

Chapter 309

1955 REPLACEMENT PART

Equalization and Apportionment of Property Taxes

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**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 time as such; and

(c) A nonoffice-holding freeholder who shall be appointed by the first two members of the board, who shall meet for that purpose on the first Tuesday in September of each year. The term of the third member shall be one year, starting with the first Monday in November; and he shall serve until the first Monday in November next following his appointment 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. All meetings of the board shall be held at the county courthouse, and the county court or board of county commissioners shall make provision for a suitable meeting place.

(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; 1955 c.709 §1]

309.022 Record of board proceedings; board expenses; compensation of members and board's appraisers. (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, a sum sufficient to defray the necessary traveling and living expenses of one member of the board while attending an in-service training

school conducted by the State Tax Commission and a sufficient amount to compensate the appraisers provided for under ORS 309.024. [1953 c.714 §3; 1955 c.709 §2]

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 shall hire one or more appraisers not otherwise employed by the county, for the purpose of aiding the board in carrying out its functions and duties under ORS 309.026 and 309.034. [1953 c.714 §3; 1955 c.709 §3]

309.026 November session of board; examination of ratio materials; recommendations to assessor. (1) After choosing the third member as provided by ORS 309.020, the board shall convene on the first Monday of November of each year. The board shall continue its sessions from day to day, exclusive of Sundays and legal holidays, until the functions provided in subsection (2) of this section are completed.

(2) The board shall examine the ratio study for the current year that has been previously prepared by the county assessor under ORS 309.028, together with the report of its appraisers made under ORS 309.034 and all orders, findings, data and other material of the State Tax Commission relating to the assessor's ratio study, the ratio adopted by the assessor and the ratio or ratios finally adopted by the board and the State Tax Commission for the current year. For the purposes of this examination, the State Tax Commission shall make available to the board copies of all such orders, findings, data and material. The board shall utilize the services of its appraisers employed under ORS 309.024 to examine, correlate and analyze such matter. The board shall then submit to the assessor its written recommendations relating to the steps that should be taken by the assessor to achieve equalization for the next year's assessment roll. Upon completion of the examination and the submission of recommendations to the assessor, the board shall adjourn. In no event shall the recommendations of the board be turned over to the assessor later than December 15. [1955 c.709 §4]

309.028 Ratio study by assessor; determining ratio between assessed and true cash value. Between December 15 of the preced-

ing year and April 15 of the current year, the county assessor shall study the recommendations of the board, prepare a ratio study in the manner provided by the rules and regulations promulgated by the State Tax Commission and determine the ratio between assessed values of all taxable properties on the current assessment roll and the true cash value of the properties. Not later than April 16 of each year, the assessor shall file with the county clerk, as clerk of the board, three certified copies of his study, including the ratio between assessed and true cash values determined by him, and, within five days after such filing, shall file a certified copy with the Secretary of the State Tax Commission. [1955 c.709 §6]

309.030 [Amended by 1955 c.709 §9; re-numbered 309.038]

309.032 Posting assessor's ratio. So that a taxpayer may know what relationship the assessed value of property on the current assessment roll bears to its true cash value, each county assessor shall, not later than April 16, post on or near each door opening into the assessor's office, and in a position where the notice can be read, a notice containing the following words (including the correct information for the blank spaces) printed in letters sufficiently large to be visible to a person with normal vision standing within 10 feet thereof:

The assessed valuation of locally assessed taxable property assessed by the county assessor's office in County, as entered on the 19.....-19..... assessment roll, is percent of the true cash value of such property.

The percentage determined by the assessor and shown in the notice shall be based upon the studies provided in ORS 309.028. [1955 c.709 §7]

309.034 April session of board; adoption or rejection of assessor's ratio; new ratio. (1) The board shall convene at the courthouse on the first Monday following April 16 of each year to examine the ratio study prepared under ORS 309.028 and the ratio posted by the assessor under ORS 309.032. The board shall utilize the services of its appraisers employed under ORS 309.024 to aid it in determining whether or not the ratio as posted by the assessor is accurate. The board shall continue its session from day to day, exclusive of Sundays and legal holidays, until it has determined

whether it will adopt or reject the ratio as posted by the assessor or until the end of the second week it is in session, whichever is sooner.

(2) If the board rejects the ratio, it shall determine a new ratio; and upon receipt of notice of the new ratio the assessor shall, in place of the ratio posted by him, post the new ratio in the manner provided in ORS 309.032. The board shall also file a detailed statement with the county assessor, with the county clerk, as clerk of the board, and with the Secretary of the State Tax Commission showing why the ratio was changed. The board shall immediately thereafter give public notice stating the ratio posted by the assessor and the ratio determined by the board and the board's reasons for the change in ratio. The notice shall further specify that the board will entertain petitions for the reduction and equalization of the assessed valuations placed on property (a) for an additional seven days beyond the date of the third publication or the date of the posting of the notice, or (b) until the end of the first week the board is in session under ORS 309.040, whichever is later. The notice shall be given by three consecutive daily publications in a daily newspaper published in the county, or if there is no daily newspaper published in the county, then by two consecutive weekly publications in any other newspaper published in the county, or if there is no newspaper published in the county, then by posting notices in six conspicuous places in the county. Proof of such notice shall be made as provided in ORS 309.050.

(3) Filing of petitions under subsection (2) of this section shall be made in the same manner as provided for petitions under ORS 309.100, except for the time of filing. [1955 c.709 §8]

309.036 Publicizing ratio. (1) The committee or board, otherwise authorized by law to publish or give notice of a public meeting for the discussion of the estimates of receipts and expenditures of a county for the ensuing fiscal year, may include in such notice the ratio as adopted by the assessor, the board of equalization or by the State Tax Commission pursuant to ORS 309.020 to 309.105 and 309.410, whichever is applicable at the time of publication or notice.

(2) In order that full publicity may be had of the determinations of ratio and of the meeting of the board of equalization, in

addition to the notices otherwise prescribed by statute, the assessor, board of equalization and tax commission may cause additional publicity thereof to be given by other means, including publications in other newspapers and by radio and television announcements. [1955 c.709 §§17,18]

309.038 Function of board at May session. The board, at its May sessions, 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. [Formerly 309.030]

309.040 May session 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 May session and ratio; persons interested to appear. (1) Before the May sessions of the board, 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, and stating the ratio adopted or determined by the board of equalization under ORS 309.034 if the board has at the time of the first publication adopted or determined

the ratio, otherwise stating the ratio determined by the assessor under ORS 309.028 and 309.032.

(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. [Amended by 1955 c.709 §10]

309.060 Assessor to present assessment roll. At the May meeting the county assessor shall lay before the board the assessment rolls prepared by him. [Amended by 1955 c.709 §11]

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. At the May sessions, 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 its true cash value, or a percentage thereof, applied uniformly to all classes of property within the county, 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 its true cash value, or a percentage thereof, applied uniformly to all classes of property within the county. [Amended by 1955 c.709 §12]

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) Except when the filing of the petition at a different time is permitted under ORS 309.034, be filed with the board not later than the end of the first week the board is required by law to be in session under ORS 309.040.

(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. [Amended by 1955 c.709 §14]

309.105 Petition need refer only to petitioner's property; determination of correct assessed valuation. (1) When a county assessor is required to post the notice provided for in ORS 309.032 or 309.034, if a person petitions under ORS 309.034 or ORS 309.100 for reduction and equalization of the assessed valuation of property assessed in such

county and states in his petition the true cash value of the particular property, the county board of equalization shall not deem such petition insufficient or fail to consider or to take action thereon merely because the petitioner, in stating therein the facts and grounds upon which the petition is made, does not make statements regarding the valuation or assessment of property other than the particular property with which the petition is concerned.

(2) When the county board of equalization determines whether the particular property of a petitioner is assessed beyond its true cash value or a percentage thereof applied uniformly to all classes of property within the county, it shall consider the correct assessed valuation of the property to be the result obtained by multiplying the true cash value of the property, as determined by the board, by the percentage contained in the notice required by ORS 309.032 or 309.034, whichever percentage is applicable. [1955 c.709 §13]

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 Review of ratio by commission; appeal to commission for reduction of assessment; appeal from commission. (1) The State Tax Commission, while meeting as a board of equalization under ORS 309.350, shall concurrently therewith examine the ratio studies prepared by the assessors under ORS 309.028 and the ratios determined by county boards of equalization under ORS 309.034 and the statements of the boards. If the commission finds that the ratio posted by an assessor under ORS 309.032 and adopted by the county board of equalization or the ratio determined by the board under ORS 309.034 is 10 percent more or less than the ratio based upon ratio studies prepared by the commission, the commission shall substitute its ratio in place thereof.

(2) The commission shall thereafter give public notice of the ratio substituted by the commission by three weekly publications in a newspaper printed in the county in which the commission substitutes its ratio or, if there is no such newspaper, by posting notices in six conspicuous places in the county. Within 30 days of the publication of the last notice or the posting of the notices, the owners of any taxable property, or the person in whose name such property is assessed, may appeal to the commission for a reduction and equalization of the assessed valuation placed upon their property by the county assessor or the board of equalization and equalized by the board as provided by law. Appeals shall be filed and hearings shall be held in the same manner as provided by ORS 306.515 and 306.525 to 306.580. [1955 c.709 §16]

309.420 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. By August 15 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. [Amended by 1955 c.591 §1]

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; and

(c) When the levy is made on the assessment of an even year, the estimated expense of one biennial session of the Legislative Assembly, and 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 total of the items tabulated in accordance with subsection (2) of this section:

(a) The amount necessary for the payment of bonded indebtedness and interest thereon;

(b) The amount which can be met by continuing levies in excess of the limitation imposed by section 11, Article XI, Constitution of Oregon, which have theretofore been approved by a vote of the people; and

(c) The amount which is within the limitation imposed by section 11, Article XI, Constitution of Oregon. The total of the segregated amounts set out in this subsection shall constitute the state tax levy on property.

(4) From the total of the items tabulated in accordance with subsection (2) of this section, after the amounts segregated pursuant to subsection (3) of this section have been deducted, 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) of this section 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) of this section. 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; 1955 c.34 §1; 1955 c.591 §2]

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. (1) Violation of ORS 309.032 is punishable, upon conviction, as provided in subsection (4) of ORS 306.990; and the office of a convicted assessor shall become vacant when the conviction is final. The failure of the assessor to include the correct percentage in the notice required to be posted under ORS 309.032 is not a violation of ORS 309.032 unless the number in the posted notice indicating percentage varies at least 20 percent from the ratio as finally determined either by the board under ORS 309.034 or by the State Tax Commission under ORS 309.410.

(2) The board of equalization, at the time of its first meeting next following the meeting of the State Tax Commission under ORS 309.350, shall report to the district

attorney any apparent violations of subsection (1) of this section.

(3) Any person who wilfully 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. [Subsections (1) and (2) enacted as 1955 c.709 §15]

CERTIFICATE OF LEGISLATIVE COUNSEL

Pursuant to ORS 173.170, I, Sam R. Haley, Legislative Counsel, do hereby certify that I have compared each section printed in this chapter with the original section in the enrolled bill, and that the sections in this chapter are correct copies of the enrolled sections, with the exception of the changes in form permitted by ORS 173.160 and other changes specifically authorized by law.
Done at Salem, Oregon,
on October 15, 1955.

Sam R. Haley
Legislative Counsel