accordance with law. Such gross revenue tax shall not apply to revenue derived from any source other than income derived from the sale and distribution of electric energy

308.810 Return showing gross earnings; payment of tax. Every association referred to in ORS 308.805 shall, at the time it forwards to the State Tax Commission its report of real property owned by it, also make a return to the commission, in form prescribed by the commission, showing the amount of all its gross earnings derived from the sale and distribution of electric energy during the calendar year preceding the making of such return, and shall compute and forward with such return the tax levied by ORS 308 805 at the rate of two percent on such gross earnings.

308.815 Examination of return by commission; apportioning tax to counties. The State Tax Commission shall examine and determine as to the correctness of the return and taxes on the association's gross earnings forwarded pursuant to ORS 308 810 and if found correct shall thereupon remit the tax so received to the sheriffs of the counties in which the association transacts business in proportion to the number of miles of electric transmission and distribution lines in each of such counties. The taxes so received by the sheriffs of the respective counties shall be paid over to the county treasurer to the credit of the general fund of the county.

308.820 Tax as a lien; delinquency date; action by commission to collect. (1) All taxes levied under ORS 308 805 shall be a debt due and owing from the association and shall be a lien on all the property, real and

personal, of such associations from February 1 of each year. Interest shall be charged and collected on any taxes not paid when due at the rate of two-thirds of one percent per month or fraction of a month until paid. Such taxes shall be delinquent if not paid before February 1 of the year following the due date thereof.

(2) The State Tax Commission shall enforce collection of the taxes levied under ORS 308.805 and immediately after the delinquency date thereof shall institute an action for the collection of such taxes, together with interest, costs and other lawful charges thereon. The commission shall have the benefit of all laws of this state pertaining to provisional remedies against the properties, either real or personal, of such associations, without the necessity of filing either an affidavit or undertaking, as otherwise provided by law.

308.825 to 308.985 [Reserved for expansion]

PENALTIES

308.990 Penalties. (1) Violation of ORS 308.330 or of subsection (3) of ORS 308.320 is a misdemeanor. The judgment of conviction of any assessor for such a violation shall of itself work a forfeiture of his office.

(2) Any taxpayer or managing officer thereof who fails to furnish, after written demand so to do by the assessor or the county board of equalization having jurisdiction or the State Tax Commission, any information or, upon like demand, fails to produce any books, records, papers or documents required by ORS 308.285, 308.305, 308.315 or 308.335 to be furnished by him or them to the county assessor, the county board of equalization or the State Tax Commission, is guilty of a misdemeanor and, upon con-

viction, is punishable by a fine of not less than \$25 nor more than \$1,000. Circuit courts shall have jurisdiction in the trial of such offenses.

(3) Any person, firm, association or corporation, or agent or managing officer thereof, who presents or furnishes to the State Tax Commission or any member thereof any statement, required by ORS 308.335, or required by the commission or any member thereof under the authority of ORS 308.335, which statement is wilfully false or fraudulent, is liable to a penalty of not less than \$100 nor more than \$1,000. The penalty shall be recovered by the Attorney General, in the name of the state, by action in any court of competent jurisdiction.

(4) Violation of any of the provisions of ORS 308.405 to 308.415 or 308.455 to 308.475 is punishable, upon conviction, by a fine of not more than \$1,000 or imprisonment in the county jail for not more than one year, or both. The justice courts shall have concurrent jurisdiction with the circuit courts for the purpose of this section.

(5) Any company which refuses or neglects to make any statement required by ORS 308.505 to 308.660 within the time specified or as extended by the commission shall be subject to a penalty of \$500 for each day of the continuance of the neglect or refusal to file the statement. The penalty shall be recovered in a proper action brought in the name of the State of Oregon in any court of competent jurisdiction.

(6) Any person who wilfully presents or furnishes to the State Tax Commission or any member thereof any statement, required by ORS 308.505 to 308.660 which statement is false or fraudulent is guilty of perjury and, upon conviction, shall be punished as otherwise provided by law for such crime.