

Chapter 308

1959 REPLACEMENT PART

Assessment of Property for Taxation

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GENERAL PROVISIONS

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

308.010 Certified appraisers. A certified appraiser shall be one who has successfully qualified and is employed pursuant to county or state civil service requirements, or currently certified by the State Civil Service Commission as having successfully passed an examination for Property Appraiser I or analogous civil service classification prepared, conducted and graded by the State Civil Service Commission. Said examination shall be approved by a standing five-man committee of the Oregon State Association of County Assessors selected by said association for that purpose. In no event shall the qualifications or salaries paid for certified appraisers be less than those applicable to state appraisal personnel of similar classification. The State Civil Service Commission may revoke a certificate of an appraiser for fraud or deceit in his appraising or in the securing of his certificate or for incompetence. [1955 c.575 §3]

308.015 to 308.050 [Reserved for expansion]

COUNTY ASSESSOR

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

308.060 Additional deputies, certified appraisers and clerical assistance. In addition to the deputies and the clerical assistance provided and specified by law, each county assessor is entitled to the additional deputies and clerical assistance necessary properly to transact the business and perform the work of his office. The county court shall furnish the assessor with the full-time services of one certified appraiser for

each \$30 million or fraction thereof of the true cash value of locally assessed property as shown by the assessment roll of the county for the preceding year as equalized by the State Tax Commission. Such deputies, clerical assistance and certified appraisers shall be furnished by the county court at the expense of the county. [Amended by 1955 c.575 §4]

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

308.070 to 308.100 [Reserved for expansion]

WHERE AND TO WHOM PROPERTY ASSESSED

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

(2) Personal property may be assessed in the name of the owner or of any person having possession or control thereof. Where two or more persons jointly are in possession or have control of any personal property, in trust or otherwise, it may be assessed to any one or all of such persons. The person who has possession on the assessment date of personal property which is mortgaged, pledged, consigned, conditionally sold or held for sale, is, for purposes of assessment and taxation, the owner thereof. [Amended by 1955 c.720 §1]

308.110 [Repealed by 1957 c.342 §1 (ORS 308.256 enacted in lieu of ORS 308.110 and 308.255)]

308.115 Standing timber, improvements, minerals, coal, oil, gas or other severable interests owned separately from realty. (1) Whenever any standing timber, or any mineral, coal, oil, gas or other severable interest in or part of real property is owned separately and apart from the rights and interests owned in the surface ground of the real property, such standing timber, minerals, coal, oil, gas or other interests or parts shall be assessed and taxed as real or personal

property in accordance with existing law in the name of the owner thereof, separately from the surface rights and interests in the real property and may be sold for taxes in the same manner and with the same effect as other interests in real property are sold for taxes.

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

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

308.125 Undivided interest assessable; paying proportional tax on undivided interest. An undivided interest in lands or lots, or other real property, or in personal property, may be assessed and taxed as such. Any person desiring to pay the tax on an undivided interest in any real property may do so by paying the tax collector a sum equal to such proportion of the entire taxes charged on the entire tract as the interest paid on bears to the whole.

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

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

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

(2) The assessment shall be entered in a

separate line from his individual assessment.

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

308.140 to 308.200 [Reserved for expansion]

ASSESSMENT ROLL; METHOD OF ASSESSMENT

308.205 "True cash value" defined.

(1) True cash value of all property, real and personal, means the amount the property would sell for at a voluntary sale made in the ordinary course of business, under normal conditions, in accordance with rules and regulations promulgated by the State Tax Commission. No deduction of indebtedness from assessments or taxation shall be allowed. This subsection is not effective after subsection (2) of this section becomes effective.

(2) True cash value of all property, real and personal, means market value as of the assessment date. True cash value in all cases shall be determined by methods and procedures in accordance with rules and regulations promulgated by the State Tax Commission. With respect to property which has no immediate market value, its true cash value shall be the amount of money that would justly compensate the owner for loss of the property. This subsection shall first become effective on January 1, 1961. [Amended by 1953 c.701 §2; 1955 c.691 §1; last sentence of subsection (1) and last sentence of subsection (2) derived from 1955 c.691 §2]

308.210 Assessing property; record of assessment constitutes assessment roll. The assessor shall proceed each year to assess the value of all taxable property within the county, except property that by law is to be otherwise assessed. The assessor shall maintain a full and complete record of the assessment of the taxable property for each year, including a definite description of the real property owned by each person therein named, on January 1 of such year, at 1:00 a.m. Such record shall constitute the assessment roll of the county for the year. [Amended by 1957 c.324 §1]

308.215 Contents of assessment roll. The assessor shall set down in the assessment roll according to the best information he can obtain:

(1) The names of all persons in his county owning taxable real property or owning or having possession or control of taxable personal property on January 1, at 1:00 a.m.

(2) A description of each tract or parcel of land to be taxed, described as required by ORS 308.240; but the assessor shall describe lands in tracts not larger than a quarter-section when so requested by the owner or mortgagee thereof; and the owner thereof shall, upon the request of the assessor, furnish a description of the property from which its area can be computed accurately and the location and boundary lines made certain.

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

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

(5) The true cash value of all timber assessed.

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

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

(8) The total valuation of all real property and, likewise, of all personal property assessed. [Amended by 1957 c.324 §2]

308.220 Form of assessment and tax rolls. (1) The assessment roll and tax roll of each county shall be made out in regular and orderly form, with appropriate headings, for assessments of properties, extensions of tax levies, for payments, foreclosures, redemptions, issuance of deeds and other entries as contemplated by law. Assessments of real property and of personal property shall appear separately and the assessment roll and tax roll may be divided into separate parts for that purpose. The assessment roll and the tax roll may be in one of the following forms:

(a) The assessment roll and the tax roll may be either in bound volumes or in numbered loose-leaf sheets, and the assessment roll may be in volumes or sheets apart from those of the tax roll.

(b) The assessment roll may be in the form of systematic punch cards designed

for machine accounting. Thereafter, and prior to October 15 of the same year, the assessor shall prepare a list run from the cards, which shall include all of the information required in an assessment roll and in a tax roll, which list shall then become the assessment roll and the tax roll. After the list has been prepared, the assessor, at his discretion, may destroy any of the punch cards.

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

(3) Except as provided in subsection (4) of this section, in the assessment roll and tax roll of each county, in addition to the other headings, there shall be headings respectively, "cities," "school districts," and if there is a port or other municipal taxing agency in the county, additional headings for the name of the port or other municipal taxing agency. The county assessor in making his assessments shall enter for each item of property assessed, under its appropriate heading, the name of the incorporated city or town, and the number of the school district, and the name of the port or other municipal taxing agency, if any, in which each item of property assessed is taxable.

(4) Where the county assessor has established a system of code areas, identified by code numbers, which represent all of the various combinations of taxing agencies in which a piece of property might be located in the county on January 1, and the assessor computes a consolidated rate percent of levy for each such code area, he may, in lieu of the headings provided for in subsection (2) of this section, indicate the code area number for each item of property assessed. In addition, he shall compile in duplicate a list of all code areas and their numbers and identify for each area the names of each taxing agency in the area, the rate percent of levy of each such agency and the consolidated rate for the area. The list shall constitute a part of the certificate prepared under ORS 311.105, to be delivered to the county clerk and attached to the roll. [Amended by 1957 c.324 §3]

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

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

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

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

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

308.231 Only certified appraisers to appraise real property after January 1, 1957. Appraisals of real property made after January 1, 1957, pursuant to ORS 308.230, shall be performed by a certified appraiser. [1955 c.575 §2]

308.232 Value at which property is to be assessed. (1) All property, whether real or personal shall be assessed at its true cash value, or a percentage thereof, applied uniformly to all classes of property within each county, ending with the assessment date, January 1, 1960.

(2) Except as provided in subsection (3) of this section, beginning with the assessment date January 1, 1961, all property shall be assessed at 25 percent of true cash value.

(3) All property in any county which ratio, as of January 1, 1960, is in excess of 25 percent shall be assessed at such percentage of true cash value or a lesser percentage not below 25 percent. The ratio of such county for any year shall not be increased above the ratio in effect for a prior year. [1953 c.701 §2; 1959 c.519 §1]

308.234 Record of last appraisal; real property appraised at least once every six years. The county assessors shall preserve in their respective offices records to show when each parcel of real property was last appraised. Each parcel of real property shall be appraised at least once every six

years to insure the assessment thereof at its true cash value or a percentage thereof, as required by ORS 308.232. [1955 c.575 §1]

308.235 Valuation of land. Taxable real property shall be assessed by a method which takes into consideration the improvements on the land and in the surrounding country and also the use, earning power and usefulness of such improvements, and any rights or privileges attached thereto or connected therewith, the quality of the soil, and the natural resources in, on or connected with the land, its conveniences to transportation lines, public roads and other local advantage of a similar or different kind. Where land is situated within an irrigation, drainage, reclamation or other improvement district, the value of the land shall not be deemed to be increased until the construction and improvement of the district have been completed to the point that water may be delivered to or removed from the land, as the case may be. [Amended by 1953 c.701 §2; 1957 c.324 §4]

308.240 Description of land; assessment to "unknown owners"; mistake or omission in owner's name; error in description of property. (1) Real property may be described by giving the subdivision according to the United States survey when coincident with the boundaries thereof, or by lots, blocks and addition names, or by giving the boundaries thereof by metes and bounds, or by reference to the book and page of any public record of the county where the description may be found, or by designation of tax lot number referring to a record kept by the assessor of descriptions of real properties of the county, which record shall constitute a public record, or in such other manner as to cause the description to be capable of being made certain. Initial letters, abbreviations, figures, fractions and exponents, to designate the township, range, section or part of a section, or the number of any lot or block or part thereof, or any distance, course, bearing or direction, may be employed in any such description of real property.

(2) If the owner of any land is unknown, such land may be assessed to "unknown owner," or "unknown owners." If the property is correctly described, no assessment shall be invalidated by a mistake in the name of the owner of the real property assessed or by the omission of the name of the owner or the entry of a name other than that of the

true owner. Where the name of the true owner, or the owner of record, of any parcel of real property is given, the assessment shall not be held invalid on account of any error or irregularity in the description if the description would be sufficient in a deed of conveyance from the owner, or is such that, in a suit to enforce a contract to convey, employing such description a court of equity would hold it to be good and sufficient.

(3) Any description of real property which conforms substantially to the requirements of this section shall be a sufficient description and designation in all proceedings of assessment for taxation, levy and collection of taxes, foreclosure and sale for delinquent taxes or assessments, and in any other proceeding related to or connected with the taxation of such property. [Amended by 1957 c.324 §5]

308.242 Assessor's authority to change roll after May 1 limited; property not on assessment roll on May 1. The assessor shall make no changes in the roll after May 1 of each year except such changes as are otherwise provided by law. Any property not upon the assessment roll by May 1, and known to the assessor, shall be brought to the attention of the board of equalization by the assessor and added to the roll as omitted property. [1957 c.324 §7]

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

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

(2) If the assessment covers any of the items listed in subsection (3) of this section, or any processed product thereof, in the hands of a farmer, producer or processor while being transported to or held in storage in a public or private warehouse, the assessor shall cancel the assessment in whole or proportionate part on receipt of sufficient documentary proof that the personal property so assessed actually was transported or shipped to another point before May 1 of the year of assessment. A similar cancellation of assessment shall apply to livestock on feed and shipped for slaughter to a point either within or without this state before May 1 of the year of assessment.

(3) The items referred to in subsection (2) of this section are as follows:

- (a) Grain.
- (b) Seed.
- (c) Hay.
- (d) Fruit.
- (e) Vegetables.
- (f) Nuts.
- (g) Hops.
- (h) Wool.
- (i) Fish.

(j) Poultry held primarily for sale for human consumption.

(k) Butter, cheese and evaporated, condensed or concentrated milk.

(4) No cancellation of assessment under subsection (2) of this section shall be made unless the required proof is furnished to the assessor on or before May 15 of the year of assessment.

(5) This section shall not apply to any property listed for assessment pursuant to the provisions of ORS 308.292. [Amended by 1953 c.349 §3; 1959 c.553 §1]

308.255 [Amended by 1955 c.735 §7; repealed by 1957 c.342 §1 (ORS 308.256 enacted in lieu of ORS 308.110 and 308.255)]

308.256 Assessment, taxation and exemption of watercraft and materials of shipyards and ship repair facilities. The rules for assessment, taxation and exemption of watercraft are as follows:

(1) Watercraft of water transportation companies shall be assessed as provided in ORS 308.505 to 308.660.

(2) Floating reduction and processing plants shall be assessed as provided in ORS 308.260.

(3) The following watercraft shall be exempt from taxation:

(a) Watercraft not owned or operated by water transportation companies as defined in ORS 308.515 and which are customarily engaged in the transportation of persons or property for hire wholly outside the boundaries of this state.

(b) Watercraft owned or operated by water transportation companies as defined in ORS 308.515 and not assessed by the State Tax Commission, which are customarily engaged in the transportation of persons or property for hire wholly or in part outside the boundaries of this state.

(c) The true cash value of the property of a water transportation company as defined in ORS 308.515 which is not subject to assessment by the State Tax Commission under the provisions of subsection (3) of ORS 308.550.

(4) Watercraft over 16 feet in length in the process of original construction, or undergoing major remodeling, renovation, conversion, reconversion or repairs shall be exempt from taxation. For the purposes of this subsection, the term "major" shall include all remodeling, renovation, conversion, reconversion or repairs to a watercraft in which the expenditures for parts, materials, labor and accessorial services exceed 10 percent of the market value of such watercraft immediately prior to such remodeling, renovation, conversion, reconversion or repairs.

(5) All other watercraft not otherwise specifically exempt from taxation nor licensed in lieu thereof shall be assessed in the county in which they are customarily moored when not in service or if there is no customary place of moorage in the county in which their owner or owners reside or if neither situs applies then in the county in which any one of the owners maintains a place of business.

(6) Watercraft falling under subsection (5) of this section shall be assessed at true cash value, except as follows:

(a) Ships and vessels whose home ports are in the State of Oregon and which ply the high seas or between the high seas and inland water ports or termini shall be assessed at one percent of the true cash value thereof.

(b) All other ships and vessels whose home ports are in the State of Oregon shall

be assessed at 10 percent of the true cash value thereof.

(7) The assessor shall cancel the assessment in whole or proportionate part on all parts and materials in the inventory of shipyards and ship repair facilities as of January 1 of the year of assessment, but only upon receipt prior to May 16 of the year of assessment of sufficient documentary proof that prior to May 1 of the year of assessment such parts or materials so assessed were physically attached to or incorporated in watercraft undergoing major remodeling, renovation, conversion, reconversion or repairs as defined in subsection (4) of this section, within the boundaries of this state. [1957 c.342 §2 (enacted in lieu of ORS 308.110 and 308.255)]

308.260 Floating reduction or processing plants; assessment; collection of tax; equalization of assessments. (1) Notwithstanding the provisions of ORS 308.256, any ship, vessel or other watercraft which, on or subsequent to the tax day of any year, is docked or moored in any waters subject to the jurisdiction of the State of Oregon, and which is employed or used as a plant for the reduction or processing but excluding canning, of deep-sea fish, shall be assessed and taxed in the manner provided in this section.

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

(3) It shall be unlawful to operate such floating reduction or processing plant until the county assessor has been so notified and the tax paid. If the owner or person in charge fails to notify the assessor, or proceeds to operate the plant before full payment of the tax, the owner or person in charge shall forfeit to the county, for the use of the several taxing jurisdictions interested therein, a sum equal to twice the amount of the tax. Such forfeiture may be recovered by the assessor in an action brought in the name of the county in any

court having jurisdiction to the amount thereof. In such action the penalty shall be preferred before all other debts or claims.

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

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

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

308.265 [Reserved for expansion]

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

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

of reproduction costs.

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

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

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

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

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

(4) A taxpayer complaining of such increased assessment may petition the county board of equalization as provided in ORS 309.100. The failure to give any notice as provided for in this section shall not invalidate the assessment, and in such case the taxpayer complaining of the assessment may appeal directly to the State Tax Commission in the manner provided in ORS 306.520, but without having first petitioned the county board of equalization. The appeal must be

filed not later than December 15 of the year of assessment. Orders of the State Tax Commission are subject to appeal as provided in ORS 306.545 to 306.575. [Amended by 1953 c.179 §2]

308.282 Statement of assessed value to be provided upon request. After May 1 the assessor shall provide a signed statement of the assessed value of any assessment of property, upon the request of the owner of the property or the person in whose name the property is assessed. [1957 c.324 §7]

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

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

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

(3) All returns shall be filed before March 3 of each year, but the assessor, upon written request filed with him prior to that date and for good cause shown therein, shall allow a reasonable extension of time for filing a return.

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

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

308.292 Return on basis of average inventory. (1) If the stock of goods, wares, merchandise or material, whether in a raw or finished state or in process of manufacture, owned or held by any taxpayer on January 1 of any year does not, in the opinion of the taxpayer, fairly represent the average stock carried by him, the taxpayer may elect to list such stock for assessment upon the basis of the average true cash value of the stock owned or held by the taxpayer during the preceding calendar year or during such portion thereof as the taxpayer was engaged in business.

(2) Election to use the average method shall be made by notification to the assessor at the time of filing the return under ORS 308.290; and such election, once made, shall be binding upon the taxpayer for the tax year in question.

(3) Any taxpayer electing to use the average method shall keep books of account which clearly show the stock on hand and the true cash value thereof as of the last day of each accounting period, all in accordance with rules and regulations of the State Tax Commission. Not less than 12 uniform accounting periods must be used for each calendar year, which must represent the regular and ordinary accounting practice of the taxpayer. Where the taxpayer was engaged in business for only a portion of the preceding calendar year the accounting periods must be such that there would be 12 or more if used for a full year. The books of account shall be open to inspection and audit

by the assessor at any time. [1955 c.233 §1; 1957 c.542 §1]

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

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

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

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

(5) Upon completion of the sessions of the county board of equalization, the assessor shall note on the appropriate assessment roll, after the name of each delinquent taxpayer, the penalty for delinquency as provided in this section, which was not excused by the county board of equalization. Upon extension of the tax levies the amount of the penalty shall be noted separately on the tax roll and included in the total tax due and to be collected by the tax collector. The penalty is a lien on the personal property affected.

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

penalty may be recovered in a proper action brought in the name of the county in any court of competent jurisdiction.

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

308.305 [Repealed by 1955 c.610 § 1]

308.309 Report upon severance of merchantable timber; penalty for failure to file report. (1) As used in this section:

(a) "Merchantable timber" includes any forest growth with market value, whether standing or down, alive or dead, of a size, quality and condition comparable to timber currently being converted into a wood product or products.

(b) "Owner" means any individual, partnership, corporation or association of whatever nature, owning merchantable timber at the time of severance.

(c) "Severance" is any act or acts by which merchantable timber is cut or removed from its stump or windfallen timber is removed from the land.

(2) If merchantable timber subject to assessment by any county in this state is severed during any calendar year from real property, the owner or his agent shall, before March 3 of the year following the severance, make and file a report with the county assessor of each county in which the real property is situated. The report shall contain a legal description of the property from which the merchantable timber has been severed, a statement of the area from which the timber has been severed, the best estimate of the acres logged and of the percentage of total volume of timber, by species, severed from such acreage, and the best estimate of the acres of merchantable timber remaining uncut. The report shall include a map or sketch showing the area logged and be signed by the owner or his agent.

(3) The State Tax Commission shall prescribe a uniform form for the report required by this section for use by county assessors. Each county assessor shall make such forms available to persons required to make a report under this section.

(4) No person shall make a report under this section knowing the report to be false or incorrect in any material respect.

(5) No person shall fail to file a report required under this section within the prescribed period of time.

(6) All reports shall be filed before March 3 of each year, but the assessor, upon a request made prior to that date, and for good cause shown therein, shall allow a reasonable extension of time for filing a report, but in no event shall an extension be granted to later than March 30.

(7) If the report is not submitted until after the assessment roll has been returned to the assessor pursuant to ORS 309.130, the assessed value on the roll for the owner's merchantable timber, as equalized by the county board of equalization, shall constitute the assessed value of the timber remaining uncut on January 1 of that same year; except that if all timber has been severed, the officer in possession of the roll shall correct the roll to conform with the facts.

(8) Each owner required by this section to file a report, who fails to file the report before March 3, or within the extension of time allowed by the assessor, is delinquent, and is subject to a penalty as follows:

(a) If the report has been submitted before the county assessor has laid the assessment roll before the county board of equalization, pursuant to ORS 309.060, the penalty is \$5 a calendar week for each week or portion of a week that the report is delinquent.

(b) If the report has been submitted after the county assessor has laid the assessment roll before the county board of equalization, pursuant to ORS 309.060, the penalty is \$5 a calendar week for each week or portion of a week the report is delinquent, up to and including the week the roll is turned over to the board of equalization by the county assessor, and \$10 per calendar week for each week or portion of a week thereafter that the report continues delinquent. In no event shall the total penalty under this paragraph exceed \$100.

(c) Payment of the penalty shall be made to the assessor at the time of filing the delinquent report. If such payment is not made, the assessor, or if the tax collector has possession of the roll, the tax collector, after receipt from the assessor of certification of the amount of penalty and failure to pay, shall note the amount of the penalty on the assessment or tax roll, as the case may be, and shall include the same in any taxes due or to become due, and which are to be col-

lected by the tax collector from the owner. Penalties shall constitute a lien on the real and personal property of the owner as of July 1 and January 1, respectively, of the year in which the report was due. The penalties shall also constitute a debt due and owing from the owner, and, in the alternative, may be collected by a proper action brought in the name of the county in any court of competent jurisdiction. The remedies provided by this section are in addition to other remedies, civil or criminal, existing under the laws of this state.

(9) Penalties collected by the assessor shall be receipted, entered and accounted for in the manner provided for by ORS 311.370. All penalties collected pursuant to this section shall be credited to the general fund of the county. [1955 c.488 §1; 1957 c.541 §1; 1959 c.81 §1]

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

308.315 [Repealed by 1955 c.610 § 1]

308.316 Examining witnesses, books and records; reference of matter to commission upon failure to produce records or testify. (1) The county assessor, for the purpose of ascertaining the correctness of any assessment or for the purpose of making any assessment, and the officer having possession of the roll, for the purpose of discovering any omitted value or property under ORS 311.210, may examine or cause to be examined by any agent or representative designated by him any books, papers, records or memoranda bearing on the value, possession, ownership or location of any property, and may require the attendance of the taxpayer or any other person having knowledge in the premises. The assessor may administer oaths to such persons, take their testimony, and require proof material to the information requested. Examination shall be made and testimony taken during regular business hours at the taxpayer's or

person's place of business in the county, or at another place convenient to the parties.

(2) If any person fails to permit the examination of any books, papers or documents deemed by the assessor to be pertinent to the investigation or inquiry being made by him, or to testify to any matter in the premises, the assessor shall refer the matter to the State Tax Commission, stating in full the facts governing the request and refusal. The commission may require the assessor to present such additional facts, or the commission may conduct such other inquiries as it deems necessary to a consideration of the matter. If the commission finds that the examination should be made or the testimony taken, it shall take such action as it deems appropriate under the powers granted to it by law, including the subpoenaing and examination of witnesses books and papers pursuant to ORS 306.190, to the end that the property under consideration is ratably assessed according to law.

(3) For the purposes of this section the words "county assessor" or "assessor" mean both the county assessor and the officer described in ORS 311.210 having possession of the roll. [1955 c.610 § 2]

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

State of Oregon }
County of _____ } ss.

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

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

(Signature and title of officer)
(Official seal)

(2) The oath shall forthwith be filed by the assessor with the State Tax Commission on or before the first Friday the commis-

sion is in session as a board of equalization and review.

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

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

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

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

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

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

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

308.340 to 308.400 [Reserved for expansion]

**PERSONALTY AND LIVESTOCK
OF NONRESIDENTS**

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

308.410 Reports as to grazing livestock.

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

(2) The owner or others in charge of any livestock, owned by nonresidents of this state, shall report 15 days before leaving the county to the county assessor, or his deputy, of the county, under oath, stating the time of entry, the proper description, different kinds, with marks and brands, of such livestock in his possession, or under his control or charge, and the time such livestock will be removed from the county.

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

taxation in the county for the previous year, in proportion to the time that the livestock has been in the county as compared with the whole of such year.

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

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

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

308.420 to 308.450 [Reserved for expansion]

TRANSIENT LIVESTOCK; APPORTIONING TAX BETWEEN COUNTIES

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

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

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

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

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

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

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

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

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

(4) The provisions of ORS 309.150, 311.485 and 311.810 are applicable to all such

assessments of and taxes on transient livestock.

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

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

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

308.485 to 308.500 [Reserved for expansion]

ASSESSMENT OF DESIGNATED UTILITIES AND COMPANIES BY STATE TAX COMMISSION

308.505 Definitions. As used in ORS 308.505 to 308.730:

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

(2) "Person," "company," "corporation" or "association" includes any person, group of persons, whether organized or unorganized, firm, joint stock company, association, cooperative or mutual organization, people's utility district, cooperative telephone district,

syndicate, copartnership or corporation engaged in performing or maintaining any business or service or in selling any commodity as enumerated in ORS 308.515 whether or not such activity is pursuant to any franchise.

(3) "Property having situs in this state" includes all property, real and personal, of a company, owned, leased, used, operated or occupied by it and situated wholly within the state, and, as determined under ORS 308.550, 308.555 and 308.640, such proportion of the movable, transitory or migratory personal property owned, leased, used, operated or occupied by such company, including but not limited to watercraft, aircraft, rolling stock, vehicles and cars, and construction equipment, as is used partly within and partly without the state.

(4) "Transportation" includes the carrying, conveying or moving of passengers, commodities, express, mail, rolling stock, cars, vehicles, equipment or any other property from one place to another.

(5) "Vehicle" means any wheeled or tracked device used in transportation under, on or in connection with the physical surface of the earth. [Amended by 1957 c.711 §1]

308.510 "Property" defined; real and personal property classified. (1) "Property," as used in ORS 308.505 to 308.730, includes all property, real and personal, tangible and intangible, used or held by a company as owner, occupant, lessee, or otherwise, for or in use in the performance or maintenance of a business or service or in a sale of any commodity, as set forth in ORS 308.515, whether or not such activity is pursuant to any franchise, and includes but is not limited to the lands and buildings, rights of way, roadbed, water powers, vehicles, cars, rolling stock, tracks, wagons, horses, office furniture, telegraph, telephone and transmission lines, poles, wires, conduits, switchboards, machinery, appliances, appurtenances, docks, watercraft irrespective of the place of registry or enrollment, merchandise, inventories, tools, equipment, machinery, franchises and special franchises, work in progress and all other goods or chattels.

(2) All land of any railroad, logging road, electric rail or trackless transportation company, or railroad switching and terminal company, including land used or held and claimed exclusively as right of way, with all the tracks and substructures and

superstructures which support the same, together with all sidetracks, second tracks, turnouts, station houses, depots, roundhouses, engine houses, machine shops, buildings or other structures, without separating same into lands and improvements, is real property and the rolling stock and all other property is personal property.

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

(4) (a) Except as provided in subsection (2) of ORS 308.517 and in paragraphs (b) and (c) of this subsection, the renting, leasing, chartering or otherwise assigning of property exclusively for the use or benefit of another shall not constitute a use by the lessor.

(b) A lessor shall be deemed the user of property rented, leased or otherwise furnished by it to its employe as an incident of his employment.

(c) A rail transportation company shall be deemed the user of property situated within its station ground reservations or rights of way notwithstanding the fact that such property may be leased, rented or otherwise assigned by it for the use or benefit of another.

(5) Property found by the commission to have an integrated use for or in more than one business, service or sale, where at least one such business, service or sale is one enumerated in ORS 308.515, shall be classified by the commission as being within or without the definition of property under subsection (1) of this section, according to the primary use of such property, as determined by the commission. [Amended by 1957 c.711 §2]

308.515 State Tax Commission to make annual assessment of designated utilities and companies. (1) The State Tax Commission shall make an annual assessment, upon an assessment roll to be prepared by the commission, of the following property having a situs in this state:

(a) Except as provided in subsection (2) of this section, any property held for or used by any company in performing or maintaining any of the following businesses or services or in selling any of the following commodities, whether in domestic or interstate commerce or both, and whether mutually, or for hire, sale or consumption by other persons: Railroad transportation; railroad switching and terminal; electric rail and trackless trolley transportation; sleeping car; refrigerator car; private car; tank car; air transportation on certificated flight or by letter of registration; water transportation upon inland waters of the State of Oregon; air or railway express; telegraph communication; telephone communication; heating; water; gas; electricity; pipe line; toll bridge.

(b) Refrigeration, tank and private cars of all companies not included in paragraph (a) of this subsection, where such cars are rented, leased or used in railroad transportation for hire.

(2) There shall not be assessed under subsection (1) of this section:

(a) Any property used by or for water transportation companies whose watercraft ply exclusively (A) on the high seas, or (B) between the high seas and inland water ports or termini, or (C) a combination of (A) and (B), or (D) as ferries operating directly across interstate rivers; or

(b) Any property used by or for water transportation companies exclusively for hire by other persons for booming and rafting; dredging; log or marine salvage; ship berthing, maintenance, sludge removal, cleaning or repair; marine or water-based construction; or guide service.

(c) Any property used by or for interstate ferries.

(3) For the purposes of this section, ORS 308.256 and 308.550, "inland water" or "inland waters" shall mean all water or waters within the State of Oregon, all interstate rivers touching Oregon and all tide-waters extending to the ocean bars.

(4) Any corporation included within subsection (1) of this section, to the extent that it actively engages in any business or service not described therein or not incidental to any business or service or sale of a commodity described therein, shall not to that extent be deemed a corporation whose properties are assessed under ORS 308.505 to 308.730.

(5) Any company, to the extent that it furnishes undiluted liquefied or industrial

gas in bottles, tanks or similar containers, whether or not through pipe in a gaseous form, is not a gas company under subsection (1) of this section. Any company, to the extent that it furnishes water for commercial irrigation, is not a water company under subsection (1) of this section. Any company which generates electricity primarily for its own use, but which makes incidental sales of its surplus electricity, is not an electric company under subsection (1) of this section.

(6) The provisions of ORS 308.505 to 308.730 shall be construed to subject to assessment by the commission the property owned, leased or occupied by a legal entity not yet engaged in a business, service or sale of commodity enumerated in ORS 308.515, which is intended for operation or use in such a business, service or sale of commodity. [Amended by 1955 c.735 §1; 1957 c.711 §3; 1959 c.109 §1]

308.517 To whom property assessed; certain property not to be assessed by commission. (1) Except as provided in subsections (2) and (3) of this section, the State Tax Commission shall assess to the property user all property owned, leased, rented, chartered or otherwise held for or used by it in performing a business, service or sale of a commodity enumerated in ORS 308.515.

(2) Where any property owned, leased, rented, chartered or otherwise assigned by an owner, lessor, lessee or user whose property is otherwise subject to ORS 308.505 to 308.730, is leased, rented, chartered or otherwise assigned for the use or benefit of a company which has or thereby has property subject to ORS 308.505 to 308.730, the commission may assess the property to either the owner, lessor, lessee or user.

(3) Land or buildings that meet all of the following conditions shall be assessed in accordance with law by the assessor of the county in which such property is situated:

(a) Situated outside of railroad rights of way or outside of railroad station ground reservations; and

(b) Leased or rented by a lessor whose property is not subject to ORS 308.505 to 308.730, to a company whose property is subject to ORS 308.505 to 308.730; and

(c) Used as or in connection with airport facilities, general offices, ticket offices, business offices, warehouses, service centers, relay stations, garages, central exchanges,

moorage grounds, or well, pump house or substations sites.

(4) Except as provided in subsection (3) of this section, any property leased or rented by a lessor whose property is not subject to ORS 308.505 to 308.730, to a company whose property is subject to ORS 308.505 to 308.730, shall be assessed, as determined by the commission, by the commission or the assessor of the county in which such property is situated.

(5) All property not assessed by the State Tax Commission shall be assessed in accordance with law by the assessor of the county in which such property is situated. [1957 c.711 §5; 1959 c.109 §2]

308.520 Companies to file statements.

Each company shall make and file with the State Tax Commission, on or before February 1 of each year, in such form and on such blanks as the commission may provide, a statement, under oath, made by the president, secretary, treasurer, superintendent or chief officer of the company, covering a period of at least one year and not exceeding five years, as may be required by the commission; except that class I railroads, class A electric companies, class A telephone companies, class A gas companies, class A water transportation companies, air transportation companies, telegraph companies and sleeping car, private car, tank car and refrigerator car companies shall file such statement on or before March 15 of each year. [Amended by 1957 c.711 §6]

308.525 Contents of statement. Each statement required by ORS 308.520 shall contain the following facts about the company:

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

(2) The number of shares of its capital stock authorized and issued.

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

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

(5) The par value and market value, or actual value if there is no market value, of the bonds or other obligations owing by the company on January 1 at 1:00 a.m. of the year in which the report is made.

(6) A detailed statement of the real property owned by the company in Oregon on January 1 at 1:00 a.m. of the year in which the report is made, where situated, and the cost thereof.

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

(8) A statement showing the cost of all of the real property owned by the company as of January 1 at 1:00 a.m. of the year in which the report is made, whether situated within or without the state.

(9) A statement showing the cost of all of the personal property of the company as of January 1 at 1:00 a.m. of the year in which the report is made, whether situated within or without the state.

(10) A full and complete statement of the cost and book value of all buildings of every description owned by the company within the state.

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

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

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

(14) Any other facts or information the commission requires in the form of return prescribed by it. [Amended by 1957 c.711 §7]

308.530 Company not relieved from making other reports. The statements provided for in ORS 308.505 to 308.730 shall not relieve the company from making any other report or statement required by law to be made to any other commission, board or officer.

308.535 Extension of time for making reports or statements; proceeding in case of failure or refusal to furnish statement or information. The commission, for good cause, may allow a reasonable extension of time for filing any report or statement required in ORS 308.505 to 308.730. If a company fails to make any statement or furnish any information required by ORS 308.505 to 308.730, the commission shall inform itself as best it may as to the matters necessary to be known in order to discharge its duties with respect to the property of the company.

308.540 Commission to prepare assessment roll; date as of which value assessed; when roll final. The State Tax Commission shall prepare each year an assessment roll, in which shall be assessed, as of January 1 at 1:00 a.m. of such year, the true cash value of all the properties of the several companies subject to taxation under ORS 308.505 to 308.730. The assessment roll shall not be final until reviewed as provided in ORS 308.580 to 308.610.

308.545 Mode of valuing property. For the purpose of arriving at the amount and character and true cash value of the property belonging to a company, the commission personally may inspect the property, and may take into consideration the statements filed under ORS 308.505 to 308.730, the reports, statements or returns of the company filed in the office of any board, office or commission of this state, or any county thereof, the earning power of the company, the franchises and special franchises owned or used by the company, and such other evidence of any kind that is obtainable bearing thereon. However, no report, statement or return shall be conclusive upon the commission in arriving at the amount and character and true cash value of the property belonging to the company.

308.550 Valuing property of company operating both within and without state. (1) When a company owns, leases, operates over or uses rail, wire, pipe or pole lines, operational routes or property within and without

this state, if the commission values the entire property within and without this state as a unit, it may ascertain the property subject to taxation in Oregon by the proportion which the number of miles of rail, wire, pipe or pole lines or operational routes in Oregon, controlled or used by the company, as owner, lessee, or otherwise, bears to the entire mileage of rail, wire, pipe or pole lines or operational routes controlled or used by the company, as owner, lessee, or otherwise.

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

(3) The true cash value of the property of a water transportation company apportioned or allocated to Oregon shall not reflect so much of the value of its watercraft as is fairly attributable to voyages made by such watercraft exclusively on the high seas or between inland water ports or termini and the high seas. Voyages made to Oregon ports for the sole purpose or purposes of picking up or discharging company personnel, making repairs, refitting, or taking on supplies shall not be used for allocation or apportionment purposes. [Amended by 1955 c.735 §2]

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

cation of assessed value is intended to be advisory only and is not conclusive upon the commission.

308.560 Assessment roll; contents; description of property; effect of errors, mistakes and omissions. (1) The assessment roll for the companies assessed under ORS 308.505 to 308.730 shall be prepared in a manner prescribed by the State Tax Commission.

(2) Upon the assessment roll shall be placed, after the name of each of the companies assessed under ORS 308.505 to 308.730, a general description of the properties assessed in the name of each such company as provided in ORS 308.517, which descriptions shall be deemed to include all the properties of the companies liable to assessment for taxation under ORS 308.505 to 308.730. The description may be in the language contained in ORS 308.510, or otherwise, or may refer to an order or a memorandum of the State Tax Commission containing such description, which order or memorandum shall constitute a public record.

(3) No assessment shall be invalidated by a mistake in the name of the company assessed or by an omission of the name of the owner, or the entry of a name other than that of the true owner, if the property is generally correctly described. If the name of the true owner, or the name of the owner of record, lessee, or user of any property assessable under ORS 308.505 to 308.730 is given, the assessment shall not be held invalid on account of any error or irregularity in the description, if the description would be sufficient in a deed or conveyance from the owner, or on account of which in a contract to convey, a court of equity would decree a conveyance to be made, reading the description in connection with the definition of property assessable under ORS 308.505 to 308.730.

(4) Whenever possible, there shall be placed on the assessment roll, under the name of the company, under an appropriate heading, the aggregate track mileage, miles of wire, pipe or pole line or of operational route, as the case may be, within the State of Oregon. [Amended by 1957 c.69 §1; 1957 c.711 §8]

308.565 Apportionment of assessment between counties. (1) For the purpose of determining the respective amounts of the assessment of any company, under ORS

308.505 to 308.730, that shall be apportioned to the several counties in this state, into or through which the rail lines of the company extend or are operated, the State Tax Commission shall multiply the values per mile, as ascertained pursuant to ORS 308.570, of the several main and branch lines by the number of miles of such main and branch lines, respectively, including miles of main tracks, spurs, yard tracks and sidetracks; in each of the counties, as reported by the company, or as otherwise ascertained and determined by the commission.

(2) Values distributed over wire, pipe or pole lines or operational routes shall be apportioned to the counties in which the lines or routes are situated by multiplying the rate per mile in each case, determined pursuant to ORS 308.575, by the number of miles of the wire, pipe or pole lines or operational routes in each county, respectively.

(3) If the property of any company assessable under ORS 308.505 to 308.730 is of such a character that its value cannot reasonably be apportioned on the basis of rail, wire, pipe, pole line or operational route mileage, the commission may adopt such other method or basis of apportionment to the county or counties in which the property is situated as may be feasible and proper.

(4) As determined by the commission values of electric power plants and water powers, connected with or used in the operation and business of any company, assessable under ORS 308.505 to 308.730, may be apportioned to the counties in which the same are situated, in such manner as the commission deems reasonable and fair.

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

(6) Assessments of water transportation companies shall be allocated and apportioned to those counties in which such companies use or maintain ports or termini including off-shore anchorages; but, for the purposes of ORS 308.505 to 308.730, the taxing districts to which assessments are apportioned by the county assessor shall be deemed to extend to the center of any river channel or to the ocean bar. [Amended by 1957 c.711 §9]

308.570 Determining value per mile of main and branch lines of companies using rail lines. In the assessment of the property

of any company conducting transportation or operating over rail lines, except any sleeping car, refrigerator car, tank car or private car company, the true cash value of whose personal property is less than \$100,000, the State Tax Commission shall determine the value of each branch line of the company situated within this state and the mileage of such branch line, including miles of main tracks, spurs, yard and sidetracks, and shall determine the values per mile of such branch line by dividing its value by the mileage thereof. The commission shall deduct the total amount so determined as the value of branch lines from the total value of the property of the company, assessable under ORS 308.505 to 308.730, and shall determine the values per mile of the main line of such company by dividing the remainder by the number of miles of the main line, taking into consideration miles of main tracks, spurs, yard and sidetracks. Each mile of spurs, yard and sidetracks shall be valued at not to exceed 50 percent of the value per mile assigned to the main track of the branch or main line with which they are connected.

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

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

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

fore the day on which the commission shall convene.

308.585 Meeting of commission; duty to have roll. The commission shall meet in its office at the capital of the state on the second Monday of June in each year and shall then have before it the assessment roll made by it as prescribed in ORS 308.540 to 308.575.

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

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

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

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

(d) Correct errors in apportionments of assessments therein.

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

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

(4) If it appears to the commission that the property in any county as assessed by the county assessor and equalized by the county board of equalization has been assessed at other than its true cash value, the commission shall change the apportionment of property within that county assessable by the commission in a like proportion. This subsection is not effective after subsection (5) of this section becomes effective.

(5) Beginning with the assessment date January 1, 1961, the property assessable by the commission within any county shall be apportioned by the commission to such

county at the percentage provided by ORS 308.232 or as finally adopted under ORS 309.034 or 309.410. [Amended by 1959 c.519 §2]

308.595 Notice to show cause against increase in valuation or addition of omitted property to roll; notice of omitted property or amount of assessment; petitions for reduction or change of apportionment or correction of assessment. (1) The State Tax Commission, while sitting for the purpose of reviewing and apportioning the assessment roll, shall not increase the valuation of any property on the assessment roll or add omitted property thereto without giving to the company or person in whose name it is assessed at least six days' written notice to appear and show cause, if any there be, why the valuation of the assessable property of such company or person, or some part thereof, to be specified in the notice, shall not be increased, or why the property should not be added to the roll; but a notice shall not be necessary if the person or company appears voluntarily before the commission, and is there notified by a member of the commission that the property of the person or company, or some specified part thereof is, in the opinion of the commission, assessed below its true cash value or has been omitted from the roll.

(2) Not later than 20 days prior to the day the commission is required by law to meet as a board of review, it shall mail to each company assessed by it notice of the amount it has placed or intends to place on the roll as the assessment of the company's property. The notice shall be mailed to the last known address of the company. Failure of the commission to mail such notice shall not invalidate any assessment. From and after the date of such notice the commission shall maintain in its office at Salem for the inspection of the company the tentative apportionment of its assessment to the several counties. Applications for the reduction or change of apportionment or for the correction of a particular assessment shall be made by petition in writing, verified by the oath of the applicant, its president, secretary, managing agent or attorney in fact. The petition shall state the specific grounds for relief. The petition shall be filed with the commission on or before the day the commission is required by law to meet as a board of review; provided, that the failure of the commission to mail the

notice provided for hereunder shall extend the time for filing a petition for an additional 10 days. Unless a petition is so made, verified and filed, it shall not be considered or acted upon by the commission. [Amended by 1955 c.735 §3; 1957 c.325 §2]

308.600 Continuing sessions; when examination to be completed and when deemed complete. The commission, sitting for the purpose of reviewing and apportioning the assessment roll, shall continue its sessions from day to day, exclusive of Sundays and legal holidays, until the examination, review, correction, equalization and apportionment of the roll is completed; but the commission shall complete the examination, review, correction, equalization and apportionment within one month from the time it is by law required to meet. Unless sooner completed, at the expiration of one month from the time the commission is required to meet under ORS 308.585, the examination, review, correction, equalization and apportionment of the assessment roll shall be deemed to be complete.

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

(2) The meetings, sittings and adjournment of the commission, sitting for the purpose of review, shall be recorded in its journal. [Amended by 1957 c.69 §2]

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

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

308.620 Appeal from action of the commission. (1) Any person or company assessed under ORS 308.515 who has petitioned the commission pursuant to ORS 308.595,

or whose assessment has been increased by the commission, sitting for the purpose of review, and who is aggrieved by the action of the commission, may appeal therefrom to the circuit court.

(2) If the appeal is taken by:

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

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

(c) A corporation, it shall be taken to the circuit court of the county in which the principal place of business, if a domestic corporation, or residence of the managing agent or attorney in fact, if a foreign corporation, may be. [Amended by 1955 c.735 §4]

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

(1) The party appealing from the action of the commission shall cause a notice, signed by himself, itself or attorney, to be filed with the secretary of the commission within 30 days, excluding Sunday, from the time the review of the assessment roll is completed. The notice of appeal shall state the specific grounds of appeal, which may include issues which cannot be raised before the commission under subsection (2) of ORS 308.595.

(2) Within 10 days of the giving of the notice the party, to be known as the appellant, shall file with the clerk of the circuit court for the proper county a transcript of the petition for reduction of assessment or so much of the record of the commission as may be necessary intelligently to present the questions to be decided by the circuit court, together with a copy of the order or action taken by the commission, the notice of appeal and the affidavit or proof of service of the filing thereof. Thereafter, the circuit court shall have jurisdiction of the matter, but not otherwise. [Amended by 1955 c.735 §5; 1957 c.325 §3]

308.630 Hearing and determination; collection of taxes not stayed by appeal; costs and disbursements. (1) The appeal shall be heard and determined by the circuit court in a summary manner and shall be determined as a suit in equity, except

as otherwise provided in this section. Either the appellant or any county to which any portion of the assessment complained of is or may be apportioned, as appellee, shall be entitled to the compulsory attendance of witnesses and to the production of books and papers. If, upon the hearing, the court finds the amount at which the property was finally assessed by the commission is its true cash value and that the assessment and apportionments to the State of Oregon and among the several counties were made fairly and in good faith, it shall approve the assessment; but if the court finds that the assessment was made at a greater or less sum than the actual true cash value of the property, or if the assessment or apportionments were not fairly or in good faith made, it shall set aside the assessment and determine the actual true cash value. The court shall hear and determine such other issues as are raised by the appeal. A certified copy of the order or judgment of the circuit court is sufficient warrant for the apportionment, levying and collecting of taxes against such property and upon such valuation so determined.

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

(3) The provisions of law governing costs and disbursements on appeal are applicable to the appeal. Payment of taxes while appeal is pending shall not operate as a waiver of the appeal or the right to a refunding of taxes found to be excessively assessed. [Amended by 1955 c.735 §6]

308.635 When assessment complete; certifying to assessors; apportioning by assessor; levy and collection of taxes. (1) The

assessment roll having been reviewed by the State Tax Commission, the assessments therein shall be deemed complete.

(2) Except as otherwise provided in ORS 308.640, the commission thereupon shall certify to the assessor of each county in which the property of any company so assessed is situated, the number of miles of main and branch lines of the company, including miles of main tracks, spurs, yard and sidetracks, or the number of miles of wire, pipe or pole lines or operational routes, as the case may be, and the value or values thereof apportioned to such county. The assessor shall apportion the amount or amounts so certified to the municipal corporations and taxing districts of the county by multiplying the value per mile of each such main and branch rail line, and of spurs, yard and sidetracks connected therewith, or the value per mile of each wire, pipe or pole line or operational route by the mileage thereof in each of such municipal corporations and taxing districts, and shall enter the assessments so certified and apportioned in the assessment roll last equalized by the county board of equalization.

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

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

308.640 Procedure where true cash value of certain car companies is less than \$100,000. (1) When the assessment of the personal property of any sleeping car, refrigerator car, tank line or private car company, made and equalized by the State Tax Commission, is in a true cash value of less than \$100,000, the commission shall determine the assessed value thereof by multiplying such true cash value by the average ratio of assessed value to true cash value of all properties of such companies in a true cash value of \$100,000 or more, as computed and determined by the commission for the cur-

rent year. The commission then shall determine the tax to be charged on the property covered by each such assessment by applying to the assessed value thereof the average tax rate in the state for the current year, applying to the assessed values of the personal properties of all other sleeping car, refrigerator car, tank line and private car companies, as compiled and determined by the commission for such year. The State Tax Commission hereby is empowered to charge, levy and collect the tax so determined on the personal property of any such company having a taxable situs in this state. Each tax so charged and levied shall constitute a lien as of July 1 of the year of assessment on all the personal property of the company within this state and shall be payable in the same manner, at the same due dates and with the same rates of discount or interest provided by law in respect to taxes on personal property payable in the several counties. In collecting such taxes the State Tax Commission may pursue any or all of the rights, remedies or processes provided by law for the collection of delinquent taxes on personal property, and in connection therewith, the commission shall have, in any county, the power and authority of the sheriff and tax collector thereof.

(2) All moneys collected by the commission under this section shall be remitted to the sheriffs of the several counties in the same proportion that taxes levied and apportioned to each county upon the cars of subject companies having a true cash value exceeding \$100,000 bears to the total amount of taxes levied upon the cars of such companies. The taxes so received by the sheriffs shall be paid over to the county treasurer for credit to the general fund of the county.

(3) Real property of such companies shall be apportioned to the several counties according to the situs thereof. [Amended by 1955 c.208 §1; 1959 c.109 §3]

308.645 Reports by companies of mileage to county assessors. Each county assessor may require, and it is hereby made the duty of the several persons or companies liable to assessment under ORS 308.505 to 308.730 to furnish, reports to the county assessor, under oath, showing the length in each city, town, school district, road district, port or other municipal taxing agency or district in the county, of main and branch railroad lines, and of main tracks, spurs, yard

tracks and sidetracks and also of wire, pipe or pole lines and operational routes.

308.650 Companies to maintain principal office and agent within state. Every company specified in ORS 308.515, doing business as such within this state, shall establish and maintain at some fixed point within the state a principal office and shall maintain thereat a secretary or managing agent.

308.655 Rules and regulations. The State Tax Commission may prescribe directions, rules and regulations to be followed in answering any requirement of ORS 308.505 to 308.730.

308.660 Retroactive effect. Chapter 586, Oregon Laws 1951, [ORS 308.505 to 308.655] shall be given effect retroactively to include the tax year commencing on, and the assessment date of, January 1, 1951.

308.665 to 308.700 [Reserved for expansion]

OPTIONAL GROSS EARNINGS TAX ON REVENUES FROM RURAL TELEPHONE EXCHANGES

308.705 Definitions. As used in ORS 308.705 to 308.730:

(1) "Gross earnings" means the local exchange revenue received by the company from subscribers within rural telephone exchanges within this state, together with that portion of the net toll revenue received by the company in this state in the ratio that local exchange revenue received by the company from subscribers within rural telephone exchanges within this state bears to the total local exchange revenue received by the company in this state.

(2) "Local exchange revenue" means the revenue received by the company for the furnishing of services other than long distance telephone service.

(3) "Net toll revenue" means the revenue received by the company for furnishing long distance telephone service over its facilities, excluding any portion thereof paid to or retained by a connecting company or companies the facilities of which are used in part in the furnishing of the long distance telephone service.

(4) "Pole line mile" means a lineal mile of operational telephone line composed of a telephone circuit or circuits carried over

wires supported by telephone poles or carried in underground telephone cable or carried over a wireless communications system.

(5) "Rural telephone exchange" means a telephone exchange including its central office, wires, poles, telephones, substations, attachments, land, materials, supplies and equipment which, operated as a unit, provide one or more telephone circuits for the handling of local telephone calls within the exchange, the subscribers of which do not average more than 10 to the pole line mile of the exchange.

(6) "Subscriber" means the user of a main telephone station. [1957 c.628 §2]

Note: Additional definitions applicable to ORS 308.705 to 308.730 are compiled in ORS 308.505. Other provisions applicable to ORS 308.705 to 308.730 are compiled in ORS 308.505 to 308.660.

308.710 Election to pay gross earnings tax on rural telephone exchanges in lieu of ad valorem taxes. (1) Each company having one or more rural telephone exchanges shall notify the commission in writing on or before February 1 of each year of its election to pay the tax on gross earnings as provided in subsection (2) of this section in lieu of ad valorem taxes. Failure to notify the commission of such election on or before February 1 shall constitute an election to pay ad valorem taxes on property comprising all rural telephone exchanges of the company.

(2) There hereby is imposed upon every company engaged in the business of telephone communication, having one or more rural telephone exchanges and having made its election to pay a tax on gross earnings pursuant to subsection (1) of this section, a tax of six percent on its annual gross earnings. The tax hereby imposed shall be levied, collected and paid annually. [1957 c.628 §§3, 5]

308.715 Rural telephone exchanges excluded from assessment and apportionment of property taxes. In the assessment of the property of any company engaged in the business of telephone communication and having one or more rural telephone exchanges, and if the company makes its election to pay a tax on gross earnings pursuant to subsection (1) of ORS 308.710, the State Tax Commission shall determine the true cash value of the property of the company comprising other than rural telephone exchanges of the company having a situs in this state, and the property comprising rural telephone exchanges of any company having

a total of less than 10,000 subscribers within and without this state shall not be assessable under ORS 308.505 to 308.660 or under other statutes of this state for ad valorem tax purposes and shall not be included in the determination of apportionment of the values of property of any company among the several counties. [1957 c.628 §4; 1959 c.297 §1]

308.720 Return showing gross earnings; payment of tax. Every company upon which a tax is imposed under subsection (2) of ORS 308.710, on or before February 1 of each year shall make a return to the commission, in such form and on such blanks as the commission may provide, showing the amount of its gross earnings during the calendar year preceding, the year-end number of subscribers in each rural telephone exchange, the pole line miles of each rural telephone exchange and such other facts and information as the commission may require. The company shall compute and forward with the return the tax imposed by subsection (2) of ORS 308.710. [1957 c.628 §6]

308.725 Examination of return by commission; apportioning tax to counties. The State Tax Commission shall examine and determine the accuracy of the returns forwarded under ORS 308.720. The commission shall thereafter apportion the amount of tax so received among the several counties in which the company operates rural telephone exchanges. The part to be apportioned to a county shall bear the same ratio to the total of the tax so received as the number of wire miles of the rural telephone exchanges or parts thereof in the county bears to the total number of wire miles of all rural telephone exchanges or parts thereof operated by the company in this state. The part apportioned to each county shall be remitted to the sheriff of the county and shall be distributed in the manner determined by the assessor of the county in the same proportions and to the same taxing districts and political subdivisions of the county as ad valorem taxes upon the property comprising all rural telephone exchanges within the county would be distributed if collected. [1957 c.628 §7]

308.730 Tax as a lien; delinquency date; action by commission to collect. (1) The tax imposed under subsection (2) of ORS 308.710 shall be a debt due and owing from the company and shall be a lien on all the

property, real and personal, of the company on and after February 1 of each year. Interest shall be charged and collected on any tax so imposed and not paid when due at the rate of two-thirds of one percent per month or fraction of a month until paid. The taxes so imposed shall be delinquent if not paid within one year following the due date thereof.

(2) The State Tax Commission shall enforce collection of the tax imposed under subsection (2) of ORS 308.710 and immediately after the delinquency date thereof may institute an action for the collection of the taxes, together with interest, costs and other lawful charges thereon. The commission shall have the benefit of all laws of this state pertaining to provisional remedies against the properties, either real or personal, of such companies, without the necessity of filing either an affidavit or undertaking, as otherwise provided by law. [1957 c.628 §8]

308.735 to 308.800 [Reserved for expansion]

GROSS EARNINGS TAX ON MUTUAL OR COOPERATIVE DISTRIBUTION SYSTEMS

308.805 Mutual and cooperative electric distribution systems subject to tax on gross earnings. (1) Every association of persons, wholly mutual or cooperative in character, whether incorporated or unincorporated, the principal business of which is the construction, maintenance and operation of an electric transmission and distribution system for the benefit of the members of such association without intent to produce profit in money and which has no other principal business or purpose shall, in lieu of all other taxes on the transmission and distribution lines, pay a tax of two percent on all gross earnings derived from the sale and distribution of electric energy. The tax on gross earnings shall not apply to or be in lieu of ad valorem taxation on any property, real or personal, which is not part of the transmission and distribution lines of such association; nor shall the tax apply to revenue derived from any source other than gross earnings derived from the sale and distribution of electric energy.

(2) The State Tax Commission, pursuant to ORS 308.505 to 308.655, shall assess for ad valorem taxation all the real and personal property of such associations which

is not a part of "transmission and distribution lines," as defined in subsection (3) of this section. All other property subject to ad valorem taxation shall be assessed in the manner otherwise provided by law, by the assessor of the county in which such property has a tax situs.

(3) As used in ORS 308.805 to 308.820, "transmission and distribution lines" shall include all property that is energized or capable of being energized or intended to be energized, or that supports or is integrated with such property. This includes, but is not limited to, substation equipment, fixtures and framework, poles and the fixtures thereon, conductors, transformers, services, meters, street lighting equipment, easements for rights of way, generating equipment, communication equipment, transmission lines leased to governmental agencies, construction tools, and materials and supplies. This shall not include such property as parcels of land, buildings, merchandise held for resale, and office furniture and fixtures. [Amended by 1957 c.637 §1; 1959 c.109 §4]

308.810 Association to file statement; payment of tax. Every association referred to in ORS 308.805 shall make and file with the State Tax Commission, on or before February 1 of each year, in such form and on such blanks as the commission may prescribe and provide, the statement required under ORS 308.520 and 308.525, and shall include therein the amount of all its gross earnings derived from the sale and distribution of electric energy during the calendar year preceding the making of such statement, and shall compute and forward with such statement the tax levied by ORS 308.805 at the rate of two percent on such gross earnings. [Amended by 1957 c.637 §2]

308.815 Examination of return by commission; apportioning tax to counties. The State Tax Commission shall examine and determine as to the correctness of the return and taxes on the association's gross earnings forwarded pursuant to ORS 308.810 and if found correct shall thereupon remit the tax so received to the sheriffs of the counties in which the association transacts business in proportion to the number of miles of electric transmission and distribution lines in each of such counties. The taxes so received by the sheriffs of the respective counties shall be paid over to the county

treasurer to the credit of the general fund of the county.

308.820 Tax as a lien; delinquency date; action by commission to collect. (1) All taxes levied under ORS 308.805 shall be a debt due and owing from the association and shall be a lien on all the property, real and personal, of such associations from February 1 of each year. Interest shall be charged and collected on any taxes not paid when due at the rate of two-thirds of one percent per month or fraction of a month until paid. Such taxes shall be delinquent if not paid within 30 days of the due date thereof.

(2) The State Tax Commission shall enforce collection of the taxes levied under ORS 308.805 and immediately after the delinquency date thereof shall institute an action for the collection of such taxes, together with interest, costs and other lawful charges thereon. The commission shall have the benefit of all laws of this state pertaining to provisional remedies against the properties, either real or personal, of such associations, without the necessity of filing either an affidavit or undertaking, as otherwise provided by law. [Amended by 1957 c.637 §3]

308.825 to 308.985 [Reserved for expansion]

PENALTIES

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

(2) Any taxpayer or managing officer thereof who fails to furnish, after written demand so to do by the assessor or the county board of equalization having jurisdiction or the State Tax Commission, any information or, upon like demand, fails to produce any books, records, papers or documents required by ORS 308.285 or 308.335 to be furnished by him or them to the county assessor, the county board of equalization or the State Tax Commission, is guilty of a misdemeanor and, upon conviction, is punishable by a fine of not less than \$25 nor more than \$1,000. Circuit courts shall have jurisdiction in the trial of such offenses.

(3) A person who violates subsection (4) of ORS 308.309 is guilty of perjury.

(4) Violation of subsection (5) of ORS 308.309 is a misdemeanor.

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

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

(7) Any company which refuses or neglects to make any statement required by ORS 308.505 to 308.660 or 308.705 to 308.730 within the time specified or as extended by the commission shall be subject to a penalty of \$500 for each day of the continuance of the neglect or refusal to file the statement. The penalty shall be recovered in a proper action brought in the name of the State of Oregon in any court of competent jurisdiction.

(8) Any person who wilfully presents or furnishes to the State Tax Commission or any member thereof any statement, required by ORS 308.505 to 308.660 or 308.705 to 308.730 which statement is false or fraudulent is guilty of perjury and, upon conviction, shall be punished as otherwise provided by law for such crime. [Subsections (3) and (4) enacted as 1955 c.488 §2]

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 November 1, 1959.

Sam R. Haley
Legislative Counsel

