Chapter 311

1957 REPLACEMENT PART

Collection and Refund of Property Taxes

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GENERAL PROVISIONS

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311.010 "County court" includes board of county commissioners. As used in this chapter, unless the context requires otherwise, "county court" includes the board of county commissioners.

311.015 Recovery of damages and costs by person injured by false return or fraudulent act of tax collector. If a person is injured by the false return or fraudulent act of a tax collector or sheriff, such person shall recover upon suit, brought on the bond of the tax collector or sheriff and his sureties, double damages and costs of suit.

311.020 to 311.050 [Reserved for expansion]

SHERIFF AS TAX COLLECTOR

311.055 Sheriff as tax collector. The sheriff of each county shall be the tax collector thereof.

311.060 Bond. Before entering upon his duties as tax collector, the sheriff shall give a bond, signed by some responsible surety company, or some responsible surety or sureties as approved by the county court, conditioned for the faithful performance of his duties as tax collector, in the amount the county court directs. The bond, if signed by a surety company, shall be paid for by the county court. The bond shall be additional and cumulative to the general bond given by the sheriff, to which resort may be had, in case of failure or default of his duties as tax collector, if the bond described in this section is unenforceable or insufficient.

311.065 Additional deputies and clerical assistance. In addition to the deputies and the clerical assistance provided and specified by law, each county tax collector shall be entitled to such additional deputies and clerical assistance as may be 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.

311.070 to 311.100 [Reserved for expansion]

PREPARING TAX ROLLS; RESTORATION AFTER DAMAGE

311.105 Certificate of assessor of total amounts charged against property. After receiving all the notices provided for by law and after the apportionment and extension of taxes on each parcel of real property and on the personal property of each owner as appearing in the assessment roll, the county assessor shall forthwith make a certificate, in duplicate, of the several total amounts charged on the taxable property of the county for the several purposes for which taxes may have been legally levied. The assessor shall deliver one copy of the certificate to the county clerk and shall attach the other to the assessment roll.

311.110 Warrant of clerk authorizing collection of taxes. After receiving the certificate required by ORS 311.105, the county clerk shall forthwith issue to the county assessor a warrant, in the name of the State of Oregon, under the hand of the clerk and the seal of the county court, authorizing the collection by the tax collector of the taxes as shown in the certificate. The assessor shall attach the warrant to the assessment roll.

311.115 Delivery of assessment roll to tax collector; tax roll. After attaching the warrant as required by ORS 311.110, the assessor shall deliver the roll to the tax collector not later than 30 days prior to the date provided by law when any tax or part of tax appearing in the roll becomes due and payable. The assessment roll thereafter shall be a tax roll. The tax collector shall give a receipt, in duplicate, for the roll. One copy of the receipt shall be filed with the assessor and the other with the county clerk. All tax rolls shall be preserved as public records.

311.120 Adding uncollected tax to tax for succeeding year; placing property as to which tax adjudged void upon rolls; relisting, reassessment and relevying. (1) If a tax levied on property liable to taxation is prevented from being collected for any year or years by reason of an erroneous proceeding, or other cause, the amount of the tax which should have been paid on the property shall

be added to the amount of tax upon the property for the next succeeding year; and if any tax is adjudged void for want of form or manner of procedure on the part of the taxing officers, the county assessor or tax collector shall cause the property to be placed on the assessment and tax roll of the current year, the tax to be collected as other taxes of that year are collected.

(2) There shall be, if necessary, a relisting, reassessment and a relevy of the proper tax in the manner and by the person authorized by law to list property and levy and assess a tax. The relisting, reassessment and relevying shall take place within five years from the date the tax would have been delinquent if the property had been properly listed, assessed and tax levied thereon. If the question is raised in the courts as to the legality of such tax, the five years shall not commence to run until the question is finally determined by the courts.

311.125 Carrying forward delinquent taxes to current tax roll. The tax collector shall carry forward to the current tax roll a memorandum of all delinquent taxes on each description of property, and enter the delinquent taxes opposite the property upon which the taxes are delinquent, in a column provided for that purpose, showing the amounts for each year.

311.130 County clerk to compute and compile aggregate value of property in road districts; furnishing certificate thereof. The county clerk of each county in preparing the tax rolls, after the several assessments therein have been finally equalized, shall compute the aggregate value of all assessable property in each road district in the county, and shall compile that value upon a page or pages of the tax roll in each county, showing the number of the road districts consecutively, with the aggregate valuation of the assessable property in each road district shown opposite to the number thereof respectively. The county clerk, upon application of any roadmaster of his county, or of any three resident freeholders of the road district, shall furnish a certificate, under seal of the county court, showing the aggregate valuation of the assessable property, in the road district from which application was made.

311.135 Restoration of current assessment roll after destruction or damage. (1) If the current assessment roll of any county is destroyed or damaged by fire or other disaster, the county assessor shall repair and restore the assessment roll, extend all regular and lawful tax levies therein and deliver the restored roll as a tax roll to the tax collector at the earliest practicable time.

(2) The provisions of ORS 311.115 as to the time of delivery of a tax roll to the tax collector by the assessor are waived in such case.

311.140 Restoration of tax rolls after destruction or damage; preparing transcripts as delinquent tax rolls. (1) If the tax rolls of any county are destroyed or damaged by fire or other disaster, the tax collector of the county shall prepare transcripts of those parts of the rolls in which it appears, from evidence in his possession or otherwise obtainable, that taxes are delinquent on real or personal properties. The State Tax Commission and the assessor of the county shall assist the tax collector in the preparation of the transcripts.

(2) When certified by the tax collector, as provided in ORS 311.540, the transcripts shall be the delinquent tax rolls of the county.

(3) The unpaid taxes exhibited in delinquent tax rolls prepared and certified in accordance with this section are liens upon the real and personal properties therein described, and shall have the same force and effect as the liens of taxes charged in the original tax rolls of the county. Such taxes shall be subject to the provisions of law for the collection of delinquent taxes on real or personal property, for issuance of certificates of delinquency, foreclosure of tax liens, and sale of the several properties described in such delinquent tax rolls.

311.145 Supplying materials and clerical help to restore rolls. The county court shall supply and furnish the tax collector and assessor with the books and other materials and clerical help necessary to carry out ORS 311.135 and 311.140.

311.150 to 311.200 [Reserved for expansion]

CORRECTING ERRORS OR OMISSIONS IN ROLLS

311.205 Correcting errors or omissions in rolls. (1) If at any time after the roll has been returned to the assessor from the board of equalization, the officer having charge of

the rolls discovers errors or omissions of any kind therein, he may, with the assent and concurrence of the assessor or of the State Tax Commission, properly correct the rolls to conform to the facts in whatever manner may be necessary to make the assessment, tax or other proceeding whatsoever regular and valid. The officer in charge of the rolls shall make any change requested by the State Tax Commission which relates to an assessment of property made by the commission.

(2) The correction shall be made in red ink, or otherwise distinguished, and shall be signed with the initials of the officer making it and shall include the date of the correction. Whenever a correction is to be made after May 1, the effect of which is to increase the assessment to which it relates, except where made by the county board of equalization, the procedure prescribed in subsection (2) of ORS 311.210 shall be followed; and the provisions therein with respect to appeals shall likewise apply. [Amended by 1953 c.26 §2; 1957 c.324 §8]

311.210 Procedure for placing omitted property on roll. (1) Whenever, after the return of the assessment rolls to the county assessor by the board of equalization, the officer having the possession of the roll discovers or receives credible information, or if he has reason to believe that any real or personal property, or any buildings, structures, improvements or timber on land previously assessed without the same, has from any cause been omitted, in whole or in part, in the assessment of any year or number of years not exceeding five years prior to the last roll so equalized and returned, or from the assessment roll or the tax roll, he shall proceed to correct the assessment or tax roll in his hands, and add the property thereto, with the proper valuation, and extend thereon the proper amount of taxes at the rate which the property would have been taxed had it been properly upon the tax roll for the year or years as to which it was omitted. To enable the officer to comply with this subsection he hereby is invested with all the powers of the assessor, board of equalization and county clerk under the laws in force during such years and thereafter. Whenever the officer having possession of the roll discovers or receives credible information that the valuation as of the day of assessment, of any inventories, merchandise and stock in trade, exceeds the valuation as stated in the taxpayer's return thereof and the true cash value as found by the assessor, the excess shall be presumed to be omitted property subject to additional assessment as provided in this section.

(2) Before making such corrections or additions, the officer shall give notice to the person claiming to own the property or occupying it or in possession thereof; except that where the officer has reason to believe the property is either no longer in existence or is outside the county, or where the property consists of inventories, merchandise and stock in trade, he shall give notice to the owner or the person in possession on the assessment date of the year or years as to which the property was omitted. The notice shall be in writing, mailed to the person's last known address, and shall state the officer's intention to add the property to the assessment or tax roll and assess the property in such person's name, describing the property in general terms, and requiring the person to appear at a specified time, not less than 20 days after mailing the notice, and to show cause, if any, why the property should not be added to the assessment and tax roll and assessed to such person. If the party so notified does not appear, or if he appears and fails to show any good and sufficient cause why the assessment shall not be made, the correction or addition shall be made, and the officer making it shall file in his office a statement of the facts or evidence on which he made the correction. Appeal on any issue of law or fact may be taken from the action of the officer in making the correction or addition by the person aggrieved within 10 days after the action of the officer is taken, by giving notice to the officer and otherwise proceeding in the manner provided for appeals from the board of equalization.

(3) The taxes added to an assessment or tax roll under this section shall become liens on property as provided in ORS 311.405. Taxes which would have previously become delinquent if they had been properly extended upon the tax roll for the year or years as to which they were omitted, shall be extended on the current tax roll as delinquent taxes, and shall thereafter be considered for all purposes of collection and enforcement of payment, as having become delinquent on the date they would normally have become delinquent; except that such delinquent taxes shall not bear interest for any period prior to their extension on the

tax roll unless it appears to the satisfaction of the officer placing the property on the assessment roll that the omission of the property was due to a wilful attempt to evade the payment of taxes on the property. When it appears to the satisfaction of the officer making the addition of property that the omission of the property was due to a wilful attempt to evade the payment of taxes on the property, then interest at the rate of two-thirds of one percent per month, or fraction thereof, shall be added to the amounts so charged, which interest shall be computed from the date or dates that payment of the charges were properly due, and which interest shall continue to run until payment of the charges. Payments on the amounts added to the assessment or tax roll under this section shall be credited first to interest accrued and then to principal of the charges.

(4) This section, as amended in 1955, applies with respect to corrections and additions to assessment and tax rolls for the fiscal year 1955-56 and subsequent fiscal years. Corrections and additions with respect to assessment or tax rolls for fiscal years prior to 1955-56 shall be governed by the law in effect for such years. [Amended by 1955 c.720 §2]

311.215 Mandamus to require placing of omitted property on roll. If any officer described in ORS 311.210 fails to comply with ORS 311.210 on the discovery by himself, or on credible information being furnished him by another person, that property has been omitted from taxation, the state, on the relation of any state officer or of any taxpayer of the county in which the failure occurs, may proceed against the officer in any court of competent jurisdiction by mandamus to compel him to comply with ORS 311.210. In the trial of the suit the question of what constitutes credible information is a question of fact to be determined by the court trying the case in the same manner other issues of fact are determined. If judgment is rendered that credible information has been discovered by or furnished to the officer, or that he has reason to believe that property has been omitted from taxation, the officer shall forthwith place the omitted property on the assessment and tax roll in accordance with ORS 311.210 and this section. If judgment is rendered against the officer, he shall be liable for all costs of the mandamus suit, and for a reasonable attorney's fee for relator's attorney, which shall be taxed as a part of the costs of the suit. If proceedings are instituted under this section on the relation of any private citizen, the relator shall give bond to the satisfaction of the court to pay all costs which may be recovered against him.

311.220 When corrected entry not prejudicial. (1) No grantee, mortgagee or other person, other than the owner of property on the date that any tax became a lien and charge on such real property, who has relied in good faith upon the entries appearing upon any tax roll in the hands of the tax collector or has changed his position in reliance upon such tax record, shall be in any way prejudiced by any corrected entry made by the tax collector on such tax roll in pursuance of law or be held liable for the payment of any tax shown on such tax roll as paid prior to the corrected entry.

(2) This section does not apply to:

(a) Property omitted from the tax roll as provided in ORS 311.210.

(b) Entries made under ORS 311.405 to 311.415, 311.470, 311.475, 311.640 and 311.645, pertaining to delinquent taxes on personal property.

311.225 to 311.250 [Reserved for expansion]

TIME AND MANNER OF COLLECTION OF TAXES

311.255 Taxes of all taxing agencies collected with county taxes. All taxes levied by any school district, road district, incorporated city or town, port or other municipal corporation or taxing agency or district authorized by law to levy taxes shall be collected by the same officer and in the same manner and at the same time as taxes for county purposes are collected.

311.260 Payment of taxes in lawful money; payment with bonds or interest coupons. (1) Except as provided in subsection (2) of this section and in ORS 311.265, all taxes levied in this state shall be collected and paid in lawful money of the United States, and not otherwise.

(2) The governing body of any municipal corporation or school district may, by appropriate ordinance or resolution, provide that all taxes levied by the municipality or school district for any or all of the taxable years prior to and including 1934, and which taxes are delinquent, together with

the interest thereon, may be paid by the bonds or interest coupons of the municipality or school district. The filing of a certified copy of the ordinance or resolution with the tax collector of the county in which the municipality or school district is located shall be the authority for the tax collector to accept such bonds or interest coupons in payment of such delinquent taxes and interest.

311.265 Payment of taxes with warrants. (1) Any warrant of a county or of any municipal corporation, taxing district or political subdivision shall be received, without regard to priority of issue or registration, in payment of any tax levied for the fund on which the warrant is drawn, except that a warrant not immediately redeemable shall not be received on any tax or part of a tax specifically levied or budgeted for the payment of principal or interest of bonded indebtedness. The tax collector shall not accept from any taxpayer warrants in a larger amount than the particular tax or part of a tax such taxpayer may be entitled to pay in such warrants.

(2) The tax collector shall note on each tax receipt and copy thereof the number and amount of each warrant he receives and shall write or stamp across the face of each warrant the date of receipt and the words "Received for taxes." No warrant received in payment of taxes shall draw interest after the date of receipt.

(3) This section does not apply to special assessments, appearing on the tax roll, levied by an irrigation, drainage or water supply district.

311.270 Discounting county orders prohibited. No county officer shall purchase or receive in payment of taxes or in exchange, or otherwise, any county orders or any demand against his county for a claim allowed by the proper officer to allow the claim during his term of office, for an amount less than that expressed on the face of the order or demand.

311.275 Grantor and grantee proportionally liable. As between the grantor and the grantee of real property, when there is no express agreement as to payment of the taxes on the property becoming due and payable for the fiscal year in which the sale occurs, the grantor is liable for the same proportion of the taxes as the part of the fiscal year prior to the day of the sale of the property bears to the whole of the fiscal year, and the grantee is liable for the remainder of the taxes.

311.280 Payment of taxes on part of property assessed as one parcel. (1) Any person desiring to pay taxes on any part of any real estate assessed as one parcel or tract may do so by applying to the county assessor or his deputy, who shall determine the relative or proportionate value such part bears to the value of the whole tract assessed, and shall file his statement thereof with the tax collector, on which basis the assessment shall be divided and taxes shall be collected accordingly. However, the assessor or deputy shall not be required to divide an assessment of any smallest legal subdivision, according to the United States survey or the duly recorded plat of any subdivided area, or any smallest area described by metes and bounds in the county record of deeds, unless the person calling for the division of assessment owns, or holds a mortgage or other lien on that part only of such smallest subdivision or area on which he desires to pay the taxes, and has filed with the assessor a true copy of the deed, contract of sale, mortgage or other instrument evidencing his interest; provided that whenever such instrument is otherwise recorded in the county records, such filing shall not be required. When filed with the assessor, such instrument shall not constitute a public record.

(2) If protest is filed to the division, the matter shall be heard by the county court at its next regular session for transaction of county business, and the county court shall make a final division of the assessment, and the tax collector shall collect and receipt for the taxes as determined and ordered by the county court. [Amended by 1953 c.109 §2]

311.285 Right of action in occupant or tenant paying tax against person who should pay; retention out of rent. If any tax on any real estate is paid by or collected from an occupant or tenant when there is some other person who, by agreement or otherwise, ought to pay the tax, or any part thereof, the occupant or tenant shall be entitled to recover by action the amount which the person should have paid with interest thereon, or the occupant or tenant may retain the same out of any rent due or accruing from him to such person for real estate on which the tax is so paid.

311.290 [Repealed by 1953 c.705 §2]

311.295 to 311.320 [Reserved for expansion]

311.325 Charging collector with taxes. (1) The county clerk shall charge against the tax collector the full amount of taxes charged on the tax roll.

(2) The tax collector shall in settlement be allowed as credits against such charges the amounts that he:

(a) Reports to the county court that he has collected on the roll.

(b) Finds to have been twice charged on the roll.

(c) Is unable to collect and returns to the court as not collectible.

311.330 Collecting where double tax assessed. If the tax collector discovers that any property has been assessed more than once for the same year, he shall collect only the tax justly due thereon. He shall make return to the county court of the balance as double assessment and shall be properly credited therefor.

311.335 Statement of collections; settlement with treasurer; payment by treasurer to taxing units. (1) The tax collector, on or before the tenth day of each month, shall make a statement in triplicate of the exact amounts of cash and of warrants collected during the preceding month for taxes, penalties and interest, and the amounts thereof shall be credited to the several funds for which they were respectively collected. One of the statements shall be filed with the county clerk, one with the county treasurer and the other retained on file in the office of the tax collector.

(2) The tax collector, on the tenth day of each month, shall make settlement with the county treasurer and pay over to the treasurer all cash and warrants collected by him for the several funds during the period covered by the statement, and shall take receipts in duplicate for all moneys and warrants so paid to the treasurer. The tax collector shall retain one receipt and file the other with the county clerk.

(3) The statements and settlements may be made more often and for shorter periods if the tax collector so desires but one of the statements so filed shall cover a period coinciding with the last business day of the particular calendar month.

(4) The county treasurer shall keep the moneys and warrants received by him from the tax collector in their respective funds and shall pay such moneys and warrants over to the several taxing units respectively entitled thereto upon demand and take receipts therefor.

311.340 Taxing unit requiring collector to deposit collections; treasurer paying to taxing unit. (1) If the tax collector fails to pay over the cash and warrants to the county treasurer on or before the tenth day of the month as required by ORS 311.335, the tax collector upon demand of any taxing unit shall forthwith deposit with the county treasurer, for the use of such unit, a sum of money not to exceed 50 percent of its share, determined on a percentage basis, of the current year's taxes collected and not yet paid over to the county treasurer. However, if the tax collector certifies to the county treasurer that, of the taxes collected and not yet paid over, no substantial amount represents taxes collected for and due to the taxing unit by which the demand was made, the tax collector shall not be required to make such deposit.

(2) Out of any sums so deposited with him, the county treasurer shall withhold, for proper application, such amount as he, in his capacity as county treasurer, may be required to apply to obligations of the taxing district. He shall pay the balance to the taxing unit, and take a receipt therefor.

(3) The treasurer shall give the tax collector a receipt for any sums paid over by the tax collector under this section. Upon the next settlement the tax collector shall be credited for the amounts so paid.

311.345 Recovery of damages and interest for failure to settle taxes on assessment roll or for withholding payment of public moneys. (1) If a tax collector or sheriff fails to make settlement of the taxes included in his assessment roll within the time required by ORS 311.335, he shall be charged with five percent damages and 12 percent interest per year from the day payment should have been made of the balance of unsettled taxes due from him.

(2) If a tax collector or sheriff withholds the payment of any public moneys collected or received by him after the moneys should be paid and have been demanded, he shall be liable to pay 10 percent damages and 12 percent interest per year from the day payment should have been made by him of the moneys.

(3) If a tax collector or sheriff neglects or refuses to pay over all moneys collected by him for taxes to the person or municipality entitled thereto, he shall, in addition to the criminal penalty provided for in subsection (6) of ORS 311.990, be liable to pay 10 percent damages and 12 percent interest per year from the day payment should have been made by him of the moneys.

(4) The moneys, damages and interest authorized to be collected under this section may be collected by suit upon the bond of the tax collector or sheriff for the recovery of the same.

311.350 Money received for specific object to be kept in proper fund. Money collected or received by any officer for a distinct and specified object shall be kept as a separate fund for the specified object and no portion shall be paid or applied to any other object or purpose without due authority.

311.355 Receiving and receipting for moneys and warrants collected; noting payments on tax roll. (1) The tax collector shall receive and receipt for all moneys and warrants collected by him for taxes and shall note on the tax roll the date of payment and the number of the receipt; except that a temporary or interim receipt may be issued on payment of any instalment of less than one-quarter of a particular tax account, each such receipt to be entered in the records of the tax collector's office.

(2) Every tax receipt shall state plainly on its face the fiscal year for which the taxes entered therein have been levied followed by the word "Taxes." The tax collector, and any other officer authorized to collect taxes, shall keep stub receipt books, in which shall be kept a copy of each receipt by him issued. The receipts and stubs shall be numbered consecutively for each year, and shall show exactly the amount paid in cash and the amount paid in warrants, the place and date of issuance, and the purpose for which and the property on which the taxes were paid. The stubs or copies of the receipts shall contain the post-office or residence address of the taxpayer, which may be ascertained and entered at the time of the payment.

311.360 Indorsing delinquent taxes on receipt for current year's taxes. In issuing a receipt for taxes of the current year the tax collector shall indorse upon the face of the receipt a memorandum of all delinquent taxes against the property described in the receipt, showing the years for which taxes are delinquent and the amount of the taxes delinquent for each year.

311.365 Collection register. The tax collector or other officer authorized by law to collect taxes shall keep, as a part of the records of his office, a collection register in which he shall make proper entries showing:

(1) The various amounts of taxes collected by him.

(2) The amounts thereof collected for each separate fund.

(3) The year in which the tax so collected became due.

(4) The numbers and dates of the respective receipts.

311.370 Receipts for taxes collected by assessor; entries in assessment roll; settlement with tax collector. For all taxes collected by him under ORS 311.460 and 311.465 the assessor shall issue receipts similar in form to the receipts issued by the tax collector on payment of taxes regularly charged on the tax roll. The assessor shall enter all assessments of such property in the assessment roll then in his possession and shall make proper entries showing the extension, apportionment, collection and payment of the taxes. The assessor, on the first Monday in each month, shall make a settlement with the tax collector, and shall pay into the county treasury all moneys collected by him for such taxes during the preceding month.

311.375 Forwarding state taxes by county treasurers. (1) On or before December 1 in each year each county treasurer shall pay over to the State Treasurer one-half of the amount of state taxes charged to his county for the fiscal year then current. In similar manner the county treasurer shall pay over one-quarter of such taxes on or before March 15, and the remainder of such taxes on or before June 30, of the fiscal year.

(2) Each such payment of state taxes shall be made without deduction for any cause out of the first moneys collected and paid into the county treasury over which the county has control.

(3) If a county fails to pay to the State Treasurer its entire apportionment of the

taxes within 30 days after the dates prescribed in subsection (1) of this section, the unpaid balance shall be deemed delinquent, and is a debt due and owing by the county to the state and the county shall pay the legal rate of interest thereon from such date until paid. The payment of such interest shall not relieve the county treasurer from any penalty imposed by law for failure to pay such taxes as required by law.

(4) If a county treasurer fails to pay to the State Treasurer any money in his hands for the payment of the amount of state taxes charged to the county at the time prescribed in subsection (1) of this section, he shall, in addition to other penalties, be liable to the following:

(a) If he fails for a period of 10 days after the time prescribed, he shall forfeit to the state 20 percent on the amount withheld.

(b) If he fails for a period of 30 days after the time prescribed, he shall forfeit his office as treasurer and is a public defaulter.

311.380 to 311.400 [Reserved for expansion]

311.405 Tax as a lien. (1) All taxes lawfully imposed or levied on real or personal property are liens on such real and personal property, respectively. Such taxes include delinquent taxes on personal property made a lien on real property, and taxes on real or personal property added to an assessment or tax roll pursuant to ORS 311.210.

(2) Taxes on real property shall be a lien thereon from and including July 1 of the year in which they are levied until paid and, except as otherwise specifically provided by law, such lien shall not be voided or impaired.

(3) Taxes on personal property shall be a lien thereon, and on all the personal property of the person assessed from and including January 1 of the year of assessment until paid, except as provided in ORS 311.410.

(4) Where real or personal property is omitted from the assessment or tax roll prepared as of January 1 of the current calendar year and notice is given pursuant to subsection (2) of ORS 311.210 during such year and the property subsequently is added to such roll pursuant to ORS 311.210, the taxes shall be a lien on such property and on other property at the same time and in the same manner as taxes became liens on the taxable property not so omitted from the roll.

(5) Taxes on real and personal property omitted from an assessment or tax roll prepared as of January 1 of a prior calendar year and added to such roll pursuant to ORS 311.210, shall be a lien on such property from and including the date the addition or correction is made on such roll. Where the omitted property consists of any building, structure, improvement or timber which has been severed or removed from the land, the taxes on such property also shall be a lien against the land. Where the property omitted is personal property, the taxes also shall be a lien on all the personal property of the person assessed from such date of addition or correction. However, no taxes shall become a lien on real or personal property under this subsection where the property was transferred to a bona fide purchaser after the assessment date for such prior calendar year and prior to the lien date provided for hereunder.

(6) Each lien, whether on real or personal property, shall include all interest, penalties and costs applicable by law to any of such taxes. Such liens shall have priority to and be fully satisfied before any judgment, mortgage or other lien or claim, except the lien for taxes for a subsequent year; provided, that a judgment, mortgage or other lien placed of record prior to the time personal property taxes become a lien on real property shall have priority over the personal property tax lien. [Amended by 1953 c.707 §2; 1955 c.720 §3]

311.410 Effect of transfer of property on lien and on taxability of property. (1) Real property or personal property having a status as such on January 1 which is subject to taxation on July 1 shall remain taxable and taxes levied thereon for the ensuing fiscal year shall become due and payable, notwithstanding any subsequent transfer of the property to an exempt ownership or use. Real property exempt from taxation on July 1 shall remain exempt for the ensuing fiscal year, notwithstanding any transfer within such year to a taxable ownership or use.

(2) No sale or transfer of personal property or any part thereof shall affect the lien under ORS 311.405. Taxes on personal property transferred from a tax exempt to a taxable ownership or use, as provided in sub-

section (4) of this section, shall be a lien on all the personal property of the person assessed from and including the date of transfer until paid. Such liens shall be in all other respects subject to the provisions of this section and ORS 311.405 relating to liens on personal property.

(3) Transfer of real property before July 1 of any year from a taxable to an ownership or use which is exempted from taxation under ORS 307.130, 307.140 and 307.150 shall not operate to render such property exempt from taxation for such year unless the statement provided for in ORS 307.170 is filed as directed within 60 days from the date of the transfer.

(4) Transfer of real property or personal property having a status as such on January 1, from a tax exempt to a taxable ownership or use at any time between January 1 and June 30, both inclusive, of any year shall constitute notice to the transferee, owner or person in control of the property that it will be subject to taxation for the fiscal year next ensuing. In case of real property, the transferee, owner or person in control forthwith shall advise the county assessor in the county in which the property has its situs for taxation of the transfer. In the case of personal property, the transferee shall within 30 days after the transfer make a return listing the information required by ORS 308.290 to 308.300. Where the assessor is not advised of the transfer in time for him or the county board of equalization to enter the property in the current assessment roll as provided by law, the officer having subsequent possession and control of the roll, whether as assessment or tax roll, shall make therein the proper entries of assessment and taxation of the property for such fiscal year. All assessments and tax charges so made and entered shall be as of omitted property and subject to ORS 311.210.

(5) Real property which is the subject of eminent domain proceedings instituted by a public body shall, for the purposes of this section, be deemed to have been transferred as of the date of payment therefor, the date of entry into possession by the public body or the date of entry of judgment in such proceedings, whichever is earlier. [Amended by 1953 c.707 §2]

311.412 Effect of acquisition of property by state or political subdivision by eminent domain on taxes for prior fiscal years. (1) Whenever, by eminent domain proceedings, the State of Oregon or any political subdivision thereof acquires title to any real property upon which property taxes for any year or years prior to the fiscal year of such acquisition have become a lien upon said real property, all such liens shall be transferred to and be paid out of the award of the jury given in such proceedings. The real property acquired by the state or any political subdivision thereof shall be free and clear of any liens or liability for such property taxes.

(2) In the event the real property acquired by the state or any political subdivision thereof was a part of a larger parcel upon which property taxes for any year or years prior to the fiscal year of such acquisition have become a lien, only such proportion of such taxes as the assessed value of the part acquired by the state or the political subdivision thereof bears to the assessed value of the said larger parcel shall be transferred to and paid out of the award of the jury given in said proceedings, and the remainder of such taxes shall continue a lien upon the remainder of said larger parcel. [1953 c.539 §1]

311.413 Effect of acquisition of property by state or political subdivision by eminent domain on taxes for current fiscal year. (1) Whenever, by eminent domain proceedings, the State of Oregon or any political subdivision thereof acquires title to any real property upon which property taxes have been levied for the fiscal year in which such property is acquired, the state or the political subdivision thereof shall pay such proportion of said taxes as the period from the date of acquisition until the end of the fiscal year bears to the entire fiscal year. The remainder of said taxes shall become a lien upon and shall be paid out of the award of the jury given in said eminent domain proceedings.

(2) In the event the real property acquired by the state or any political subdivision thereof is a part of a larger parcel upon which property taxes have been levied for the fiscal year of such acquisition, only such proportion of said taxes as the assessed value of the part acquired by the state or a political subdivision thereof bears to the assessed value of said larger parcel shall be paid by the state or the political subdivision thereof or become a lien and be paid out of the award of the jury as provided in this

section, and the remainder of such taxes shall continue a lien upon the remainder of said larger parcel. [1953 c.539 §2]

311.414 Date of acquisition for purposes of ORS 311.412 and 311.413. For the purposes of ORS 311.412 and 311.413, the date of acquisition of real property by eminent domain proceedings by the State of Oregon or any political subdivision thereof shall be deemed to be the date possession thereof is taken by the state or the political subdivision thereof, or the date final judgment is entered in the eminent domain proceedings, whichever is earlier. [1953 c.539 §3]

311.415 Payment of taxes before entry of judgment or order in certain causes. (1) Before any judgment or final order shall be entered or become operative in any court in this state in any of the causes listed in subsection (3) of this section, it shall first be shown to the satisfaction of the court that all taxes due or owing from the defendant, judgment debtor, legatee, devisee, executor, administrator, trustee, agent or guardian, or which may be collected from him by virtue of the assessment and taxation laws of this state, have been paid.

(2) If such judgment or final order is to be taken and entered subsequent to January 1, while the assessment roll is in the possession of the assessor, and pertains to an assessment to be made as of January 1, the receipt for the taxes shall be given by the assessor upon an assessment made in the manner provided for the collection of taxes on transient merchandise and unsecured personal property. In all other cases the receipt shall be given by the officer charged at the particular moment with the collection of taxes.

(3) This section applies to the following causes:

(a) An assignment for the benefit of creditors.

(b) The estate of a deceased person or any other proceeding in probate involving the distribution of personal property.

(c) Any proceeding to enforce the payment of a debt where the property involved is a stock of merchandise, or other assessable personal property.

311.420 Dissipation, removal or destruction of value of realty subsequent to assessment or tax day. (1) All taxes levied on real property, the value of which is substantially dissipated, removed or destroyed by the owner thereof, or by his authority, subsequent to the assessment or tax day of any year, shall be a debt due and owing from the owner of the real property from the time the taxes are or may be levied.

(2) If the taxes are not paid before they become delinquent, or on the earlier demand of the tax collector, the county in which the taxes are due and owing may, in addition to the remedies provided by statute for the collection of taxes on real property, maintain an action for itself, and for all other municipal corporations, taxing districts or political subdivisions sharing in the taxes, against the owner of the property for the collection of the taxes, together with interest, penalties, costs and other lawful charges thereon. At the time of the commencement of the action for the collection of such taxes, the county shall have the benefit of all the laws of this state pertaining to provisional remedies against the property, either real or personal, of the owner owing the taxes, without the necessity of filing either an affidavit or undertaking, as otherwise provided by statute. The county clerk of the county where the action is commenced shall immediately issue writs of attachment on application therefor by the tax collector or the district attorney for the county as plaintiff. The writs shall be directed to the sheriffs of as many counties as the tax collector or the district attorney directs.

(3) This section does not apply if the real property is substantially dissipated, destroyed or removed by fire or the elements.

311.425 Removing timber before paying taxes on timber or land prohibited; collecting tax on timber severed after assessed as realty; enjoining the cutting or removing of timber. (1) No person, firm or corporation shall log off or remove any standing or down timber until the taxes then due and payable on the timber and the taxes then due and payable on the land upon which the timber is or was standing or situated, including the taxes on any portion of the timber previously logged off or removed, have been fully paid. If the timber is owned entirely separate and apart from the land whereon it grows or is situated and is not merely held under an executory contract, the owner of the land is not responsible for the taxes on the timber.

(2) If standing timber which has been

assessed as real property is severed from the land as part of which it was so assessed, it may be treated as personal property. The county assessor or tax collector thereafter may pursue all the rights and remedies provided by law for the collection of personal property taxes in the collection of taxes levied against the timber.

(3) In addition to the fine provided for in subsection (3) of ORS 311.990, the county in which the property is located may, through the district attorney of the county, maintain injunction proceedings against the person, firm or corporation from cutting or removing the timber in violation of subsection (1) of this section.

311.430 Remedy of ORS 311.420 and 311.425 as cumulative. ORS 311.420 and 311.425 shall be construed as cumulative of all other remedies for the collection of taxes against real property and shall not be construed as a repeal of any statute for the assessment or collection of taxes against real property.

311.435 to 311.450 [Reserved for expansion]

311.455 Tax on personal property as debt; action for collection of tax. (1) All taxes levied on personal property shall be a debt due and owing from the owner of the personal property.

(2) If taxes on personal property are not paid before they become delinquent, or on the earlier demand of the assessor or tax collector, the county in which the taxes are due and owing may, in addition to the remedies provided by statute for the collection of taxes on personal property, maintain an action for itself, and for all other municipal corporations, taxing districts or political subdivisions sharing in the taxes, against the owner of the personal property for the collection of the taxes, together with interest, penalties, costs and other lawful charges thereon.

(3) At the time of the commencement of the action for the collection of such taxes, the county shall have the benefit of all the laws of this state pertaining to provisional remedies against the property, either real or personal, of the owner owing the taxes, without the necessity of filing either an affidavit or undertaking, as otherwise provided by statute. The county clerk of the county where the action is commenced shall immediately issue writs of attachment on application therefor by the tax collector or the district attorney for the county as plaintiff. The writs shall be directed to the sheriffs of as many counties as the tax collector or the district attorney directs.

311.460 Summary collection of tax on transient merchandise. (1) Whenever any person, on or subsequent to January 1 of any year, brings or sends into any county a stock of goods or merchandise to be sold or disposed of without engaging in permanent trade or business in such place, the owner, consignee or person in charge of the goods or merchandise immediately shall notify the county assessor. Thereupon the assessor shall assess the stock of goods or merchandise at its true cash value. Upon the valuation so determined, the owner, consignee or person in charge shall pay to the assessor a 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.

(2) It shall be unlawful to sell or dispose of any such goods or merchandise until the county assessor has been so notified and the tax paid as required in this section.

(3) If the owner, consignee or person in charge of the stock of goods or merchandise fails to notify the assessor, or proceeds to sell or dispose of the stock, or any portion thereof, before full payment of the tax required by this section, such owner, consignee 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. No mistake in the name of the owner of any such goods or merchandise shall affect the right to collect the tax or to recover the penalty.

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

311.465 Summary collection of delinquent tax or tax on property about to be removed, sold or destroyed. (1) (a) If the county assessor discovers personal property subject to assessment for taxation by him in

any year, the taxes on which for any prior year are then delinquent, or

(b) If in the opinion of the assessor it seems probable that personal property may be removed from the county, sold, dissipated or destroyed before the taxes thereon otherwise become due and payable and it further appears that the owner or person liable for the taxes had no property subject to taxation in the county during either of the two preceding tax years, or was delinquent in the payment of any tax imposed during the two preceding tax years in respect to property in any jurisdiction, whether within or without the state, or is not financially responsible or intends to depart from the state before the taxes become due,

the assessor may, immediately after listing and valuing the personal property for assessment and taxation, demand and collect the taxes thereon at the rates of the year then current on taxable property in the county and the several municipal corporations, taxing districts or political subdivisions in which the personal property is situated. The assessor is authorized to levy and collect taxes under such conditions. Any taxes collected under this subsection, and subject to refund on order of the State Tax Commission under ORS 311.467, shall be held in a special account by the assessor until the period for petitioning for review of the assessor's action has expired, or, when a review is had, until the review is determined. If the commission, upon review, orders a refund, the assessor shall make the refund from the special account within three days after entry of the commission's order.

(2) If the owner or person liable for the taxes on the personal property fails to pay the tax on demand by the assessor, the assessor shall certify the assessment and tax levies so made by him to the tax collector of the county. The taxes thereupon shall be collected by the tax collector in the manner of collecting delinquent taxes on personal property. Such taxes when so certified by the assessor are delinquent and subject to the provisions of law for the collection of delinquent taxes on personal property. [Amended by 1955 c.710 §2]

311.467 Review by commission of assessor's action under ORS 311.465. (1) When any assessor, under ORS 311.465, demands payment of taxes on personal property before such taxes otherwise become due and payable, the owner or person who is liable for the taxes on the personal property and who has paid to the assessor the amount demanded may, within 10 days from such demand, petition the State Tax Commission for review of the assessor's action.

(2) The review shall be governed by the provisions of ORS 306.520, 306.525, 306.530 and 306.535, in so far as such provisions are applicable and not in conflict with this section.

(3) The commission shall complete its review and determination within 20 days after its receipt of the petition for review and shall either affirm the action taken by the assessor or order a refund of the taxes paid. The order of the commission shall be final. No rehearing shall be had except on the commission's own motion; and the order shall not be reviewable under ORS 306.545. Any costs incident to the hearing shall be assessed by the commission against the losing party. [1955 c.710 §1]

311.470 Distraining property about to be removed from state or dissipated. If at any time the tax collector has reason to believe that personal property is being removed or is about to be removed from the state, is being dissipated or is about to be dissipated, he immediately shall distrain sufficient of the property to pay the taxes, together with interest, penalties and costs, on all the property being removed or about to be removed, being dissipated or about to be dissipated. He shall sell such property in the manner provided in ORS 311.640.

311.475 Collecting and remitting taxes on personal property removed from one county to another. If personal property on which taxes are due and unpaid has been removed from one county to another county of this state, the tax collector of the county from which the property was removed shall certify a statement of the taxes, with interest and penalties, to the tax collector of the county to which the property was removed. The statement shall contain a transcript of so much of the tax roll as relates to the property and the owner thereof. The tax collector receiving the certified statement shall have the same power to collect the taxes, with interest, penalties and costs thereon, as he has to collect taxes levied on personal property assessed in his own county. The tax collector making the collection immediately shall remit the amount collected, less the costs, to the tax collector from whom the statement and certified trans-

cript was received, together with a statement showing in detail the respective amounts of taxes, interest, penalties and costs collected.

311.480 Bankruptcy accelerates personal property taxes and makes them a preferred claim; presenting claim. If a tax has been levied against personal property, and thereafter and prior to the date the tax becomes due and payable, the person against whom the tax is charged takes advantage of the Acts of Congress relating to bankruptcy, or is adjudged a bankrupt upon an involuntary proceeding, the tax shall become immediately due and collectible and shall be a preferred claim against the bankruptcy estate. The tax collector of the county where the tax was levied shall prepare and present to the referee in bankruptcy proof of claim of the county for the tax.

311.485 Collecting tax deficiency on unsecured personal property after equalization and levy. If a sum less than the tax charged against a stock of goods or merchandise or personal property, after equalization and levy, has been collected pursuant to ORS 311.460, 311.465 or 311.480, the deficiency shall be subject to collection by the tax collector in the same manner that other taxes are collected.

311.490 to 311.500 [Reserved for expansion]

311.505 Due dates; interest on late payments; discounts on early payments. (1) The first quarter of all taxes levied and charged on the latest tax roll shall be paid on or before November 15, the second quarter on or before February 15, the third quarter on or before May 15, and the fourth quarter on or before August 15 next following.

(2) Interest shall be charged and collected on any taxes or instalment thereof, not so paid, at the rate of two-thirds of one percent per month, or fraction of a month until paid.

(3) Discounts shall be allowed on partial or full payments of such taxes, made on or before November 15 as follows:

(a) One percent on one-half of such taxes so paid.

(b) Two percent on three-quarters of such taxes so paid.

(c) Three percent where all of such taxes are so paid.

(4) The interest and discount provided in this section shall apply to fire patrol assessments, to irrigation or drainage district assessments, and to all special and other assessments or charges entered in county tax rolls.

(5) The days specified in this section shall be final in the application of interest or discount, irrespective of any such day falling on Sunday or other legal holiday.

(6) All interest collected and all discounts allowed shall be prorated to the several municipal corporations, taxing districts and governmental agencies sharing in the taxes or assessments. [Amended by 1953 c.49 §2; 1957 c.543 §1]

311.510 Date of delinquency. Taxes on real property not paid on or before August 15 shall be delinquent. Taxes on personal property shall become delinquent whenever any quarter thereof, or other specified instalment, is not paid on or before its due date, as provided in ORS 311.505.

311.515 Partial payments. Where the total amount of the taxes levied and charged on any property equals or exceeds $10, a partial payment thereon of $2.50 or more may be made at any time. Interest shall be charged and collected on each such partial payment at the rate of two-thirds of one percent per month or fraction of a month from the due date of the particular quarter of the taxes on which it applies. Each such partial payment shall be credited first to interest so accrued and penalties, if any, and then to principal of the taxes. [Amended by 1953 c.49 §2]

311.520 Cities exempt from penalty and interest. Incorporated cities are exempt from the payment of penalty and interest, or either, on delinquent taxes accrued on lands acquired by the city by foreclosure or settlement of any lien.

311.525 Property acquired by state remains subject to tax lien; cancelation of interest and penalties. If the State of Oregon acquires title to real property through foreclosure of mortgage held on the property by the state, or other means in settlement of existing indebtedness in favor of the state, upon which property taxes have become a lien prior to the acquisition and upon which no certificate of delinquency for the taxes has been issued, interest and penalties on the taxes hereby are canceled, but the lien

or liens for the taxes shall remain on the property and be satisfied only by full payment of the principal amount thereof. Any lien for taxes attaching to any such real property prior to the execution of the deed to the state shall be a valid and subsisting lien thereon.

311.530 Extending delinquent taxes on tax roll; statement of taxes collected and uncollected; collecting delinquent taxes. (1) Immediately after taxes become delinquent each year, the tax collector shall extend the amount thereof on each of the several parcels of real property and on the personal property assessed to each person on the tax roll.

(2) He then shall file with the county clerk a statement compiled from the tax roll, showing:

(a) The total amount of taxes collected to the day of delinquency;

(b) The total amount of double assessments and other errors;

(c) The amount of tax collector's assessments collected and uncollected;

(d) The amounts of interest and penalties collected and of discounts or rebates allowed; and

(e) Other matters affecting his return, striking a balance between the total of the tax roll and the total of collections, less such errors and other matters, which shall be duly noted in their respective places in the tax roll.

(3) The tax collector then shall make a certificate over his official signature, to be annexed to the statement, that the facts set forth therein are correct. A copy of the statement and also of the certificate shall be entered by the tax collector in the tax roll. The tax collector shall also at the same time file with the county clerk a certified statement showing all delinquent taxes for prior years and redemptions collected by him since the last preceding annual statement of delinquent taxes. The tax collector then shall proceed in the manner provided by law to collect the taxes shown on the roll as delinquent. [Amended by 1957 c.324 §9]

Note: The 1957 amendments to this section take effect on January 1, 1958.

311.535 [Reserved for expansion]

311.540 Delinquent tax roll or list. As soon as practicable after the day of delinquency each year, the tax collector may, at his option, make a true and correct transcript of those parts of the tax roll or list relating to all properties, both real and personal, on which taxes are unpaid and delinquent. The tax collector shall prepare a certificate that the transcript is a true and correct copy of all entries appearing on the tax roll or list of such year, pertaining to all the several properties on which taxes are delinquent, and shall keep it on file in his office. Thereupon, the transcript shall be the delinquent tax roll or delinquent tax list of the year for which it was transcribed. Such delinquent tax roll or list shall be prepared in such manner as to afford a convenient and certain method of making an annual audit thereof.

311.545 Notice of delinquent tax. (1) As soon as practicable after taxes become delinquent each year, the tax collector shall send to each person, firm or corporation shown on the tax roll as owning real property on which the taxes due and charged have not been paid, a written notice, stating:

(a) A brief description of each parcel of real property.

(b) The total amount of taxes due and delinquent on the real property.

(c) The rate of interest and penalties applicable thereto.

(d) The date on or after which foreclosure proceedings may be commenced as provided by law.

(2) The tax collector shall send the notice, in each instance, by letter mail to the last known address of the person, firm or corporation shown on the tax roll, or otherwise reported to the tax collector, as owing the delinquent taxes.

(3) This section does not apply where the amount of the taxes delinquent against any particular parcel of real property is less than $1. [Amended by 1953 c.47 §3]

311.550 Return address on envelope containing notice. The envelopes in which the notices of delinquency are mailed by the tax collector shall bear on the upper left hand corner thereof a statement addressed to the postmaster in substantially the following words: "To the postmaster: This letter contains official business of———— County, Oregon. If not called for, delivered or forwarded within five days, return to ———tax collector,———, Oregon."

311.555 Property owners to furnish addresses. Each person, firm or corporation owning real or personal property within the

state, or against whom taxes upon real or personal property are chargeable, shall keep the tax collector of the county where such real or personal property is situate informed of the true and correct address of the person, firm or corporation. No person, firm or corporation who fails to keep the tax collector so informed shall be permitted to plead lack of due notice given by the tax collector in any suit, action or other proceedings commenced or prosecuted under the provisions of ORS 311.545 to 311.565 or in any matter growing out of the administration of ORS 311.545 to 311.565.

311.560 Noting address on tax roll. The tax collector shall note upon the tax roll, or in any other manner he deems most feasible, the true and correct address of each person, firm or corporation owning real or personal property in this state, as furnished under ORS 311.555 or as otherwise ascertained by the tax collector.

311.565 Effect of tax collector's failure to keep address or give notice. The failure of the tax collector to keep true and correct addresses, as provided in ORS 311.560, or to give the notice in the manner and form as provided for by ORS 311.545 and 311.550, shall not invalidate any proceeding to collect taxes, but shall subject the tax collector to any damages sustained by any person injured by the failure of the tax collector to keep the addresses or to give the notice. [Amended by 1953 c.47 §3]

311.570 to 311.600 [Reserved for expansion]

311.605 "Person" defined for ORS 311.610 to 311.635. As used in ORS 311.610 to 311.635, "person" includes any individual, firm, copartnership, company, association, corporation, estate, trust, trustee, receiver, syndicate or any group or combination acting as a unit.

311.610 Warrants to enforce payments of taxes on personal property. (1) Immediately on any tax or taxes on personal property becoming delinquent, the tax collector shall issue a warrant to enforce payment thereof.

(2) The warrant shall contain:

(a) The name of the person owning the personal property, or having possession or control thereof.

(b) The description of the property as appearing in the latest tax roll.

(c) The year or years for which the taxes are delinquent.

(d) The principal amount of the delinquent taxes for each year and the interest accrued to the date of issuance of such warrant.

(e) A statement to the effect that immediately after service of the warrant, if the delinquent taxes and interest and costs of service are not paid, the warrant or a duplicate thereof will be filed with the county clerk for entry in the judgment docket of the county.

(3) The tax collector shall prepare a list of all such warrants.

311.615 Service of warrants by publication. (1) Notice of the warrants required by ORS 311.610 and the issue thereof, except as provided in ORS 311.620, shall be given by four consecutive weekly publications thereof in a newspaper of general circulation in the county, to be designated by the county court. All warrants served by publication may be included in one general notice.

(2) The published notice shall contain:

(a) A general statement of the effect of the warrants when filed and docketed.

(b) The names of the respective owners of the several personal properties and descriptions thereof as appearing in the latest tax roll.

(c) The year or years for which taxes are delinquent on each property.

(d) The amount of delinquent taxes for each year.

(e) The interest accrued on each such amount to the date of issuance of the warrant.

(3) The publication of the notice shall be sufficient service on each person named therein or interested in any property described therein. It shall not be necessary to mail a copy of the notice to the persons named in the published notice or interested in any property described therein. All persons named in the notice or owning or claiming to own, or having or claiming to have any interest in any property described therein, are required to take notice of the proceeding and of all steps thereunder.

311.620 Personal service of warrant. If it is deemed expedient to do so, notice may be given by service of any warrant in the same manner as summons is served in an ac-

tion at law. Notice by personal service shall be in lieu of service by publication as to the persons so served. It shall not be necessary to include in the publication of the notice the names of such persons or the descriptions or other matters relating to their respective properties.

311.625 Filing warrants; entry in judgment docket; lien on real and personal property. (1) Immediately after service of the warrant, or on completion of service by publication, as the case may be, the warrant or a duplicate thereof shall be filed by the tax collector with the county clerk. Thereupon the clerk shall enter in the judgment docket, in the column for judgment debtors, the name of the owner of the personal property on which taxes are delinquent, as shown by the warrant, and the total amount of the delinquent taxes and interest for which the warrant was issued, with added cost charges, and the date of filing.

(2) Thereupon, the amount of the warrant, so docketed, shall become a lien upon the title to any interest in real property owned by the person against whom the warrant is issued, and the taxes on personal property embraced in the warrant, with interest, penalties and costs applicable thereto, shall continue as a lien on all the personal property of the person assessed as otherwise provided by law. The effect shall be the same as though the people of the county had recovered judgment against the person charged for the full amount of the delinquent taxes covered by the warrant, together with interest thereon and costs as provided by law.

311.630 Procedure of ORS 311.605 to 311.625 mandatory. The process of issuing, serving and docketing warrants covering all delinquent taxes on personal property, as provided in ORS 311.605 to 311.625, shall be mandatory, irrespective of any other process, procedure or remedy provided by law in respect to collection or payment of such taxes.

311.635 Execution; release of lien. (1) When the warrant has been docketed, the tax collector shall proceed in the manner prescribed by law in respect to an execution issued upon judgment of a court of record.

(2) The tax collector shall release the lien of any warrant so docketed on payment or settlement of the delinquent taxes, interest and costs covered therein, or on a satisfactory showing that the person against whom the warrant was issued was under no liability for payment of the taxes at the time the warrant was issued and has not become liable for such payment at any subsequent time.

311.640 Levy and sale of goods and chattels for delinquent personal property tax. (1) Immediately after taxes become delinquent each year the tax collector shall proceed to collect all delinquent taxes on personal property. He shall levy on the goods and chattels belonging to the person, firm, corporation or association assessed or owning the personal property on the assessment date by taking them into his possession. He immediately shall advertise such goods and chattels for sale by posting written or printed notices of the time and place of sale in three public places in the county not less than 10 days prior to the sale and if payment is not made before the time appointed, the tax collector shall proceed to sell the property at public vendue.

(2) At the sale the person offering to pay the amount of taxes, interest and penalties due on the personal property for the least quantity thereof shall be the purchaser of such quantity, and the remainder of the property shall be discharged from the lien. If no bidder at the sale offers to pay the amount due against the property at the time set for the sale or at any adjournment thereof, title to the personal property shall immediately vest in the county free and clear of all liens and encumbrances. Thereafter the county court may sell the personal property, or any part thereof, at private sale without further notice for such price and on such terms as the court deems reasonable.

(3) If the amount realized on the sale is in excess of the amount of taxes, interest, penalties and costs due on the personal property, the excess shall be repaid to the person charged with the taxes, interest, penalties and costs. [Amended by 1955 c.720 §4]

311.645 Charging personal property taxes against real property. Whenever, after delinquency, in the opinion of the tax collector, it becomes necessary to charge taxes on personal property against real property in order that the personal property taxes may be collected, the tax collector shall select for the purpose some particular tract or lots of real property owned by the person, firm, corporation or association owing the personal property taxes and shall note on

the tax roll opposite the tract or lots selected the taxes on the personal property. Thereafter, such personal property taxes shall be a lien on the real property selected and shall be enforced in the same manner as other tax liens on real property. The notation of the lien on the tax roll, with the date thereof and the initials of the officer making the notation, shall be entered by writing the notation, date and initials with ink. Unless the notation, date and initials are so entered the lien shall be of no force or effect.

311.650 Collection of taxes on real property of the United States held under contract of sale, lease or other interest less than a fee. In addition to all other remedies available for the collection of taxes, all taxes levied in any year against real property held under contract of sale, lease or other interest less than fee, as provided in ORS 307.050 and 307.060, shall be a debt due and owing from the person, corporation or association holding the property as of the date of delinquency for taxes on real property for the tax year. If the tax is not paid within one year from such date, the county within which the real property is located may institute for itself, the State of Oregon and all other municipal corporations sharing in such taxes, an action for the collection of the taxes, together with interest, costs and other lawful charges thereon. At the time of commencement of the action the county shall have the benefit of all laws of this state pertaining to provisional remedies against the properties either real or personal, of the person, corporation or association.

311.655 Companies assessed by State Tax Commission; tax as debt; lien for taxes; action for collection. (1) Except as provided in ORS 308.730, all taxes assessed and levied against the properties, both real and personal, of companies specified in ORS 308.515 shall be a debt due and owing from such companies and shall constitute a lien as of July 1 of the year of assessment on all the real and personal property of such companies within this state. Such taxes shall become delinquent whenever any quarter thereof or other specified instalment, is not paid on or before its due date as provided in ORS 311.505.

(2) If taxes so assessed and levied against any of such companies are not paid before the expiration of one year from the date of delinquency thereof, the county in which the taxes are due and owing immediately shall institute for itself, the State of Oregon, and all other municipal corporations sharing in the taxes, an action for the collection of the taxes, together with interest, penalties, costs and other lawful charges thereon. At the time of the commencement of the action the county shall have the benefit of all laws of this state pertaining to provisional remedies against the properties, either real or personal, of such company or companies, without the necessity of filing either an affidavit or undertaking, as otherwise provided by law. The county clerk of the county where the action is commenced shall immediately issue writs of attachment and garnishment on application by the district attorney of the county. The writs shall be directed to the sheriffs of as many counties as the district attorney deems necessary. If the company operates or has properties in more than one county in the state, the State Tax Commission immediately shall be notified of the tax delinquency of the company and shall be made a party plaintiff in the action for the collection of the delinquent tax.

(3) This section shall be given effect retroactively to include the tax year commencing on, and the assessment date of, January 1, 1951. [Amended by 1957 c.628 §10]

311.660 Limit on collection of state property tax. (1) The State of Oregon shall not for any fiscal year collect a state property tax, either directly or by apportionment among the several counties, in any greater amount than it may be necessary to collect by means of such a property tax for that year to pay bonded indebtedness or the interest thereon.

(2) This section shall first apply to the fiscal year beginning July 1, 1958. [Amended by 1957 (s.s.) c.6 §1]

311.665 to 311.700 [Reserved for expansion]

COMPROMISE, ADJUSTMENT AND SETTLEMENT OF TAXES

311.705 Authority to compromise taxes, abate interest or lawful charges. Except as may be specifically provided by law, no county court shall have authority to compromise any tax or taxes levied and charged on the tax roll of any year, or to abate interest or other lawful charges thereon, except where

litigation involving the validity of such tax or taxes is pending or seriously threatened and there is a grave legal question as to such validity.

311.710 Cancelation of uncollectible personal property tax. If the tax collector and the district attorney for any county determine that taxes on personal property which have been delinquent for three or more years are for any reason wholly uncollectible, the tax collector and district attorney may request, in writing, the county court for an order directing that the taxes be canceled. The court, when so requested, may in its discretion order and direct the tax collector to cancel such uncollectible personal property taxes. The order shall be entered in the journal of the county court.

311.715 Cancelation of taxes on property donated to city for certain purposes. A county court may cancel all delinquent taxes and the interest and penalties thereon accrued upon property donated to any incorporated city or town for parks, playgrounds or a city hall. This section does not apply if the city or town makes any payment to the owner, either directly or indirectly, for the property.

311.717 Compromise of taxes on lands conveyed to United States. The county court of each county may compromise all taxes, interest and penalties upon any land conveyed to the United States by gift, grant or devise by any person, under the terms of section 8 of the Act of Congress approved June 28, 1934, public document No. 482, known as the Taylor Grazing Act. However, this section does not apply to exchanges of real property made under the provisions of such Act. [Formerly 606.240]

311.720 Cancelation of assessment or taxes on cancelation of certificate or contract by State Land Board. (1) If land sold by the state under certificate or contract has been entered on the assessment roll, prior to its becoming a tax roll, and the certificate or contract has been canceled by the Veterans' Welfare Department of the State Land Board, the assessor shall cancel the assessment on receipt of notice from the Veterans' Welfare Department of the State Land Board that the certificate or contract of sale covering the land has been canceled on the records of that office.

(2) If taxes are levied or assessed upon lands that are a portion of the assets of the Common School Fund while held under certificate or contract of sale and the certificate or contract is canceled by the State Land Board, such taxes or assessments shall become void upon receipt of written notice from the Clerk of the State Land Board of cancelation of the certificate or contract of sale. Officials having charge of the records of taxes and assessments on lands included in certificates or contracts of sale so canceled shall note on their records the word "invalidated," and the date of cancelation.

(3) This section does not apply to irrigation or drainage districts' tax liens if the irrigation or drainage districts were organized prior to the inception of the State Land Board's lien.

311.725 to 311.755 [Reserved for expansion]

311.760 Waiver of interest on payment of delinquent real property taxes for years 1931 to 1935. (1) Subject to the limitations specified in subsection (2) of this section, interest shall be waived on payment of delinquent real property taxes of the years 1931 to 1935 inclusive where the payment is not less than one-quarter of the taxes of the earliest year of delinquency. The term "delinquent real property taxes" includes all delinquent ad valorem taxes on real property and special assessments or charges on real property entered in county tax rolls and collectible in the same manner as such taxes.

(2) Interest shall not be waived unless all taxes on the property of the current year and the instalment of delinquent real property taxes required by subsection (1) of this section are paid before the day of delinquency of taxes on real property of the current year. Interest shall not be waived on one-quarter of the taxes of the earliest year of such delinquency for each failure to pay taxes of the current year in full before delinquency thereof.

311.765 Collection of specified taxes not affected. No provision of ORS 311.760 shall be construed as estopping or limiting in any respect any right, remedy or process provided by law for:

(1) Collection of taxes on real property which became delinquent in the year 1936 or in any subsequent year, with interest and penalties thereon.

(2) Collection of current or delinquent ad valorem taxes of any year or years on

personal property, with interest and penalties on such taxes.

(3) Collection of current or delinquent taxes of any year or years on transient merchandise or unsecured personal property, or on personal property being or about to be removed from the county, sold, dissipated or destroyed, together with interest and penalties on such taxes.

(4) Foreclosure of liens for current or delinquent taxes of any year or years on real property, the value of which has been or is being impaired or dissipated by removal or destruction of any part of such property.

(5) Collection of delinquent irrigation or drainage district taxes or assessments, or the foreclosure of liens therefor, before such taxes or assessments otherwise would be collectible under ORS 311.760.

311.770 Computing interest on delinquent taxes of 1930 and prior years. Interest on delinquent taxes of 1930 and prior years shall be computed from July 1, 1933. As used in this section, "delinquent taxes" includes all delinquent ad valorem taxes on real or personal property and, also, special assessments or charges on real property entered in county tax rolls and collectible in the same manner as such taxes.

311.775 to 311.800 [Reserved for expansion]

REFUNDS

311.805 Taxes on property not within jurisdiction of taxing body; amounts in excess of tax paid through excusable neglect or error. (1) Whenever pursuant to a levy of any taxing district or tax levying body taxes are collected by the tax collector against real or personal property not within the jurisdiction of the tax levying body, or whenever any property owner through excusable neglect, or through an error subject to correction under ORS 311.205 pays taxes on his property in excess of the amount legally chargeable thereon, or on the property of another by mistake of any kind, the county court shall refund to the taxpayer, out of the general fund, the amount of money so collected in excess of the amount actually due. No such refund shall be allowed or made after six years from the assessment date for the fiscal year for which the taxes were collected unless before the expiration of such period a written claim for refund of the collection is filed by the taxpayer with the county court. Immediately upon reimbursement the tax collector shall make the necessary correcting entries in the records of his office and each taxing district or tax levying body shall reimburse the general fund in the amount of the refunded taxes received by it.

(2) This section applies to taxes levied on assessments for 1951-52 and subsequent fiscal years. Refunds of taxes for any fiscal year prior to 1951-52 shall be governed by the law in effect with respect to such year. However, no refund for any such prior year shall be allowed or made unless a claim therefor is filed with the county court prior to January 1, 1956.

311.810 Taxes on unsecured personal property. After equalization pursuant to ORS 309.150, and after taxes have been levied and charged, as provided by law, against the property appearing on the assessment roll and the warrant authorizing the collection of such taxes has been issued, then if a sum in excess of the tax so charged against stock of goods or merchandise or personal property has been collected as provided in ORS 311.460, 311.465 and 311.480, the tax collector shall repay such excess to the taxpayer out of any moneys in his possession belonging to the particular funds to which such repayment applies. Immediately on repayment the tax collector shall make the necessary correcting entries in the records of his office.

311.815 Abandonment of purpose for which special tax levied; refund or cancelation of tax. If a special tax to raise funds for a specified purpose is levied in a school district, road district, irrigation district or drainage district and the project or specific purpose for which the tax is levied is thereafter definitely abandoned, either wholly or in part, or the fund raised by the tax or any portion thereof remains unexpended for a period of two years, after the levy of the tax, the county court at the written request of the directors of the district may, by resolution, after giving 10 days' previous notice by one publication thereof in a newspaper of general circulation, published in the county, provide for the refunding of the tax or portion of tax so remaining unexpended to the taxpayers who theretofore paid the tax and for the cancelation of the unpaid tax or the like proportion thereof that has

become delinquent. The county court shall take such action by resolution spread upon its journal. Repayment shall be made by orders drawn on the county treasurer for the several amounts and issued to the several taxpayers shown by the tax records to have originally made the payments. Cancelation of unpaid taxes shall be effected by noting the cancelation thereof on the tax records of the county.

311.820 Refund where assessor fails to disregard reduction in boundaries of school district occurring after June 30. (1) Whenever the boundaries of a school district have been reduced by annexation proceedings occurring after June 30 of any year subsequent to the fiscal year 1950-1951, and whenever such changes in boundaries were not disregarded by the county assessor and as a result thereof taxes have been levied and collected upon the reduced territory of such school district, which taxes were not levied and extended upon the territory detached from such school district, the county court shall refund out of the general fund to the taxpayers of the territory upon which the levy was imposed and the taxes collected the proportionate amount of money in excess of the amount that would have been collected from the territory comprising the entire school district had the levy been uniform throughout the school district.

(2) A written claim for refund of such collection shall be filed with the county court within six years from the assessment date for the fiscal year for which the taxes were collected. If the claim is in proper form, the county court shall take action by resolution spread upon its journal, and repayments shall be made by orders drawn on the county treasurer for the several amounts and issued to the several taxpayers shown by the tax records to have made the payments originally.

(3) Immediately upon such reimbursement the tax collector shall make the necessary correcting entries in the records of his office, and the school district in which the territory of such taxpayers is located shall reimburse the general fund in the amount of such refunded taxes received by it.

(4) This section shall apply to taxes levied by school districts for 1951-1952 and subsequent fiscal years. [1955 c.759 §§1,2, 3,4]

311.825 Refund where assessor disregards reduction in boundaries of union high school district. (1) Whenever the boundaries of a union high school district have been reduced by withdrawal proceedings pursuant to ORS 335.338 after June 30 of any year and such changes in boundaries have been disregarded by the county assessor in preparation of the assessment roll and as a result thereof taxes were levied upon property within such withdrawn area by such union high school district and also for the same tax year by another taxing district for high school purposes, subjecting such property to double taxation for high school purposes for any tax year, the county court (or board of county commissioners, as the case may be) shall refund out of the general fund to the taxpayers of the territory upon which the levy was imposed and the tax was collected the proportionate amount of money in excess of the amount that would have been paid by such taxpayers had the withdrawal been recognized by the assessor as effective for the tax year involved; provided, all such property shall remain liable for indebtedness incurred prior to the boundary change as required by ORS 328.555.

(2) A written claim for refund of such tax collection shall be filed with the county court (or board of county commissioners) within two years from the assessment date for the fiscal year for which the taxes were collected. If the claim is in proper form, the county court (or board of county commissioners) shall take action by resolution spread upon its journal and repayments shall be made by orders drawn on the county treasurer for such amounts and issued to such taxpayers shown by the tax records to have made the payments originally.

(3) Immediately upon such reimbursement, the tax collector shall make the necessary correcting entries in the records in his office, and the union high school district by which such taxation was imposed upon the property in such withdrawn area shall reimburse the general fund in the amount of such refunded taxes received by it. [1957 c.335 §§1, 2, 3]

311.830 Definition for ORS 311.830 to 311.845. As used in ORS 311.830 to 311.845, "double-taxed area" means an area that is within a regularly constituted county high school district and is also within a common school district for high school purposes. [1957 c.600 §2]

311.835 Refund from county general fund where property located within two high school districts. (1) When property is located in a double-taxed area, the county court of the county in which the property is located shall, upon a written claim filed within the time specified in subsection (2) of this section, make refunds as provided in ORS 311.830 to 311.845 out of the general fund of the county to taxpayers who paid taxes on property located within the double-taxed area. The refund shall be an amount equal to the amount of the taxes levied upon the property for high school purposes that is in excess of the largest amount levied upon the property during the fiscal year specified in the claim by a single school district for high school purposes.

(2) In order to receive a refund under subsection (1) of this section, a taxpayer must file his claim for refund with the county court within two years from the assessment date for the fiscal year within which the taxes were collected. The county court shall take action by resolution spread upon its journals for all claims in proper form and repayments shall be made by orders drawn on the county treasurer for the several amounts and issued to the taxpayers shown by the records to have made the payments originally. [1957 c.600 §§3, 4]

311.840 Reimbursement of county general fund by school district for amount refunded. (1) Each school district in which the double-taxed area is located and which levied a tax for high school purposes shall reimburse the general fund of the county for its share of the refunded amounts. The share of any such school district is inversely proportional to the percentage of high school services actually rendered to the inhabitants of the double-taxed area by the district for the last preceding two school years. The percentage shall be based on the total amount of high school services rendered to the inhabitants of the double-taxed area for the last preceding two school years by all the districts in which the double-taxed area is located for high school purposes. For the purposes of this section, "high school services" shall be computed by counting the number of high school students from the double-taxed area in average daily membership in the districts involved in each school year or part of a school year. If during the last preceding two school years no student from the double-taxed area has attended a high school of any of the school districts in which the double-taxed area is located, the school districts levying a tax for high school purposes shall reimburse the general fund of the county equally. The tax collector shall make any necessary correcting entries in the records in his office.

(2) The county court each year shall inform the school districts involved of the amount refunded under ORS 311.830 to 311.845. Each school district involved shall supply the county court, upon request, with the information necessary to determine the amount of the reimbursement due from the school district. The county court shall then determine the amount of the reimbursement from each district in accordance with the provisions of ORS 311.830 to 311.845.

(3) The determination of the county court under subsection (2) of this section may be appealed by any school board of any of the school districts involved to the Superintendent of Public Instruction. The Superintendent of Public Instruction shall hear the appeal and determine the proper percentage of the reimbursements to be made by each school district. The superintendent's finding of facts is conclusive in any court unless found not to be supported by the evidence. [1957 c.600 §§5, 6, 7]

311.845 Application of ORS 311.830 to 311.845. ORS 311.830 to 311.840 apply to taxes levied for the fiscal year commencing July 1, 1957, and subsequent fiscal years. [1957 c.600 §8]

311.850 to 311.980 [Reserved for expansion]

PENALTIES

311.990 Penalties. (1) Violation of ORS 311.270 is punishable, upon conviction, by a fine of not less than $100 nor more than $300.

(2) Violation of ORS 311.350 is punishable, upon conviction, by a fine not exceeding $500 or by imprisonment in the county jail not exceeding six months.

(3) Violation of subsection (1) of ORS 311.425 is punishable, upon conviction, by a fine of not less than $50 nor more than $1,000.

(4) If a tax collector fails to comply with any of the provisions of law relating to the receiving and receipting of moneys and warrants collected by him for taxes, he shall, upon conviction thereof, be fined not less

than $100 nor more than $1,000 and the court before whom the tax collector is tried shall declare his office vacant for the remainder of his term.

(5) If a tax collector wilfully returns as unpaid any tax which has been paid to him, he shall be deemed guilty of a misdemeanor and, upon conviction thereof, be punished by a fine not exceeding $500, or by imprisonment not exceeding six months, or both.

(6) If a tax collector or sheriff neglects or refuses to pay over all moneys collected by him for taxes to the person or municipality entitled thereto, or neglects or refuses to make a return of delinquent taxes of his county, or any other return or statement, as required by the laws relating to the collection of property taxes, he shall be liable to be indicted therefor and, upon conviction, be punished by a fine of not less than $100 nor more than $1,000, or by imprisonment not less than six months nor more than six years, or by both.

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 December 2, 1957.

Sam R. Haley
Legislative Counsel