

Chapter 309

Equalization and Apportionment of Property Taxes

EQUALIZATION BY COUNTY BOARD OF EQUALIZATION	
309.010	"Board" defined
309.020	County board of equalization
309.022	Record of board proceedings; board expenses; compensation of members
309.024	Clerk of board; legal advisor; appraisers
309.030	Function of board
309.040	Meeting of board; when equalization complete
309.050	Notice of meeting, persons interested to appear
309.060	Assessor to present assessment roll
309.070	Oath of board members
309.080	Corrections or additions by board
309.090	Notice to show cause against increase in valuation
309.100	Petition for reduction of assessment
309.110	Action of board on petition
309.120	Entry in roll of corrections, additions or changes
309.130	Returning rolls to assessor
309.140	Record of board affairs
309.150	Equalization of assessment of unsecured personal property
EQUALIZATION OF ASSESSED VALUATIONS OF COUNTIES BY STATE TAX COMMISSION	
309.310	"Commission" defined
309.320	State Tax Commission to equalize assessed valuation of counties
309.330	Transmission of summary of equalized assessment roll by assessor
309.340	Recording and tabulating summaries
309.350	Meeting of commission to equalize assessments
309.360	Examining summaries, obtaining other information
309.370	Equalizing total value of taxable property, tabulating results
309.380	Printing and distributing tables
309.390	Review of assessment roll and equalization to proceed concurrently
309.400	Ordering change of valuation by or reconvening of county board of equalization, making changes if board fails to comply
APPORTIONMENT AMONG THE COUNTIES OF THE REVENUE REQUIRED FOR STATE PURPOSES	
309.510	Determining revenue necessary, apportioning among counties
309.520	Method of procedure
309.530	Transmission of transcript of apportionment to county clerks
309.540	Certification of amount of state property tax for each county offset by personal income and corporate excise taxes
309.550	Collection and payment of amount apportioned
PENALTIES	
309.990	Penalties

CROSS REFERENCES

Administration and enforcement of revenue laws generally, Ch 306	EQUALIZATION BY COUNTY BOARD OF EQUALIZATION
Error or informality as affecting assessment or tax, 312.060	State Tax Commission's supervision of county boards of equalization, 306.090 to 306.160
Floating reduction or processing plants, equalization of assessments on, 308.260	309.090
Irrigation district taxes, equalization and apportionment of, 545.448 to 545.454	Notice of increase in valuation by assessor, 308.280
Nonresidents, personalty and livestock of, equalization of assessments of, 308.415	309.100
Personal property defined, 307.020	When direct appeal to commission authorized, 308.280
Public officers, compliance with assessment and equalization laws and orders of State Tax Commission, 306.220	309.400
Real property defined, 307.010	Public officer's compliance with commission's orders, enforcing, 306.220
Real property, description of, 308.240	309.510
Transient livestock, equalization and apportionments of assessments on, 308.465, 308.470	Election upon question of increasing tax levies over constitutional limitation, 310.310 to 310.390
Uniformity of assessment and taxation, Const. Art I, § 32, Const. Art. IX, § 1; 306.090, 306.120, 306.130	Limit on collection of state property tax, 311.660
	Limit on state tax, Const. Art XI, § 11
	309.520
	Tax levy to redeem bonds issued under Const. Art XI-E, 530.290

309.550

Deducting interest paid by county on bonds used for construction of interstate bridge, 381.425

Payment of taxes by county to state, 311.375

309 990

Failing to furnish information to county assessor or board of equalization or to State Tax Commission, penalty, 308 990(2)

Public officer failing to perform statutory duty as to taxes, 306 990(5)

EQUALIZATION BY COUNTY BOARD OF EQUALIZATION

309.010 "Board" defined. As used in ORS 309.020 to 309 150, "board" means the county board of equalization.

309.020 County board of equalization.

(1) The board of equalization of each county shall consist of.

(a) The county judge or the chairman of the board of county commissioners in counties having no county judge,

(b) The appointive member of the budget committee or of the tax supervising and conservation commission who has served the longest term as such; and

(c) A nonoffice-holding freeholder who shall be appointed by the first two members of the board not less than 60 days prior to the meeting of the board and who shall serve for one year or until a successor is appointed. If the first two members cannot agree on the appointment of the third, the appointment shall be made by the presiding circuit judge of the district.

(2) The county judge or chairman of the board of county commissioners shall, if present, be chairman of the board. Two members shall constitute a quorum.

(3) In the event of the inability or unwillingness of any member to serve, such indisposition continuing for more than seven consecutive days, he shall be replaced by a nonoffice-holding freeholder appointed by the other two members. If the other two members cannot agree, the appointment shall be made by the presiding circuit judge of the district [Amended by 1953 c.714 §3]

309.022 Record of board proceedings; board expenses; compensation of members.

(1) The board shall keep a record of all proceedings.

(2) Sufficient provision shall be made in the county budget for the reasonable expenses of the board including a per diem allowance to the members thereof. [1953 c 714 §3]

309.024 Clerk of board; legal advisor; appraisers. The county clerk shall serve as clerk of the board and he or his deputy shall attend all sessions thereof. The district attorney shall be the legal advisor of the board and he or his deputy may attend all sessions thereof. The board is authorized to hire two appraisers not otherwise employed by the county [1953 c 714 §3]

309.030 Function of board. The board shall, as by law provided:

(1) Examine and correct the assessment rolls prepared by the assessor.

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

(3) Assess omitted taxable property.

309.040 Meeting of board; when equalization complete. (1) The board shall convene at the courthouse on the second Monday in May of each year. The board shall continue its sessions from day to day, exclusive of Sundays and legal holidays, until the examination and correction and equalization of the assessment rolls is completed; but the board shall complete the examination, correction and equalization within three weeks from the time it is required by law to meet; provided, the board may, by resolution, extend its sessions for a period not exceeding two weeks.

(2) Unless sooner completed, at the expiration of the three-week period, or any lawfully extended period, the examination, correction and equalization of the assessment rolls shall be deemed to be complete. [Amended by 1953 c.714 §3]

309.050 Notice of meeting; persons interested to appear. (1) Each assessor, or his deputy, shall give public notice by three weekly publications in a newspaper printed in the county or, if there is no such newspaper, then by posting notices in six conspicuous places in the county, setting forth that the board of equalization will attend on the day specified in the notice, at the courthouse in the county and publicly examine the assessment rolls and correct all errors in valuation, description or qualities of lands, lots or other property assessed by the assessor.

(2) Proof of such notice shall be made. If the notice is published in a newspaper, proof thereof shall be made by affidavit as provided by law, filed with the county clerk on or before the day on which the board is to convene. If the notice is posted, proof thereof shall be made by the affidavit of the assessor or his deputy, setting out the time, manner and place of posting the notices, similarly filed with the county clerk

(3) Persons interested shall appear at the time and place appointed in the notice.

309.060 Assessor to present assessment roll. At the meeting the county assessor

shall lay before the board the assessment rolls prepared by him

309.070 Oath of board members. Before proceeding to the equalization of the rolls each member of the board shall take and subscribe to an oath to faithfully and honestly examine, correct and equalize at full cash value the assessment roll and all property returned by the assessor. The oath shall be administered by a member of the board and shall be filed with the county clerk

309.080 Corrections or additions by board. If it appears to the board that there are lands or lots or other property assessed twice, or incorrectly assessed as to description or quantity, and in the name of a person or persons not the owner thereof, or assessed under or beyond the actual full cash value thereof, the board may make proper corrections of the roll. If it appears to the board that lands, lots or other property assessable by the assessor are not assessed, the board shall assess the property at the full cash value thereof

309.090 Notice to show cause against increase in valuation. (1) Except as provided in subsection (2) of this section, the board shall not increase the assessed valuation of any property on the assessment roll without giving to the person in whose name it is assessed at least five days' notice to appear and show cause, if any there be, why the assessed valuation of the property, or some part thereof, to be specified in the notice, shall not be increased

(2) A notice shall not be necessary:

(a) If the person appears voluntarily before the board, and is there personally notified that his property, or some specified part thereof, is, in the opinion of the board, assessed below its true cash value and is not uniformly assessed with other property.

(b) Where the board increases in a certain proportion the assessed valuations of all properties in clearly defined areas, or classes as established by the State Tax Commission, upon the rolls, in order that the assessed valuations of such properties generally shall be at true cash value and shall be equalized, as required by law. [Amended by 1953 c 296 §2]

309.100 Petition for reduction of assessment. (1) The owners of any taxable property, or the person in whose name such property is assessed, may petition to the board for reduction and equalization of

the assessed valuation placed upon such property by the county assessor on the roll submitted to the board in accordance with ORS 309.060

(2) Each petition for the reduction and equalization of the assessed valuation of a particular property shall:

(a) Be made in writing.

(b) State the facts and the grounds upon which the petition is made

(c) Be verified by the oath of the petitioner or his attorney

(d) Be filed with the board not later than the end of the first week the board is required by law to be in session

(3) Unless the petition is so made, verified and filed, it shall not be considered or acted upon by the board. Each petition shall state the address to which notice of the action of the board shall be sent

309.110 Action of board on petition. The action of the board upon every petition for the reduction of a particular assessment shall be entered of record by formal order. A copy of the order as to each petition shall be sent, by registered mail, to the petitioner at the postoffice address given in his petition.

309.120 Entry in roll of corrections, additions or changes. Corrections, additions to, or changes in the roll shall be entered therein in a column headed substantially "as equalized by the county board." The entries in such column shall be the record of the action of the board

309.130 Returning rolls to assessor. The assessment rolls, when examined, corrected and equalized by the board, shall be returned to the county assessor

309.140 Record of board affairs. The meetings, qualification, sittings and adjournment of the board shall be recorded in the journal of the county court or the board of county commissioners

309.150 Equalization of assessment of unsecured personal property. Assessment of stocks of goods or merchandise and of personal property, on which the tax is required to be paid as provided in ORS 311.460, 311.465 and 311.480, shall be equalized by the board in the same manner that other assessments of property are equalized.

309.160 to 309.200 [Reserved for expansion]

309.210 [Repealed by 1953 c.708 §19]

309.220 [Repealed by 1953 c 708 §19]

309.230 [Repealed by 1953 c.708 §19]

309.240 [Repealed by 1953 c.708 §19]

309.250 [Repealed by 1953 c.708 §19]

309.260 [Repealed by 1953 c.708 §19]

309.270 [Repealed by 1953 c.708 §19]

309.280 to 309.300 [Reserved for expansion]

EQUALIZATION OF ASSESSED VALUATIONS OF COUNTIES BY STATE TAX COMMISSION

309.310 "Commission" defined. As used in ORS 309.320 to 309.400, "commission" means the State Tax Commission.

309.320 State Tax Commission to equalize assessed valuation of counties. In order to secure an equal and uniform assessment and taxation of all the taxable property in the state, the State Tax Commission shall, annually, equalize the assessed valuation of the several counties in the state, as equalized by the several county boards of equalization, and certified by the county assessors thereof to the secretary of the commission, including that assessed and apportioned to the several counties by the commission as provided by law.

309.330 Transmission of summary of equalized assessment roll by assessor. (1) Forthwith after the assessment roll of any county has finally been equalized by the county board of equalization as provided by law, not later than the first Friday the commission is in session as a board of equalization and review, the county assessor shall transmit to the secretary of the State Tax Commission a certified copy of the summary of the equalized assessment roll.

(2) The summary of the assessment roll as equalized by the county board of equalization shall show in tabulated form, with such classification of property as the commission shall prescribe, all the taxable property in the county as equalized by the county board of equalization

309.340 Recording and tabulating summaries. Upon the receipt of tabulated summaries of the assessment rolls, the secretary of the commission shall record the summaries in a book provided and kept in his office for that purpose and shall, under the direction of the commission, compile the summaries into tabular form for the use of the commission

309.350 Meeting of commission to equalize assessments. In order to ascertain and equalize the amount of taxable property in each county, the State Tax Commission shall assemble at the state capital on the second Monday in June of each year and shall proceed to equalize the certified assessments of the several counties as provided in ORS 309.360 to 309.390.

309.360 Examining summaries; obtaining other information. The commission shall examine and compare the summaries of the equalized assessment rolls as certified by the county assessors and may obtain such other information as the commission considers necessary to ascertain and determine the true and relative value of all the taxable property in the several counties, including both property equalized by the county board of equalization and property assessed by the commission.

309.370 Equalizing total value of taxable property; tabulating results. (1) After the commission has examined and compared the summaries and obtained the other necessary information, the commission shall equalize the total value of all the taxable property in the several counties, including property assessed by the county boards of equalization and property assessed by the commission, so that the values are as nearly equal and uniform as possible

(2) The commission shall determine from the values so equalized the percentage that the equalized value of the taxable property in each county is of the whole value of the taxable property in the state as so equalized and shall combine the result in a table, or tables, in convenient form

(3) When finally approved by the commission the tables shall be signed by the chairman and secretary in duplicate and authenticated by the official seal of the commission. One copy of the tables shall be delivered to the Secretary of State; the other copy shall be retained on file in the office of the commission

309.380 Printing and distributing tables. The Secretary of State shall cause the tables delivered to him pursuant to subsection (3) of ORS 309.370 to be printed in convenient form. He shall, as soon as practicable, over his official seal, transmit two copies of the printed tables to each county clerk and county assessor in the state

309.390 Review of assessment roll and equalization to proceed concurrently. The review and correction of the assessment roll as provided in ORS 308.580 to 308.610 and the equalization as between counties as provided in ORS 309.310 to 309.380 shall proceed concurrently.

309.400 Ordering change of valuation by or reconvening of county board of equalization; making changes if board fails to comply. (1) The commission may order any county board of equalization to raise or lower the valuation of any taxable property and to add property to the assessment roll. The commission may require any county board of equalization to reconvene after its adjournment for any purpose for which it is legally constituted and may make such orders as it determines to be just and necessary.

(2) If a county board of equalization fails to comply with any order or requirement of the commission, the commission may make the correction or change in the assessment roll, and the corrections and changes shall be a part of the record of the proceedings of the board of equalization. If the commission raises the valuation of any property or adds property to the assessment roll, it shall give notice for the same time and in the same manner as is required in like cases for county boards of equalization. [Amended by 1953 c.22 §2]

309.410 to 309.500 [Reserved for expansion]

APPORTIONMENT AMONG THE COUNTIES OF THE REVENUE REQUIRED FOR STATE PURPOSES

309.510 Determining revenue necessary; apportioning among counties. In July of each year, but not earlier than 90 days from the end of the regular session, if any, of the Legislative Assembly held in that calendar year, the State Tax Commission shall

(1) Ascertain by computation and estimate the total amount of revenue necessary for state purposes for the current fiscal year, and

(2) Apportion such total revenue among the several counties in the manner provided in ORS 309.520; but the collection of any such revenue apportioned among the several counties shall be subject to any applicable statutory limitation.

309.520 Method of procedure. (1) The State Tax Commission shall proceed as prescribed in this section.

(2) The commission shall prepare a tabulated statement, consisting of

(a) All the items of expense, given separately, to which the state will be subject under existing laws for the fiscal year next after that year or period for which the last preceding levy of state revenues was computed and declared;

(b) All items of deficiency, including interest on unpaid warrants left over from the previous year, the payment of which has been authorized by law;

(c) The estimated expense of one biennial session of the Legislative Assembly, when the levy is made on the assessment of an even year; and

(d) Such additional amount or amounts as the Governor deems necessary to include to meet the expenses of the state for the fiscal year.

(3) There shall be segregated from the items tabulated in accordance with subsection (2) all requirements necessary for the payment of bonded indebtedness and interest thereon plus all requirements which can be met by continuing levies in excess of the six percent limitation imposed by section 11, Article XI, Constitution of Oregon, which have theretofore been approved by a vote of the people. The total of such segregated requirements shall constitute the state tax levy on property.

(4) From the sum total of all requirements not segregated pursuant to subsection (3) there shall be deducted all miscellaneous receipts, consisting of any surplus or estimated surplus remaining in the State Treasury from all funds, however derived, if not applied by law to some special purpose.

(5) The state tax levy on property segregated and levied pursuant to subsection (3) shall be offset first by the application of the Property Tax Reduction Account as provided in ORS 315.790, and if not thereby fully offset, then by the application of miscellaneous receipts to the extent that they are not applied in accordance with subsection (4) Subject to the limitations of ORS 311.660, the amount of the state tax levy on property not offset by the foregoing applications shall be apportioned among and charged to the several counties in that proportion which the total value of all the taxable property in each county bears to the total value of all the taxable property of the

state as equalized and certified to the Secretary of State by the State Tax Commission.

(6) Immediately after the commission has completed the computation, levy, offset and apportionment of the state tax levy on property in accordance with this section, a certificate thereof, signed by the chairman and secretary of the commission and authenticated by the official seal of the commission, shall be delivered to the Secretary of State, and a duplicate thereof shall be retained in the office of the commission. [Amended by 1953 c.323 §3]

309.530 Transmission of transcript of apportionment to county clerks. Upon the filing of the certificate as to the amount of revenue to be raised for state purposes and apportionment thereof, as required by subsection (6) of ORS 309.520, the Secretary of State shall immediately transmit an accurate transcript of the apportionment to the county clerks of the several counties.

309.540 [Repealed by 1953 c.705 §2]

309.550 Collection and payment of amount apportioned. Each of the several counties shall collect and pay over as required by law the amount apportioned. It shall not be necessary to change the values of the particular descriptions of property assessed in each of the several counties on the assessment rolls thereof. No deduction or abatement shall be made from the apportionment of any county because of the delinquency of any taxpayer, or error or omission in the assessment roll.

309.560 to 309.980 [Reserved for expansion]

PENALTIES

309.990 Penalties. Any person who willfully presents or furnishes to the commission or any member thereof, any statement required by the commission or any member thereof under ORS 309.360, that is false or fraudulent is guilty of perjury and, upon conviction, shall be punished as provided by law for such crime.

