Chapter 310

1959 REPLACEMENT PART

Levy of Property Taxes

LEVY OF TAXES

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LEVY OF TAXES

310.010 Determination of amount of tax for county and other purposes. The county court or board of county commissioners of each county shall, in July of each year, estimate and determine the amount of money to be raised for county purposes for the current fiscal year, and also the several amounts to be raised in the county for other purposes, as required or authorized by law. The determination shall be entered in its records.

310.020 Levy of tax to defray county expenses. The county court or board of county commissioners for each county in the state shall, in July of each year, levy a tax upon all taxable property in the county sufficient in amount to defray the expenses of the county for the current fiscal year.

310.030 Levy of taxes required or permitted by law. The county court or board of county commissioners shall, in July of each year, levy all taxes which by law it is required to levy, and any other taxes which it may determine to levy and by law it is permitted to levy.

310.040 Reducing levy where necessity for budget item eliminated. If after a tax levy has been made by any county court or board of county commissioners and before the extension of the levy upon the tax rolls, the necessity for any item contained in the budget upon which the levy is based is eliminated by act of the Legislative Assembly, the county court or board of county commissioners shall by appropriate order reduce the amount of the levy by the amount of such item. Thereupon the levy shall be extended upon the rolls as so reduced.

310.050 Making levy in dollars and cents; reporting levy to assessor and clerk. All counties, cities, school districts and other corporations, which are vested with the power of levying taxes, shall:

(1) Make their total levy in dollars and cents, and not otherwise.

(2) Report the levy to the county assessor and county clerk at the time and in the manner provided in ORS 310.060. [Amended by 1959 c.181 §1; part renumbered 310.065]

310.060 Giving notice of levy. Not later than July 15 of each year, every city, school district or other public corporation authorized to levy a tax shall give to the assessor and the clerk of the county wherein such tax-levying entity is situate, or if such tax-levying entity is situate in more than one county then to the assessor and the clerk of each county wherein any part thereof is situate, notice in writing of the tax levy made by it for the current fiscal year, accompanied by a true copy of its budget as finally adopted. The notice shall state the total amount of money to be raised by taxation, the amount levied inside the constitutional limitation, the amount levied for the payment of bonded indebtedness or interest thereon, each amount levied outside the constitutional limitation and the date when approved, the amount levied inside any statutory limitation, each amount levied outside any statutory limitation and the date when approved. The State Tax Commission may prescribe the form of notice. All amounts shall be stated in dollars and cents. If the notice is given to the assessor and the clerk of more than one county, a copy of each other such notice given shall accompany every notice given. Upon the giving of the notice, every school district immediately shall supply a copy thereof to the school superintendent of the county wherein the district is situate. Immediately upon receipt thereof every such notice and copy shall be filed in the office of the receiving officer. For good and sufficient reason, the county assessor may make such extension of time for the giving of the notice as he considers reasonable. [Amended by 1955 c.259 §1]

310.065 Procedure where notice of levy not given. If the written notice of a tax levy is not given to the county assessor at the time specified, or as extended, under ORS 310.060, the assessor shall not include such levy in his computation of the rate percent of levy under ORS 310.090. The rate percent of such levy shall be computed by the tax collector with the assistance of the assessor and extended on the rolls in the manner provided by law. [Formerly part of 310.050]

310.070 Procedure where levy reported in excess of limitations. If the levy reported to the clerk and assessor under ORS 310.050 is in excess of the constitutional or statutory limitations, or both, the assessor shall not enter the excessive levy upon the tax roll of the county and the assessor, upon the advice of the State Tax Commission, shall extend upon the tax roll of the county only such part of the levy as will comply with the constitutional and statutory limitations governing the levy.

310.080 [Repealed by 1957 c.626 §1]

310.081 Certification to assessor of amounts for offset against school district tax levy. (1) Not later than July 15 of each fiscal year, the Superintendent of Public Instruction shall certify to each county assessor the estimated amount that will be available for use for property tax offset purposes for that fiscal year under ORS 327.093 for each school district in the county.

(2) Not later than July 15 of each fiscal year the county treasurer shall certify to the county assessor, for each school district, the amount as of June 30 immediately preceding in the special account created pursuant to ORS 327.094. [Subsections (1) and (2) enacted as 1957 c.626 §11; subsection (3) of 1957 Replacement Part enacted as part of 1957(s.s.) c.2 §4; 1959 c.388 §9]

310.082 [1957(s.s.) c.2 §4; repealed by 1959 c.388 §15]

310.084 Offset procedure. (1) Subject to subsections (2) and (3) of this section, for each school district the county assessor shall add the amounts certified under subsections (1) and (2) of ORS 310.081 and shall subtract the total so obtained from the tax levy for the school district and shall extend on the assessment and tax rolls in each case no more than the remainder as the property tax levy of the district for the current fiscal year. Immediately on extension of such tax levy, the county assessor shall certify to each school board concerned and to the county treasurer the amount of the levy as made by the school district, the amount by which the levy was reduced under this section and the remainder extended as the final property tax levy of the district. The county treasurer shall then release to the school district from the special account the amount certified to the county assessor under subsection (2) of ORS 310.081 for the school district.

(2)(a) Except as otherwise provided in subsection (3) of this section, in the case of a rural school district, the county assessor shall add the amounts certified under subsections (1) and (2) of ORS 310.081 and apply the total for property tax offset purposes as provided in this subsection.

(b) If the full amount of the budget of the school district or school unit within the rural school district, as approved by the rural school district board under ORS 334.180 to 334.200 or 334.350 to 334.400, as the case may be, is levied and certified under ORS 334.530 by the rural school district, the assessor shall subtract the amount available for property tax offset purposes for each school district or school unit within the rural school district from the tax levy for the rural school district and shall extend on the assessment and tax rolls no more than the remainder as the property tax levy of the rural school district for the current fiscal year. Immediately on extension of such tax levy, the county assessor shall certify to the rural school district board and to the county treasurer the amount of the levy made by the rural school district, the amount by which the levy was reduced under this section and the remainder extended as the final property tax levy of the rural school district. The county treasurer shall then release to the rural school district from the special accounts the amount certified to the county assessor under subsection (2) of ORS 310.081 for all school districts within the rural school district. When the amounts certified under subsection (1) of ORS 310.081 are distributed by the Superintendent of Public Instruction they shall be paid to the rural school district.

(c) If the full amount of the budget of the school district or school unit as approved by the rural school district board under ORS 334.180 to 334.200 or 334.350 to 334.400, as the case may be, is not levied and certified under ORS 334.530 by the rural school district, the county assessor shall proceed as provided in this paragraph. For each school district and school unit within the rural school district, the county assessor shall subtract the amount available for property tax offset purposes for the school district or school unit from that part of the tax levy of the school district or school unit which represents the part of the budget of the school district or school unit as approved by the rural school district board which was not levied and certified under ORS 334.530. If there remains any amount available for property tax offset purposes after such part of the tax levy of such school district or school unit has been so offset, the county assessor shall subtract the remaining amount from the levy of the rural school district. After the amount of the offset provided under this paragraph has been subtracted from the tax levy, the county assessor shall extend on the assessment and tax rolls no more than the remainder as the property tax levy for the current fiscal year. Immediately on extension of the levy of the school district or school

unit within the rural school district, the county assessor shall certify to the rural school district board, to the responsible officer of each school district or school unit within the rural school district and to the county treasurer the amount of the levy made by each school district or school unit within the rural school district, the amount by which the levy was reduced under this paragraph and the remainder extended as the final property tax levy of such school district or school unit. If the levy of the rural school district is also offset under this paragraph, the county assessor shall certify to the rural school district board and to the county treasurer the amount of the levy made by the rural school district, the amount by which the levy was reduced under this paragraph, the remainder extended as the final property tax levy of the rural school district and the amount by which the levy of each school district or school unit within the rural school district was reduced under this paragraph. Thereupon, the county treasurer shall release to each school district or school unit within the rural school district the amount certified under subsection (2) of ORS 310.081 for that school district or school unit to the extent that the property taxes of such school district or school unit have been offset under this paragraph and the remainder, if any, of the amount so certified shall be released to the rural school district.

(3) In the case of a rural school district to which the provisions of ORS 334.250 to 334.290 are applicable, the county assessor shall proceed as provided in subsection (1) of this section to offset the property tax levy for each school district within the rural school district to the extent that such levy would otherwise actually be extended on the tax roll; and any amounts available for property tax offset purposes which are not so used to offset the property tax levies of the school districts within the rural school district shall be used to offset the property tax levy of the rural school district in the manner provided in paragraph (b) of subsection (2) of this section. [1957 c.626 §12]

310.090 Computation of rate percent of levy. Subject to ORS 310.070, the county assessor shall compute the rate percent of levy by dividing the assessed valuation into the total amount of money proposed to be raised by taxation, and the rate percent when so computed shall terminate at the nearest mill or tenth of a mill that will produce the amount of money required to be raised.

310.100 Taxes to apply to property shown by assessment roll; furnishing certificate showing aggregate valuation of taxable property. Each tax levied by any municipal corporation, taxing district or political subdivision shall apply to all the taxable property therein, as shown by the assessment roll last compiled by the assessor. The assessor, upon the application of the governing body or of the duly accredited officer of any such municipal corporation, taxing district or political subdivision, shall furnish a certificate, properly verified, showing the aggregate valuation of the taxable property therein.

310.110 Apportionment of levy where taxing district lies in two or more counties. If a taxing district lies in two or more counties, the total amount of taxes levied by such district shall be apportioned on the basis of the equalized valuation of the year last in process of collection as determined by application of the respective county ratios fixed by the State Tax Commission, in the proportion that the equalized valuation of part of such district lying in each county bears to the equalized valuation of the whole district; provided, that whenever a boundary change affecting such district becomes effective as to the levy being apportioned, an adjustment of the equalized valuation shall be made so as to reflect said boundary change. [Amended by 1953 c.194 §2]

310.120 Limit on amount of continuing fixed millage tax. The amount of any continuing fixed millage tax levied by the state, county, city or other municipality or district upon the assessed valuation of any year, shall be limited to the amount of such millage levy of the preceding year, plus six percent thereof. However, where the maximum millage authorization of any continuing levy voted by the people has not been made in a preceding year, the limitation contained in this section shall not prevent the levying of such maximum millage authorization in any later year.

310.130 Tax limitations after expansion of boundaries of taxing unit. When the boundaries of a county, municipality, district or other body to which the power to levy a tax shall have been delegated, have been expanded through annexation of territory, then for the purpose of applying the

limitation contained in section 11, Article XI, Oregon Constitution, the tax base of said taxing unit for the fiscal year next following the annexation shall be increased by an amount equal to the equalized assessed valuation of the taxable property in the annexed territory for the fiscal year of the annexation multiplied by the millage rate within the tax base of the annexing unit for the fiscal year of the annexation, plus six percent of said amount.

310.140 to 310.300 [Reserved for expansion]

ELECTION UPON QUESTION OF INCREASING TAX LEVIES

310.310 Manner of calling and holding elections. Elections for voting upon the question of increasing the tax levy in the counties, municipalities and districts not possessing a separate legislative department, shall be called and held in the manner respectively provided by ORS 310.330 to 310.390. [Amended by 1953 c.311 §7]

310.320 [Repealed by 1953 c.311 §7]

310.330 County tax levy. (1) Whenever it is necessary in the estimation of the county court or board of county commissioners of any county to increase the amount of the tax levy over the amount limited by the Constitution except on vote of the people, the county court or board of county commissioners shall make and enter an order for a special election on the question and shall certify to the county clerk that the increase, in its judgment, is necessary, stating the reasons therefor and the amount of the increase in not to exceed 100 words. The determination and certificate shall be made not less than 35 days before the first Tuesday after the first Monday in November or the third Friday in May in any year, or the day specified for the special election in the order.

(2) Thereupon and not less than 30 days before the date of the election, the county clerk shall issue and mail to the respective judges and clerks of election in the precincts in his county, election notices prepared in the same form and manner as for a regular general election, stating thereon that the question of increase of the county tax levy will be voted upon at such election and shall include therein a copy of the certificate of the county court or board of county commissioners.

(3) Thereafter the election thus called shall be held on such date in the same manner as other general or special elections are held and the votes cast upon such election shall be received, counted, returned and canvassed in the same manner as votes for candidates for county officers. [Amended by 1953 c.311 §7]

310.340 Optional manner of giving notices required by ORS 310.330. In any year when a regular election is to be held throughout the state, or a special election is to be held throughout the state or any county for any other purpose, on the first Tuesday after the first Monday in November, or on the third Friday in May, the notices of election provided to be given by the county clerk of each county by subsection (2) of ORS 310.330 may be included in the general notice of such election. [Amended by 1953 c.311 §7]

310.350 Tax levy of ports, districts and municipalities without legislative departments. (1) In ports, irrigation districts, drainage districts and all other municipalities and quasi municipalities which are operated under the provisions of state laws and have no legislative departments other than the people as a whole, the determination of the necessity to increase the tax levy over the amount limited by the Constitution except on vote of the people and the certificate thereof with a statement of the reasons therefor and the amount of the increase in not to exceed 100 words shall be made by the board of commissioners or other managing board thereof which is charged with the power and duty of levying taxes for such port, district or municipality.

(2) In ports and other districts which conduct their elections in connection with the regular county elections, the determination and certificate required by subsection (1) of this section shall be made and given to the county clerk not less than 70 days prior to the first Tuesday after the first Monday in November or the third Friday in May of any year. If an election is to be held throughout the county on such date, the county clerk shall include in the notices thereof which are sent to the judges and clerks of elections in the precincts within the port or district, a notice of the port or district election containing a copy of the certificate stating the reasons for increasing the tax levy. If no election is to be held throughout the county on such date in such

year, the county clerk shall issue and mail to the judges and clerks of election in the precincts within the port or district notices of such election containing a copy of the certificate of such increase.

(3) In other districts not holding their elections in connection with the county elections, the board shall also fix the date of the election. The notice calling the election shall be given and published by the same officers and in the same manner as otherwise provided by law for calling or giving notice of elections in the district. The notice shall be given and published for not less than the number of days prior to the date of the election as provided by law for calling or giving notice of other elections in the district.

(4) The votes upon the question submitted pursuant to this section in all ports and districts shall be given, received, counted, returned and canvassed in the same manner as for election of officers or other questions submitted to vote of the people in the port or district.

310.360 School district tax levy. (1) Whenever it is necessary in the estimation of any district school board to increase the amount of the tax levy in the school district over the amount limited by the Constitution except on vote of the people, the district school board shall make a determination and certificate upon the question of increasing the tax levy and fixing the date of the election similar to the determination and certificate required by ORS 310.330.

(2) A notice of the election shall be given by the school district clerk in the same manner as other elections are called by the district. The notice shall be given and published at a time not less than 20 days prior to the date of the election.

(3) The election shall be conducted and held and the result thereof ascertained in the usual manner of holding such elections in the district, and at the time specified in the notice. [Amended by 1953 c.584 §2]

310.370 Road district tax levy. In road districts any meeting of the legal voters thereof which is called for the purpose of voting a tax in the manner provided by law shall have power to decide the question of increasing the tax levy for the district for any year over the amount otherwise limited by the Constitution and to make such increased levy of taxes.

310.380 Municipalities having legislative department. In all cities and towns or other municipalities having a legislative department, provision may be made by each such municipality for holding the elections provided for in ORS 310.310 to 310.390 by the other subdivisions of the state. [Amended by 1953 c.311 §7]

310.390 Including statement of reasons for increasing levy in ballot; oral statement in district not using printed ballots. (1) The question of increasing any tax levy when submitted to the vote of the people as provided in ORS 310.310 to 310.390, shall be stated on the ballot by including in the question the statement of the reasons for increasing the levy made by the tax levying body of the county, district or municipality, or by the board, officer or officers upon whose certificate the election is called and held. The votes of the people shall be given upon the answers "yes" and "no" in the usual manner of submitting questions to vote of the people.

(2) When the vote is taken by the voters of a road district or other district not using printed ballots in holding its elections, the oral statement of the question as shown by the records of the elections or the meetings at which they are held is sufficient. [Amended by 1953 c.311 §7]

310.400 Proposed tax levy to be voted on by people to be stated in dollars and cents. Any proposed tax levy, whether a continuing fixed levy, continuing levy, or levy for a single year, submitted to a vote of the people by the state, any county, municipality, district or body to which the power to levy a tax has been delegated shall be stated in dollars and cents in the measure to be voted upon, and not otherwise, notwithstanding any provision of any other statute of this state to the contrary, and where not inconsistent with or otherwise provided for in the Constitution of this state. [1953 c.133 §1]

ESTABLISHING NEW TAX BASE

310.410 Establishing new tax base. (1) As used in this section:

(a) "New tax base" means a tax base for the purposes of section 11, Article XI, Oregon Constitution, but does not include the establishment by a newly created taxing unit of its first tax base.

(b) "Taxing unit" includes any county, municipality, district or body which has the power to levy a tax.

(2) The question of establishing a new tax base shall be submitted at the same time and place as a regular biennial state-wide general election or a regular biennial state-wide primary election. [1957 c.426 §1]

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