Chapter 307

1969 REPLACEMENT PART

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GENERAL PROVISIONS

307.010 Definition of real property. (1) "Land," "real estate" and "real property" include the land itself, above or under water; all buildings, structures, improvements, machinery, equipment or fixtures erected upon, under, above or affixed to the same; all mines, minerals, quarries and trees in, under or upon the land; all water rights and water powers and all other rights and privileges in any wise appertaining to the land; and any estate, right, title or interest whatever in the land or real property, less than the fee simple.

(2) Where the grantor of land has, in the instrument of conveyance, reserved or conveyed:

(a) Any of the timber standing upon the land, with the right to enter upon the ground and remove the timber, the ownership of the standing timber so reserved or conveyed is an interest in real property.

(b) The right to enter upon and use any of the surface ground necessary for the purpose of exploring, prospecting for, developing or otherwise extracting any gold, silver, iron, copper, lead, coal, petroleum, gases, oils or any other metals, minerals or mineral deposits in or upon the land, such right is an interest in real property

307.020 Definition of personal property. (1) "Intangible personal property" or "intangibles" means and includes money at interest, bonds, notes, claims, demands and all other evidences of indebtedness, secured or unsecured, including notes, bonds or certificates secured by mortgages, and all shares of stock in corporations, joint stock companies or associations.

(2) Unless otherwise specifically provided, "personal property" or "personal estate," as used in the laws of this state relating to assessment and taxation of property as such, means "tangible personal property" as defined in subsection (3) of this section.

(3) "Tangible personal property" means and includes all chattels and movables, such as boats and vessels, merchandise and stock in trade, furniture and personal effects, goods, livestock, vehicles, farming implements, movable machinery, movable tools and movable equipment.

[Amended by 1959 c.82 §1]

307.030 Property subject to assessment generally. All real property within this state and all tangible personal property situated within this state, except as otherwise provided by law, shall be subject to assessment and taxation in equal and ratable proportion.

307.035 Publishing summary of certain exempt real property. The assessor shall list and evaluate all real properties exempt from taxation under ORS 307.040, 307.090, 307.120, 307.130, 307.140, 307.150 and 307.160 and summarize the valuations of such properties in connection with the published summary of each year of assessed valuations of taxable properties of the county.

[Formerly 307.310]

EXEMPTIONS

(Public Properties)

307.040 Property of the United States. Except as provided in ORS 307.050, 307.060, 307.070 and 307.080, all property of the United States, its agencies or instrumentalities, is exempt from taxation to the extent that taxation thereof is forbidden by law.

[Amended by 1953 c.698 §7]

307.050 Property of the United States held under contract of sale. Whenever real and personal property of the United States or any department or agency thereof is the subject of a contract of sale or other agreement whereby on certain payments being made the legal title is or may be acquired by any person and such person uses and possesses such property or has the right of present use and possession, then such property shall be assessed and taxed as for the full true value thereof without deduction on account of any part of the purchase price or other sum due on such property remaining unpaid. The lien for such tax shall neither attach to, impair, nor be enforced against any interest of the United States in such real or personal property. This section shall not apply to real or personal property held and in immediate use and occupation by this state or any county, municipal corporation or political subdivision therein or to standing timber, prior to severance thereof, of the United States or any department or agency thereof which is the subject of a contract of sale or other agreement.

[Amended by 1953 c.698 §7; 1965 c.159 §1]

307.060 Property of the United States held under lease or other interest less than fee. Real and personal property of the United States or any department or agency thereof held by any person under a lease or other interest or estate less than a

fee simple, other than under a contract of sale, shall be assessed and taxed as for the full true cash value thereof subject only to deduction for restricted use. The lien for the tax shall attach to and be enforced against only the leasehold, interest or estate in such real or personal property. This section shall not apply to real property held or occupied primarily for agricultural purposes under the authority of a federal wildlife conservation agency or held or occupied primarily for purposes of grazing livestock. This section shall not apply to real or personal property held by this state or any county, municipal corporation or political subdivision therein which is:

(1) In immediate use and occupation by such political body; or

(2) Required, by the terms of the lease or agreement, to be maintained and made available to the Federal Government as a military installation and facility.

[Amended by 1953 c.698 §7; 1959 c.298 §1; 1961 c.433 §1; 1969 c.241 §1]

307.065 Property of the United States in possession of contractor under federal defense or space contract. Notwithstanding the provisions of ORS 307.060, there shall be exempt from ad valorem taxation all parts and materials, all work in process and all finished products, the title to which is vested in the United States pursuant to clauses in a federal defense or space contract entered into by a contractor and an Armed Forces procurement agency, which have come into the possession of a contractor under a federal defense or space contract for the assembly or manufacture of a product or products pursuant to such contract.

[1965 c.298 §2]

307.070 Settled or claimed government land; improvements thereon. The assessor must assess all improvements on lands, the fee of which is still vested in the United States, as personal property until the settler thereon or claimant thereof has made final proof. After final proof has been made, and a certificate issued therefor, the land itself must be assessed, notwithstanding the patent has not been issued.

307.080 Mining claims. Except for the improvements, machinery and buildings thereon, mining claims are exempt from taxation prior to obtaining a patent therefor from the United States.

307.090 Property of the state, counties and other municipal corporations; payments in lieu of taxes on city-owned electric utility property. (1) Except as provided by law, all property of the state and all public or corporate property used or intended for corporate purposes of the several counties, cities, towns, school districts, irrigation districts, drainage districts, ports, water districts and all other public or municipal corporations in this state, is exempt from taxation.

(2) Any city may agree with any school district to make payments in lieu of taxes on all property of the city located in any such school district, and which is exempt from taxation under subsection (1) of this section when such property is outside the boundaries of the city and owned, used or operated for the production, transmission, distribution or furnishing of electric power or energy or electric service for or to the public.

[Amended by 1953 c.698 §7; 1957 c.649 §1]

307.095 State property rented for parking subject to ad valorem taxation; computation. (1) Any portion of state property that is used during the tax year for parking on a rental or fee basis to private individuals is subject to ad valorem taxation.

(2) The value of such portion shall be computed by determining that percentage which the total of receipts from private use bears to the total of receipts from all use of the building. However, receipts from any use by a state officer or employe in the performance of his official duties shall not be considered as receipts from private use in computing the portion subject to ad valorem taxation.

[1969 c.706 §60]

307.100 Public property held by taxable owner under contract of purchase. Whenever real and personal property of the state or any institution or department thereof, or any county, municipal corporation or political subdivision of the state is the subject of a contract of sale or other agreement whereby on certain payments being made the legal title is or may be acquired by any person and such person uses and possesses such property or has the right of present use and possession, then such property shall be considered, for all purposes of taxation, as the property of such person. No deed or bill of sale to such property shall be executed until all taxes and municipal charges are fully paid thereon. This section shall not apply to standing timber, prior to severance thereof, of the

state or any political entity referred to above which is the subject of a contract of sale or other agreement.
[Amended by 1965 c.159 §2]

307.110 Public property leased or rented by taxable owner. (1) Except as provided in ORS 307.120, all real and personal property of this state or any institution or department thereof or of any county or city, town or other municipal corporation or political subdivision of this state, held under a lease or rented by any person whose real property, if any, is taxable, except employes of the state, municipality or political subdivision as an incident to such employment, shall be subject to assessment and taxation for the true cash value thereof uniformly with real property of nonexempt ownerships.

(2) Each leased or rented premises subject to assessment and taxation under this section and located on property used as an airport and owned by and serving a municipality or port of 75,000 or more inhabitants shall be separately assessed and taxed.

(3) Nothing contained in this section shall be construed as subjecting to assessment and taxation property leased to or rented by students attending a school or college operated under the direction of the State Board of Higher Education. The provisions of law for liens and the payment and collection of taxes levied against real property of nonexempt ownerships shall apply to all real property subject to the provisions of this section.
[Amended by 1953 c.698 §7; 1961 c.449 §1; 1969 c.675 §18]

307.120 Property owned by municipalities, dock commissions or ports. Real property owned by any municipality and real and personal property owned by any dock commission of any city or by any port organized under the laws of this state is exempt from taxation to the extent to which such property is:

(1) Leased, rented or preferentially assigned for the purpose of the berthing of ships, barges or other watercraft, or the discharging, loading or handling of cargo therefrom or for storage of such cargo directly incidental to transshipment;

(2) Held under lease or rental agreement executed for any purpose prior to July 5, 1947, except that this exemption shall continue only during the term of the lease or rental agreement in effect on that date; or

(3) Used as an airport owned by and serving a municipality or port of less than 75,000 inhabitants.
[Amended by 1955 c.267 §1]

307.125 Property of forest protection agencies. All the real and personal property of districts, organizations, associations and agencies organized for the purposes of forest protection and fire suppression under ORS chapter 477 is exempt from taxation if such property is used exclusively for such protection and suppression.
[1957 c.189 §1; 1965 c.253 §138]

(Institutional, Religious, Fraternal, Interment Properties)

307.130 Property of literary, benevolent, charitable and scientific institutions. Upon compliance with ORS 307.162, the following property owned or being purchased by incorporated literary, benevolent, charitable and scientific institutions shall be exempt from taxation:

(1) Except as provided in ORS 748.545, only such real or personal property, or proportion thereof, as is actually and exclusively occupied or used in the literary, benevolent, charitable or scientific work carried on by such institutions.

(2) Parking lots maintained solely for the use, without charge, of persons going to and from the property exempted under subsection (1) of this section, but not if such lots are used for parking or other purposes not connected with the use and maintenance of such property.

(3) All real or personal property of a sheltered workshop or any retail outlet thereof, including inventory. As used in this subsection, "sheltered workshop" means the same as defined in ORS 344.710.
[Amended by 1955 c.576 §1; 1959 c.207 §1; 1969 c.342 §1]

Note: The amendment of ORS 307.130 by 1969 c.342 applies with respect to tax years beginning on or after January 1, 1965. See 1969 c.342 §2.

307.134 Definition of fraternal organization. (1) For the purposes of ORS 307.136, "fraternal organization" means a corporation:

(a) Organized as a corporation not for profit under the laws of any state or national government;

(b) Which is not solely a social club but is established under the lodge system with ritualistic form of work and representative form of government;

(c) Which regularly engages in or provides financial support for some form of benevolent or charitable activity with the purpose of doing good to others rather than for the convenience of its members;

(d) No part of the income of which is distributable to its members, directors or officers;

(e) In which no member, officer, agent or employe is paid, or directly or indirectly receives, in the form of salary or other compensation, an amount beyond that which is just and reasonable compensation commonly paid for such services rendered and which has been fixed and approved by the members, directors or other governing body of the corporation; and

(f) Which is not a college fraternity or sorority.

(2) For the purposes of ORS 307.136, "fraternal organization" includes, but is not limited to, the grand and subordinate lodges of the Masons, the grand and subordinate lodges of the Knights of Pythias, the Knights of Columbus, the Benevolent and Protective Order of Elks, the Fraternal Order of Eagles, the Loyal Order of Moose, the Independent Order of Odd Fellows, the Oregon State Grange, the American Legion and the Veterans of Foreign Wars.

[1961 c.543 §§3, 4]

307.136 Property of fraternal organizations. Upon compliance with ORS 307.162, the following property owned or being purchased by fraternal organizations shall be exempt from taxation:

(1) All the real or personal property, or portion thereof, which is actually occupied or used in fraternal or lodge work or for entertainment and recreational purposes by one or more fraternal organizations, except that property or portions of property of a fraternal organization rented or leased by it at any time to other persons for sums greater than out-of-pocket expenses for heat, light, water and janitorial services and supplies shall be subject to taxation.

(2) Parking lots maintained solely for the use, without charge, of persons going to and from the buildings exempt under subsection (1) of this section, but not if said lots are used for parking or other purposes not connected with the use or maintenance of the buildings.

[1961 c.543 §2]

Note: Section 1, chapter 186, Oregon Laws 1969, provides:

Sec. 1. Section 2, chapter 260, Oregon Laws 1963, as amended by section 1, chapter 330, Oregon Laws 1965, as amended by section 5, chapter 9, Oregon Laws 1967 (special session) is amended to read.

Sec. 2. Notwithstanding any other provisions of law, in the case of property which would otherwise be exempt under ORS 307.136 or 307.140, where property taxes have been assessed on account of the failure of the legal or equitable owner to file the statement required by ORS 307.162, such taxes shall be abated for any or all of the tax years 1958-59 to and including 1970-71.

307.140 Property of religious organizations. Upon compliance with ORS 307.162, the following property owned or being purchased by religious organizations shall be exempt from taxation:

(1) All houses of public worship and other additional buildings used solely for entertainment and recreational purposes by religious organizations, the lots on which they are situated, and the pews, slips and furniture therein. However, any part of any house of public worship which is kept or used as a store or shop or for any purpose other than for public worship or schools shall be assessed and taxed the same as other taxable property.

(2) Parking lots maintained solely for the use, without charge, of persons going to and from the buildings exempt under subsection (1) of this section, but not if said lots are used for parking or other purposes not connected with the use or maintenance of the buildings.

[Amended by 1955 c.258 §1; 1959 c.207 §2]

Note: See note under ORS 307.136

307.145 Schools and student housing of eleemosynary institutions or religious organizations. If not otherwise exempt by law, the schools, academies and student housing accommodations, owned or being purchased by incorporated eleemosynary institutions or by incorporated religious organizations, used exclusively by such institutions or organizations for or in immediate connection with educational purposes, are exempt from taxation.

[1957 c.683 §1; 1959 c.207 §3]

307.150 Burial grounds; property of crematory associations. Upon compliance with ORS 307.162, all burial grounds, tombs and rights of burial, and all lands and the buildings thereon, not exceeding 30 acres, owned

and actually occupied by any crematory association incorporated under the laws of this state, used for the sole purpose of a crematory and burial place to incinerate remains, shall be exempt from taxation.

307.160 Property of public libraries. Upon compliance with ORS 307.162, all public libraries and the personal property belonging thereto and connected therewith, and the real property belonging thereto and upon which the library is situated shall be exempt from taxation.

307.162 Necessity of filing statement to secure exemption. Before any exemption from taxation under ORS 307.130 to 307.140, 307.150 or 307.160 is allowed for any year, the institution or organization claiming the exemption shall file with the county assessor, on or before April 1 in such year, a statement verified by the oath or affirmation of the president or other proper officer of the institution or organization, listing all real and personal property claimed to be exempt and showing the purpose for which such property is used. However:

(1) If the ownership and use of all property included in the statement filed with the county assessor for a prior year remained unchanged, a new statement shall not be required.

(2) The time limitation prescribed by this section does not apply in the case of an institution or organization filing a statement pursuant to ORS 307.163.

(3) When the property designated in the claim for exemption is acquired after January 1 and before July 1, the claim for that year shall be filed on or before April 1 in such year or within 30 days from the date of acquisition of the property, whichever is the later.

[Formerly 307.170; 1967 c.51 §1; 1967 (s.s.) c.9 §4; 1969 c. 237 §1]

307.163 Assessor to notify owner of exempt property not filing statement; late filing; fees. In the case of property that otherwise would be exempt under ORS 307.130 to 307.140, 307.150 or 307.160, if property taxes are to be assessed on account of the failure of the legal or equitable owner to file the statement required by ORS 307.162, the county assessor first shall notify, by registered or certified mail, the institution or organization owning or purchasing the property of his intention to assess the property for taxation. If the institution or organization files the statement required by ORS 307.162, accompanied by a late filing fee of $10, not later than the 10th day after such notice has been sent to it, according to the records of the county assessor, the property taxes shall be abated. Late filing fees shall be deposited in the general fund of the county for general governmental purposes.

[1967 (s.s.) c.9 §3]

(Fall-Out Shelters)

307.165 Radiation fall-out shelters. (1) Improvements or original construction constituting radiation fall-out shelters located in structures used as dwellings, or located within a radius of 100 yards from such structures, shall be exempt from taxation under the conditions and to the extent provided in this section.

(2) The exemption shall be allowed only as to such shelters as (a) provide a radiation protection factor of 100 or better and (b) comply with regulations promulgated by the Department of Revenue after approval by the Director of the Emergency Services Division of the Executive Department. In determining whether a shelter provides the protection factor required in (a), the county assessor may accept as prima facie evidence thereof the shelter's compliance with specifications determined from time to time by the Director of the Emergency Services Division of the Executive Department to provide a radiation protection factor of 100 or better.

(3) The exemption allowed shall not exceed $1,500 true cash value per shelter if said shelter is located in or upon the real property containing a single-family dwelling or within a radius of 100 yards from such dwelling, and not to exceed $750 true cash value per single-family dwelling unit served by such shelter if such shelter is located in or upon the real property containing a multiple-family dwelling or within a radius of 100 yards from such dwelling.

(4) The exemption shall not be denied because improvements or original construction otherwise qualifying are used or useable for purposes other than protection from radiation fall-out; provided that if the county assessor finds that such other uses substantially impair the utility of the shelter as protection from radiation fall-out, the exemption shall be denied.

(5) As used in this section, "radiation protection factor," as applied to a given fall-out shelter, means the amount of additional

radiation to which an unprotected individual would be exposed expressed as a multiple of the amount of reduced radiation to which he would be exposed if protected by such fall-out shelter.

(6) Before any exemption from taxation under this section is allowed for any year, the taxpayer claiming the exemption shall file with the county assessor, on or before April 1 in such year, a statement, made under penalties of false swearing, giving the legal description of the real property upon which the shelter is located and the cost or true cash value of the shelter. If the claim for any year is not filed within the time specified, the exemption shall not be allowed on the assessment roll of that year.
[1961 c.598 §§2, 3]

307.170 [Amended by 1955 c.576 §2; 1961 c.543 §5; renumbered 307.162]

(Indian Properties)

307.180 Property of Indians. The real property of all Indians residing upon Indian reservations who have not severed their tribal relations or taken lands in severalty, except lands held by them by purchase or inheritance, and situated on an Indian reservation, is exempt from taxation. However, the lands owned or held by Indians in severalty upon any Indian reservation and the personal property of such Indians upon reservations shall be exempt from taxation only when so provided by any law of the United States.
[Amended by 1953 c.698 §7]

(Personal Property)

307.190 Tangible personal property held for personal use. (1) All items of tangible personal property held by the owner, or for delivery by a vendor to him, for his personal use, benefit or enjoyment, are exempt from taxation.

(2) The exemption provided in subsection (1) of this section does not apply to any such property held by the owner, wholly or partially for use or sale in the ordinary course of a trade or business or for the production of income, or solely for investment or to personal property required to be licensed or registered under the laws of this state.
[Amended by 1953 c.698 §7; 1969 c.648 §1]

Note: The amendments to ORS 307.190 by 1969 c.648 apply beginning with the assessment date of January 1, 1970. See 1969 c.648 §2.

307.193 Application of ORS 307.190; mobile home as homestead exemption. (1) The provisions of ORS 307.190 shall apply to the household furniture, goods and furnishings, and the wearing apparel and other personal effects of a person or persons using a mobile home for human habitation, which are kept in such mobile home for use in connection therewith.

(2) Persons dwelling in mobile homes which have been placed upon the assessment and tax rolls by the county assessor pursuant to ORS 308.850 are entitled to claim such mobile homes as homesteads under ORS 307.250 to 307.300, 307.345 to 307.365 and 311.666 to 311.696 and upon compliance with the other requirements of such laws, shall be entitled to the benefits thereof.
[1969 c.605 §18]

307.195 Household furnishings owned by nonprofit organization furnishing housing for students attending institutions of higher education. All furniture, goods and furnishings owned by or situated in and used solely by a fraternity, sorority, student housing cooperative or student living organization is exempt from taxation if such fraternity, sorority, student housing cooperative or student living organization furnishes living quarters for students attending institutions of higher education and is not conducted for profit.
[1957 c.631 §1]

(Public Ways)

307.200 Public ways. All lands within the boundary of any county road, and all dedicated streets and alleys in any incorporated or unincorporated city or town, or town plat, within this state, are exempt from assessment and taxation while used for such purposes.

(Water Associations)

307.210 Property of nonprofit mutual or cooperative water associations. (1) All property consisting of improvements, fixtures, equipment or supplies, owned by any association of persons, wholly mutual or cooperative in character, whether incorporated or unincorporated, used primarily in storing, conveying and distributing water to the members of such association for domestic use or irrigation, where such association has no other business or purpose and its operations are conducted without profit in

money, is exempt from taxation. This exemption shall not apply to any parcel of land owned by any such association, which land shall be assessed and apportioned by the Department of Revenue in accordance with existing law, except that any parcel of land owned by such association organized primarily to supply water for irrigation purposes, as determined by the Department of Revenue, shall be assessed by the county assessor of the county in which said land is situated.

(2) The property described in subsection (1) of this section shall not be exempt if either of the following conditions existed in the year prior to the January 1 assessment date:

(a) More than 15 percent of the members of the association were a commercial establishment or establishments which used any of the water for commercial purposes.

(b) More than 25 percent of the total annual volume of water furnished by the association was used by a commercial establishment or establishments for commercial purposes.

(3) For the purpose of this section service to the government of this state, the government of the United States, or any subdivision, agency or instrumentality, corporate or otherwise, of either of them, shall not be construed as a commercial purpose.

(4) Before such exemption from taxation shall be allowed for any year to any such association, the association shall file with the Department of Revenue on or before June 1 of such year a statement verified by the oath or affirmation of the president or other proper officer of such association, listing all real and personal property claimed to be exempt and showing the purpose for which such property is used; provided, however, that such statements shall not be required in any case where ownership and use of all property included in the statement filed with the Department of Revenue for a prior year remains unchanged. The Department of Revenue shall certify to the assessor of the county in which the property is located all such property which it deems entitled to exemption, and said assessor shall list and evaluate all such property and summarize the same in connection with the annual published summary of assessed valuations of nontaxable properties of the county. [Amended by 1953 c.709 §2; 1955 c.207 §1; 1957 c.274 §1]

(Telephone Services)

307.220 Property of nonprofit mutual or cooperative telephone associations. After the Department of Revenue has taken the action required by ORS 307.240, all property consisting of improvements, fixtures, equipment and supplies, owned by any association of persons, wholly mutual or cooperative in character, whether incorporated or unincorporated, used exclusively in the construction, maintenance and operation of a telephonic communication system for the benefit of the members of such association, where such association has no other business or purpose and the operation of such system is conducted without intent to produce profit in money and without the ownership, operation or lease of telephonic switchboard exchange facilities, or direct or indirect ownership of stock in any telephonic switchboard association, partnership or corporation, shall be exempt from taxation. This exemption shall not apply to any parcel of land or building owned by any such association, which land or building shall be assessed and apportioned by the Department of Revenue in accordance with existing law. This exemption shall not apply to any system having a full cash value in excess of $2,500.

307.230 Telephonic properties of persons not engaged in public telephone service. After the Department of Revenue has taken the action required by ORS 307.240, all property consisting of improvements, fixtures, equipment and supplies, owned by any person not engaged in public service operation, used exclusively in the construction, maintenance and operation of a telephone communication system serving exclusively property owned or operated by such person, shall be exempt from taxation. This exemption shall not apply to any such system having a full cash value in excess of $1,500.

307.240 Prerequisite for allowance of exemption under ORS 307.220 or 307.230. Exemptions under ORS 307.220 or 307.230 shall be granted only upon formal action by the Department of Revenue. The department shall have authority to prepare forms of petitions for exemption and supply the same to applicants therefor, and shall prescribe such rules, not inconsistent with ORS 307.220 and 307.230, as may appear necessary to the orderly filing and consideration of such petitions.

(War Veterans and Widows)

307.250 Property of war veterans and their widows. (1) Upon compliance with ORS 307.260, there shall be exempt from taxation not to exceed $7,500 of the true cash value of the homestead or personal property of any of the following residents of this state:

(a) Any honorably discharged union veteran of the Mexican War, the Civil War, the Indian Wars, the Spanish-American War, the Philippine Insurrection or the Boxer Rebellion.

(b) Any war veteran who, as officially certified by the United States Veterans' Administration or any branch of the Armed Forces of the United States, is rated as having disabilities of 40 percent or more.

(c) Any war veteran having served with the United States Armed Forces who, as certified by the county health officer and one other duly licensed physician of his county of residence, is rated as having disabilities of 40 percent or more. However, no such veteran shall be entitled to the exemption if he has received more than $2,500 total gross income during the last calendar year including pensions, disability compensation or retirement pay, or any combination of such payments from the United States Government on account of such service.

(d) The widow remaining unmarried of a war veteran, but her exemption shall apply only to the period preceding the date of her first remarriage.

(2) Any exemption on a mobile home under this section shall be reduced in any calendar year by a percentage equal to the number of months in such year during which the home was licensed under ORS chapter 481 and received a reduced license fee under ORS 481.472, divided by 12.

[Amended by 1953 c.63 §3; 1955 c.248 §1; 1961 c.410 §5; 1969 c.605 §55]

307.260 Necessity of filing claim to secure exemption under ORS 307.250; contents of claim. (1) (a) Each veteran or widow qualifying for the exemption under ORS 307.250 shall file with the county assessor, on forms supplied by the assessor, a claim therefor in writing on or before April 1 of each year in which the exemption is claimed, except that when the property designated is acquired after March 20 the claim for that year shall be filed within 30 days after the date of acquisition.

(b) Not later than April 10 in each year, the county assessor shall notify each veteran or widow of a veteran in his county who secured an exemption under ORS 307.250 for the preceding year but who did not make application therefor on or before April 1 of the current year. Such notice may be given on an unsealed postal card. Any veteran or widow so notified may secure such exemption, if still qualified, by making application therefor to the county assessor not later than May 1 of the current year, accompanied by a late-filing fee of $10 which shall be deposited in the general fund of the county for general governmental expenses. If the claim for any year is not filed within the time specified, the exemption shall not be allowed on the assessment roll of that year.

(2) The claim shall set out the basis of the claim and designate the property to which the exemption may apply. Except as provided in subsection (3) of this section, claims for exemptions under subsection (2) of ORS 307.250 shall have annexed thereto the certificate last issued by United States Veterans' Administration or the branch of the Armed Forces of the United States, as the case may be, but dated within three years prior to the date of the claim for exemption, certifying the rate of disability of the claimant. Claims for exemption under subsection (3) of ORS 307.250 shall, except as provided in subsection (3) of this section, have annexed thereto, in addition to the certificate prescribed in that subsection, a statement by the claimant under oath or affirmation setting forth the total gross income received by him from all sources during the last calendar year. There shall be annexed to each claim the affidavit or affirmation of the claimant that the statements contained therein are true.

(3) The provisions of subsection (2) of this section which require a veteran to annex to his claim certificates of either the United States Veterans' Administration, any branch of the Armed Forces of the United States or the county health officer and a duly licensed physician, shall not apply to a veteran who has filed the required certificate after attaining the age of 65 years.

[Amended by 1961 c.235 §1; 1969 c.562 §1]

Note: The amendment to ORS 307.260 and 307.360 by 1969 c.562 apply to the assessment date of January 1, 1970, and thereafter. See 1969 c.562 §5.

307.270 Property to which exemption of ORS 307.250 applies. The exemption under ORS 307.250 may apply to property any such veteran or widow may own, or have in possession under a recorded contract for

the purchase thereof, before July 1 of the year in which the exemption is claimed. The exemption shall first apply to the homestead of the veteran or widow and then to his or her personal property. Real property of the wife of any such veteran where they are living together and occupying the same as their homestead shall be deemed the homestead of the veteran. When any such veteran or widow applies for exemption on properties in two or more counties, the total amount of the exemption allowed in all such counties shall not exceed $7,500.
[Amended by 1955 c.248 §2]

307.280 Effect of allowance of exemption under ORS 307.250 on prior tax levied. Allowance of the exemption, under ORS 307.250, in any year shall not have the effect of canceling or permitting the cancellation of any tax levied in any prior year.

307.290 Conditions which terminate the exemption of ORS 307.250. In the event any of the following conditions occur before the assessment roll of any year becomes a tax roll, the exemption otherwise allowable under ORS 307.250 shall terminate and not be allowed on such roll:

(1) If the veteran or widow sells or contracts to sell the property designated for the exemption, and such veteran or widow owns no other property to which the exemption may apply.

(2) If the veteran dies without leaving a widow or a minor child.

(3) If the widow of a veteran dies without leaving a minor child.

(4) If the widow of a veteran remarries.

307.300 Homesteads of unmarried widows of veterans of Civil War or Spanish War. The widow remaining unmarried of any honorably discharged veteran of the Civil War or the Spanish War, who is pensioned and actually resides in her homestead, is entitled to an exemption of $2,000 of the taxable value of such homestead, in addition to the exemption from taxes on real property otherwise provided by law for such widow.
[Amended by 1967 c.293 §31]

307.310 [Renumbered 307.035]

(Deciduous Plants; Agricultural Products)

307.320 Deciduous trees, shrubs, plants and crops growing on agricultural land. The value of any deciduous trees, shrubs, plants or crops, whether annual or perennial, growing upon agricultural land devoted to agricultural purposes, shall be exempt from assessment and taxation and shall not be deemed real property under the provisions of ORS 307.010.
[1957 c.615 §1]

307.325 Agricultural products in possession of farmer. The items of personal property described in subsection (3) of ORS 308.250 which, on the assessment date, are owned and in the actual or constructive possession of the farmer who produced them or who has procured them for use or consumption in his farm operations, shall be exempt from taxation.
[1965 c.429 §2]

(Commercial Facilities Under Construction)

307.330 Commercial facilities under construction. (1) Except for property centrally assessed by the Department of Revenue, each new building or structure or addition to an existing building or structure is exempt from taxation for each year of not more than two consecutive years if the building, structure or addition:

(a) Is in the process of construction on January 1;

(b) Is not in use or occupancy on January 1;

(c) Has not been in use or occupancy at any time prior to such January 1 date;

(d) Is being constructed in furtherance of the production of income; and

(e) Is, in the case of nonmanufacturing facilities, first used or occupied not less than one year from the time construction commences. Construction shall not be deemed to have commenced until after demolition, if any, is completed.

(2) If the property otherwise qualifies for exemption under this section and ORS 307.340, the exemption shall likewise apply to any machinery or equipment located at the construction site which is or will be installed in or affixed to such building, structure or addition.
[1959 c.246 §1; 1961 c.552 §1]

307.340 Necessity of filing proof to secure exemption under ORS 307.330. The property described in ORS 307.330 shall be listed for ad valorem taxation, but the assessor shall cancel the assessment upon receipt of sufficient documentary proof that

the property meets all of the conditions contained in ORS 307.330. Such proof shall be filed with the assessor on or before April 1 of such year. No cancellation of assessment shall be made unless the required proof is filed within the time prescribed by this section.
[1959 c.246 §2; 1967 c.51 §2]

(Senior Citizen's Homestead)

307.345 Definitions for ORS 307.345 to 307.365. As used in ORS 307.345 to 307.365:

(1) "Homestead" has the meaning set forth in ORS 23.240 and 23.250 and includes property being purchased under a recorded instrument of sale.

(2) (a) "Household" means all persons residing in the homestead who share living expenses with the taxpayer and all of the following persons related to the taxpayer and residing in the residence owned and resided in by the taxpayer:

(A) A son or daughter of the taxpayer or a descendant of either.

(B) A stepson or stepdaughter of the taxpayer.

(C) A brother, sister, stepbrother or stepsister of the taxpayer.

(D) The father or mother of the taxpayer or an ancestor of either.

(E) A stepfather or stepmother of the taxpayer.

(F) A son or daughter of a brother or sister of the taxpayer or of the taxpayer's spouse.

(G) A brother or sister of the father or mother of the taxpayer or of the taxpayer's spouse.

(H) A son - in - law, daughter - in - law, father-in-law, mother-in-law, brother-in-law or sister-in-law of the taxpayer.

(b) As used in this section, the terms "brother" and "sister" include a brother or sister by the half-blood. For the purpose of determining whether any of the foregoing relationships exist, a legally adopted child of a person shall be considered a child of such person by blood. The relationship or affinity, once existing, will not be terminated by divorce or death of a spouse.

(3) "Household income" means the aggregate income received by the taxpayer and all other persons included in the household.

(4) "Income" means the sum of "adjusted gross income" as defined for the purposes of the Personal Income Tax Act of 1969; gross amount of any otherwise exempt pension less return of investment, if any; old age and survivorship payments received under the federal Social Security Act; welfare payments and nontaxable interest received from the Federal Government and its instrumentalities; excluding or excepting gifts or income in kind up to $300 in reasonable value and surplus food and other relief in kind.

(5) "Taxpayer" means an individual, an Oregon resident, who is 65 years of age or older on March 1 of the year in which he files his claim for exemption pursuant to ORS 307.345 to 307.365.

(6) "True cash value" has the meaning set forth in ORS 308.205.
[1965 c.615 §19; 1969 c.493 §78]

307.347 Purpose of ORS 307.345 to 307.365 and 310.655 to 310.665. The purpose of ORS 307.345 to 307.365 and 310.655 to 310.665 is to provide property tax relief to individuals 65 years of age and over.
[1965 c.615 §16]

307.350 Residence of persons aged 65 and over; amount of exemption; restriction. Subject to other provisions of ORS 307.345 to 307.365, there shall be exempt from taxation a percentage of the first $10,000 of the true cash value of the taxpayer's homestead, dependent upon the age of the taxpayer as of March 1 of the year in which claim for exemption is filed, as follows (each series of years being inclusive): 65 to 68 years, 10 percent; 69 to 71 years, 30 percent; 72 to 74 years, 50 percent; 75 to 77 years, 70 percent; 78 to 79 years, 90 percent; and 80 or more years, 100 percent. However, no property shall be entitled to the exemption if the property is exempt under ORS 307.250 or 307.300 or if the household income of the taxpayer is more than $3,000 during the last preceding calendar year.
[1963 c.569 §3; 1963 (s.s.) c.4 §2; 1965 c.615 §22; 1969 c.578 §1]

307.355 [1963 c.569 §2; 1963 (s.s.) c.4 §1; repealed by 1965 c.615 §27]

307.356 Limitations on exemption. For the purposes of determining the exemption under ORS 307.350, the following shall apply:

(1) Only one taxpayer per residence shall be allowed the exemption.

(2) All household income shall be included in the determination of qualification for exemption.

(3) If the homestead is owned by more than one person as joint tenants, tenants by the entirety or tenants in common, only the value of the portion owned by the taxpayer and members of the household shall be utilized in the determination of the exemption.
[1965 c.615 §17]

307.360 Necessity of filing claim to secure exemption under ORS 307.350. (1) (a) Each taxpayer claiming the exemption under ORS 307.350 shall file with the county assessor, on forms supplied by the assessor, a written claim therefor in duplicate on or before April 1 of each year in which the exemption is claimed, except that when the property designated is acquired after March 20 and before July 1, the claim for that year shall be filed within 30 days after the date of acquisition.

(b) Not later than April 10 in each year the county assessor shall notify each taxpayer in his county who secured an exemption under ORS 307.350 for the preceding year but who did not make application therefor on or before April 1 of the current year. Such notice may be given on an unsealed postal card. Any taxpayer so notified, who is still qualified, may claim such exemption by making application therefor to the county assessor not later than May 1 of the current year, accompanied by a late-filing fee of $10 which shall be deposited in the general fund of the county for general governmental expenses. Except as provided in ORS 307.366, if the claim for any year is not filed within the time specified, the exemption shall not be allowed on the assessment roll for that year.

(2) The claim shall designate the property to which the exemption may apply, a statement setting forth (a) a list of all members of the taxpayer's household, (b) the household income of the taxpayer during the last preceding calendar year, and (c) any other requested data. Each copy shall be signed by the taxpayer subject to the penalties for false swearing. The first claim filed in a county shall include a birth certificate or other proof of the taxpayer's age, acceptable to the assessor.

(3) The county assessor shall promptly transmit one duplicate of each claim to the Department of Revenue. The department may audit any or all claims and shall, not later than July 31, notify the assessor of any claim where the household income appears not to qualify the taxpayer for the exemption sought.
[1963 c.569 §4; 1965 c.615 §23; 1969 c.562 §2]

Note: See note under ORS 307.260.

307.362 Filing of claim by agent or guardian. If the taxpayer is unable to make his own claim, the claim shall be made by a duly authorized agent or by a guardian or other person charged with the care of the person or property of such taxpayer.
[1965 c.615 §18]

307.365 Taxpayer ceasing to reside on property after claiming exemption. If the taxpayer claiming exemption under ORS 307.360 ceases to reside permanently in the property for which exemption is claimed between the date of filing of the claim and the date on which the assessment roll of any year becomes the tax roll, the exemption otherwise allowable under ORS 307.350 shall not be allowed on such tax roll. However, this section shall not apply where the taxpayer dies, leaving a spouse surviving.
[1963 c.569 §5]

307.366 Extension of filing time for claim of exemption under ORS 307.350. In case of sickness, absence or disability, or if, in its judgment, good cause exists, the Department of Revenue may extend for a period not to exceed six months from the due date the time for filing a claim seeking benefits of ORS 307.350.
[1969 c.562 §3]

(Nonprofit Homes for Elderly)

307.370 Property of nonprofit homes for elderly; limitation on lessee. (1) In aid of veterans and senior citizens property tax relief, subject to the conditions prescribed in ORS 307.370 to 307.385, 308.490 and 310.655, there shall be exempt from taxation the personal property and a portion of the real property computed as provided in ORS 307.380, owned or being purchased under a contract by a corporation described in ORS 307.375 which is actually and exclusively occupied and used in the operation of a nonprofit home for elderly persons.

(2) For the purposes of subsection (1) of this section, a corporation which is described in ORS 307.375 which has only a leasehold interest in a nonprofit home for elderly persons operated by it is deemed to be a purchaser of the property if:

(a) The operating lessee is specifically obligated by its contract of lease to pay the ad valorem taxes on the real and personal property used in the operation of the home; and

(b) The lease provides for title in fee simple of the property eventually to vest in the lessee.

However, the provisions of this subsection shall be operative only during the five property tax years of 1970-71 to 1974-75, after which a claim for exemption made by a lessee cannot be approved.
[1969 c.587 §2]

307.375 Type of corporation to which exemption under ORS 307.370 applicable. The exemption provided in ORS 307.370 may be permitted only as to a corporation organized and operated only for the purpose of furnishing permanent residential, recreational and social facilities primarily for elderly persons, that:

(1) Is organized not for profit, pursuant to ORS chapter 61 or any statute repealed by chapter 580, Oregon Laws 1959;

(2) Receives not less than 95 percent of its operating gross income, excluding any investment income, solely from payments for living, medical, recreational and social services and facilities, paid by or on behalf of elderly persons using the facilities of such corporation;

(3) Permits no part of its net earnings to inure to the benefit of any private stockholder or individual; and

(4) Provides in its articles or other governing instrument that, upon dissolution, the assets remaining after satisfying all lawful debts and liabilities shall be distributed to one or more corporations exempt from taxation under this chapter as corporations organized and operated exclusively for religious, charitable, scientific, literary or educational purposes, or to the State of Oregon.
[1969 c.587 §3]

307.380 Necessity of filing claim to secure exemption under ORS 307.370. (1) Each corporation described in ORS 307.375, claiming the personal property tax exemption pursuant to ORS 307.370, shall file with the county assessor, on forms supplied by the assessor, a written claim therefor in duplicate on or before April 1 of each year in which the exemption is claimed, except that when the property designated is acquired after March 20 and before July 1, the claim for that year shall be filed within 10 days after the date of acquisition. If the claim for any year is not filed within the time specified, the exemption shall not be allowed on the assessment roll for that year. The claim shall be signed by the taxpayer subject to the penalties for false swearing.

(2) (a) Each corporation annually shall aid residents, who could qualify for property tax exemptions pursuant to ORS 307.250 to 307.300 or 307.345 to 307.365, if the living unit of such elderly person were his homestead and owned in fee simple, to prepare applications in duplicate for property tax exemptions on behalf of the corporation, for the benefit of the elderly person as provided by ORS 307.370 to 307.385, 308.490 and 310.655.

(b) The corporation shall determine the amount of true cash value that each resident of a nonprofit home who would have qualified for an exemption under ORS 307.250 to 307.300 or 307.345 to 307.365 would have had exempted if the living unit of such elderly person was his homestead and owned in fee simple, using the first $7,500 of true cash value of the living unit for a veteran or veteran's widow and using the first $10,000 of true cash value of the living unit and the percentages set forth in ORS 307.350 for the senior citizen applicant. The duplicate forms shall be completed and signed by the most elderly person in the living unit, and filed with the assessor on or before the date required by law.

(c) The assessor shall process each such application in the manner otherwise required under ORS 307.250 to 307.300 or 307.345 to 307.365, except for the requirement of owning or purchasing a homestead. The total of such exempt amounts in each facility, together with the exemption on personal property, shall constitute the exemption allowed the corporation.

(3) The assessor shall act upon the claim and shall approve it or reject it, noting his action upon both the original and the duplicate copies. The duplicate copy thereupon shall be returned to the claimant.

(4) The Department of Revenue shall furnish to a county assessor, upon his request, a statement certifying the qualification or nonqualification of a corporation under ORS 307.375, based upon the corporation's claim for exemption pursuant to ORS 317.080.
[1969 c.587 §4]

307.385 Corporation to credit resident's account with share of tax exemption; assessor required to deny exemption if credit not given. Not later than December 15 of each year, a corporation, which has received a real property exemption for the current year under ORS 307.370 to 307.380, shall credit the account of each resident of a facility whose living unit was taken into account in determining the real property exemption in an amount equal to the amount of real property taxes which would have been assessed and

collected against the corporation for that portion of the true cash value of such living unit included in computing the corporation's exemption. The county assessor shall furnish the corporation with such information as is necessary for the corporation to make such computation. Prior to the following February 1, the corporation shall satisfy the assessor that credit has been given each applicable resident as required by this section. If the corporation fails to satisfy the assessor that the applicable resident has received the credit, he must deny it any property tax exemption under ORS 307.370 to 307.385, 308.490 and 310.655 in the next fiscal year, beginning July 1.
[1969 c.587 §6]

(Pollution Control Facilities)

307.405 Pollution control facilities; qualifications; expiration; revocation; limitations. (1) A pollution control facility or facilities which have been constructed on or after January 1, 1967, and on or before December 31, 1978, and have been certified by the Environmental Quality Commission pursuant to ORS 449.635 are exempt to the extent of the highest percentage figure certified by the Environmental Quality Commission as the portion of the actual cost properly allocable to the prevention, control or reduction of air or water pollution. The exemption shall be allowed only if the taxpayer has not elected to take the tax credit provided under ORS 316.097 or 317.072, but has, under subsection (4) of ORS 449.635, made the election of the ad valorem tax relief permitted by this section.

(2) To qualify for the ad valorem tax relief:

(a) The pollution control facility must be erected, constructed or installed in connection with the trade or business conducted by the taxpayer on Oregon property owned or leased by said taxpayer.

(b) The taxpayer must be the owner of the trade or business that utilizes Oregon property requiring a pollution control facility to prevent or minimize pollution or a person who, as a lessee under a written lease or pursuant to a written agreement, conducts the trade or business that operates or utilizes such property and who by the terms of such lease or agreement is obliged to pay the ad valorem taxes on such property. As used in this subsection, "owner" includes a contract purchaser.

(3) If the facility is constructed on or prior to December 31, 1969, the ad valorem exemption of a facility shall expire, in any event, 20 years from the date of its first certification for any owner or lessee by the Environmental Quality Commission. If the facility is completed in any year subsequent to 1969, the 20-year exemption period shall be reduced by the number of years determined by subtracting 1969 from the year in which the facility is completed and multiplying the difference by two.

(4) Upon any sale, exchange, or other disposition of a facility, notice thereof shall be given to the Environmental Quality Commission who shall revoke the certification covering such facility as of the date of such disposition. The transferee may apply for a new certificate under ORS 449.635, but the number of years of ad valorem tax exemption that may be claimed by the transferee is the remainder of the exemption period specified in subsection (3) of this section.

(5) The exemption from ad valorem taxation provided under this section shall not be available to a taxpayer for a pollution control facility erected, constructed or installed or first put into operation after December 31, 1970, unless it was erected, constructed or installed for the prevention of pollution from a trade or business activity conducted by the taxpayer on January 1, 1967, on Oregon property owned or leased by said taxpayer on January 1, 1967. If the facility also functions to prevent pollution from operations conducted on other property owned or leased by the taxpayer the Environmental Quality Commission shall state in its certification of the facility the percentage of the facility used to prevent pollution from such qualifying trade or business conducted on such qualifying property. The exemption from ad valorem taxes under this section shall be limited to such percentage of the value of the facility.
[1967 c.592 §13; 1969 c.340 §1]

307.420 Necessity of filing claim and certificate to secure exemption; annual statements of ownership. Before any exemption from taxation is allowed under ORS 307.405, the person claiming the exemption shall file with the county assessor, not later than April 1 in the first year in which he claims such exemption, a written claim for such exemption prepared on a form prescribed by the Department of Revenue and furnished by the assessor, and shall file with the assessor with his first claim for exemption the certificate issued by the Environmental Quality

Commission under ORS 449.635 covering the property for which exemption is sought. The county clerk or recorder shall record the certificate in the county record of deeds, upon presentation by the assessor. Each year thereafter to continue such exemption, the taxpayer must file not later than April 1 a statement with the county assessor, on a form prescribed by the Department of Revenue and furnished by the assessor, stating that the ownership of all property included in the certificate and its use remain unchanged.
[1967 c.592 §14]

307.430 Correction of assessment and tax rolls; termination of exemption. (1) Upon receipt of notice of the revocation of a certification of a pollution control facility pursuant to paragraph (a) of subsection (1) of ORS 449 645, the county assessor shall proceed to correct the assessment and tax roll or rolls from which the facility was omitted from taxation, in the manner provided in ORS 311.207 to 311.213, and in all cases shall add interest in the manner provided in ORS 311.213. The five-year limitation provided for in ORS 311.205 shall not apply to such corrections.

(2) Upon receipt of notice of the revocation of a certification of a pollution control facility pursuant to paragraph (b) of subsection (1) of ORS 449.645, if the final revocation occurs before October 15 of any calendar year, the exemption otherwise allowable shall terminate and not be allowed beginning with the assessment and tax rolls prepared as of January 1 of such calendar year.
[1967 c.592 §15]

(Beach Lands)

307.450 Certain beach lands. After December 31, 1969, the land, but not the improvements to the land within the area described by ORS 390.770, is exempt from taxation.
[1969 c.601 §15]

(Free Port; Foreign Trade Zones)

307.810 Exemption of personal property in transit (free port). (1) Personal property in transit through this state is goods, wares and merchandise destined for sale in the ordinary course of trade or business, manufactured or produced outside the state and brought into the state for transshipment to an out-of-state destination (other than the county of origin), while being so shipped or while held in public or private storage awaiting further shipment. Such property is deemed to have acquired no situs in Oregon for purposes of taxation. Such property shall not be deprived of exemption because while in the warehouse the property is assembled, bound, joined, disassembled, divided, cut, broken in bulk, labeled, packaged, relabeled or repackaged. The exemption granted shall be liberally construed to effect the purposes of ORS 307.810 to 307.990.

(2) Personal property within this state as mentioned in ORS 307.020 shall not include personal property in transit through this state as defined in this section.
[1959 c.659 §1]

307.820 Designation of property on records of warehouse. (1) All property claimed to be "no situs" under ORS 307.810 to 307.990, shall be designated as being "in transit" upon the books and records of the warehouse wherein the same is located, or in lieu thereof and at the election of the taxpayer a percentage allocation to "in transit" property may be made by allocating a portion of total inventory, using that percentage determined by dividing total out-of-state shipments from the warehouse during the preceding year by total shipments from the warehouse during such year. If a percentage allocation is elected, adequate books and records shall be maintained for the inspection whereby the percentage and amount of property designated as "in transit" may be readily verified.

(2) If the percentage method of determining "in transit" property is not used, the books and records of the warehouse shall contain a full, true and correct inventory of all such property, together with the date of the receipt of the same, the date of the withdrawal of the same, the point of origin thereof and the point of ultimate destination thereof, if known.

(3) The books and records of any such warehouse with reference to any such "in transit" property shall at all times be open to the inspection of all taxing authorities of the State of Oregon and of any political subdivision thereof.
[1959 c.659 §2; 1965 c.395 §1]

307.830 Necessity of filing statement to secure exemption. On or before April 1 of each year, any person, partnership, association or corporation claiming that any property described under ORS 307.810 had a

"no situs" status as of January 1 of that year shall file a written statement with the county assessor of the county in which the warehouse is located, on a form prescribed by the Department of Revenue. The statement shall set out the basis of the claim and designate the property to which the claim is made, and shall include a certificate of the person, partnership, association or corporation storing the property as to the status on its books of the property involved. If the statement is not filed within the time specified, the exemption shall not be allowed for that year.
[1959 c.659 §3]

307.840 Property reconsigned to final destination in Oregon. If any such property is reconsigned to a final destination in the State of Oregon, the warehouseman shall file a monthly report with the county assessor of the county in which the warehouse is located, in the form and manner prescribed by the Department of Revenue. For each year the property would have been taxed except for the provisions of ORS 307.810 to 307.990, all such property so reconsigned shall be assessed and taxed as otherwise provided by law, including (but not limited to) assessment as omitted property pursuant to ORS 311.207 to 311.213.
[1959 c.659 §4]

307.850 Foreign trade zones. Any port organized under the laws of this state or any dock commission of any city of this state may apply to the United States for permission and may establish, operate and maintain foreign trade zones within or without their boundaries.
[1965 c.278 §1]

PENALTY

307.990 Penalty. If any person shall wilfully deliver any statement to the officer charged with assessment of property for tax purposes in his county containing a false statement of a material fact, whether it be an owner, shipper, his agent, or a storageman or warehouseman of his agent, he shall be guilty of a misdemeanor, and upon conviction shall be punished by a fine of not more than $500 or by imprisonment in the county jail for not more than six months.
[1959 c.659 §5]

CERTIFICATE OF LEGISLATIVE COUNSEL

Pursuant to ORS 173.170, I, Robert W. Lundy, Legislative Counsel, do hereby certify that I have compared each section printed in this chapter with the original section in the enrolled bill, and that the sections in this chapter are correct copies of the enrolled sections, with the exception of the changes in form permitted by ORS 173.160 and other changes specifically authorized by law.

Done at Salem, Oregon,
on December 1, 1969.

Robert W. Lundy
Legislative Counsel