

Chapter 310

1969 REPLACEMENT PART

(1970 reprint)

Levy of Property Taxes; Tax Reduction Programs

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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.

310.045 [1965 c.604 §2; repealed by 1969 c.612 §5]

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 total levy and the anticipated maximum addition to the rate of levy, stated under ORS 310.395 as to any election that was necessary to authorize a part of the total 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; 1967 c.293 §3]

310.060 Giving notice of levy. (1) 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 located, or if such tax-levying entity is located in more than one county then to the assessor and the clerk of each county wherein any part thereof is located, 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:

(a) The total amount of money to be raised by taxation;

(b) The amount levied inside the constitutional limitation;

(c) The amount levied for the payment of bonded indebtedness or interest thereon;

(d) Each amount levied outside the constitutional limitation and the date when approved;

(e) The amount levied inside any statutory limitation;

(f) Each amount levied outside any statutory limitation and the date when approved; and

(g) The anticipated maximum addition to the rate of levy stated under ORS 310.395 as to any election that was necessary to authorize a part of the total levy.

(2) The Department of Revenue may prescribe the form of notice. All amounts shall be stated in dollars and cents and the rate of levy in dollars and cents per thousand dollars of true cash value, as required by law. 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 located. Immediately upon receipt thereof every such notice and copy shall be filed in the office of the receiving officer.

(3) 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; 1967 c.293 §4]

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:

(1) The constitutional or statutory limitations, or both;

(2) The dollar amount that would be raised pursuant to paragraph (a) of subsection (1) of ORS 310.395; or

(3) The maximum rate of levy stated pursuant to paragraph (b) of subsection (1) of ORS 310.395,

then the assessor shall not enter the excessive levy upon the tax roll of the county and the assessor, upon the advice of the Department of Revenue, 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.

[Amended by 1967 c.293 §5]

310.080 [Repealed by 1957 c.626 §1]

310.081 [Subsections (1) and (2) of 1961 Replacement Part 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; repealed by 1963 c.570 §33]

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

310.084 [1957 c.626 §12; repealed by 1963 c.570 §33]

310.090 Computation of rate of levy. Subject to ORS 310.070, the county assessor shall compute the rate of levy for each tax-levying body by dividing the assessed valuation into the total amount of money proposed to be raised by taxation, and the rate when so computed shall be expressed in the nearest even amount of dollars and cents, per thousand dollars of assessed value, that will produce the amount of money required to be raised.

[Amended by 1967 c.293 §11]

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 politi-

cal 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.

(1) 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 current assessment year as determined by application of the respective county ratios fixed by the Department of Revenue, 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.

(2) Notwithstanding any provision of ORS 321.405 to 321.530, timber in eastern Oregon shall be considered as though it remained on the tax rolls at the appraised values established pursuant to subsection (3) of ORS 321.485, but only for the purpose of apportionment of the levy required by subsection (1) of this section.

[Amended by 1953 c.194 §2; 1963 c.274 §1; 1967 c.199 §1]

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.

310.125 Special rule for computing maximum amount of certain continuing levies; purpose. (1) Effective for the fiscal year 1962-1963 and subsequent fiscal years, the

authorized amount of any continuing property tax levy described in subsection (2) of this section shall be computed by multiplying the current true cash value of taxable property to which the voted millage or percentage is to be applied by the ratio assigned by the Department of Revenue applicable to the county of the taxing unit involved as of January 1 of the calendar year in which the continuing levy was approved by the voters of the unit.

(2) The provisions of subsection (1) of this section shall apply only to continuing property tax levies which were approved by the voters of the taxing unit involved in a measure which:

(a) Was voted upon prior to July 21, 1953 (the effective date of ORS 310.400);

(b) Contained a reference to a millage or percentage of the property valuation of the taxing unit as either the sole basis or the upper limit of the amount of levy being proposed; and

(c) Was intended to apply the specified millage or percentage to the assessed valuation of property in the taxing unit.

(3) It is the purpose of this section to eliminate the unintended effect of changing county assessment ratios on property tax levies of a continuing nature which were voted in terms including a reference to a millage or percentage of the property valuation of the taxing unit involved. The Legislative Assembly finds that those voters who approved such measures assumed that assessment ratios would remain relatively stable and did not intend that their voted levy could be raised or lowered at will in future years by the county assessor or the legislature in changing the assessment ratio applicable to their property. [1961 c.719 §§1, 2]

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.

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 310.395.

[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 fourth Tuesday 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; 1967 c.105 §9]

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 fourth Tuesday 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; 1967 c.105 §10]

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 opinion of any district school board to increase the amount of the tax levy in the school district over the amount limited by the Oregon 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 in the same manner as other elections are called by the district.

(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; 1965 c.100 §125]

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 310.395 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 310.395, 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]

310.395 Ballot to state amount of levy and rate; excluded levies. (1) Notwithstanding any other law and when not inconsistent with or otherwise provided for in the Oregon Constitution, whenever a proposed tax levy, whether a continuing fixed levy, continuing levy or levy for a single year, is submitted to a vote of the people by this state or any county, municipality, district or body to which the power to levy a tax has been delegated, the measure submitted shall state:

(a) The total amount of money to be raised by the proposed levy, in dollars and cents; and

(b) The maximum rate of levy, stated in dollars and cents per thousand dollars of true cash value of taxable property, deemed necessary to raise the amount specified under paragraph (a) of this section.

(2) This section has no application to elections and levies with respect to bonds, for which provision is made in ORS chapters 286 and 287 or other laws. [1967 c.293 §2]

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]

310.410 [1957 c.426 §1; repealed by 1967 c.293 §37]

TAX REDUCTION PROGRAMS

(Generally)

310.585 Distribution of certain property tax relief moneys to counties. Property tax relief money paid to the county treasurer pursuant to law, such as but not limited to senior citizens' property tax relief, inventory property tax relief, local property tax relief and such other property tax relief as may be hereafter enacted by the State of Oregon which do not require that the amounts be offset against a particular type of district's levy, shall be distributed by the county treasurer with the assistance of the tax collector to the taxing districts of the county in accordance with the schedule of percentages computed under ORS 311.390. [1969 c.595 §2]

310.595 Determination of apportionment to counties. To carry out the legislative intent of those statutes contained in Oregon Revised Statutes requiring the county assessor, county treasurer or county tax collector to distribute moneys in the proportion that the rate percent of levy for each taxing unit bears to the total rate percent of levy of all units as shown on the tax roll for the fiscal year, the rates to be used for such apportionment shall be those specified in ORS 310.090 which are the computed rates necessary to raise the amounts required by paragraph (d) of subsection (1) of ORS 311.105 for each district shown in the certificate filed with the tax collector under ORS 311.115 for such year. [1969 c.595 §3]

310.600 Application of rate relief in computing property tax relief. In computing the property tax relief provided by ORS 310.655 to 310.665 (senior citizens' property tax relief) and 310.705 to 310.760 (local property tax relief), the assessor shall first apply the rate relief provided by ORS 310.705 to 310.760.

[Formerly part of 310.710; 1969 c.612 §4]

(Inventories)

310.605 [1965 c.604 §§1, 12; repealed by 1969 c.612 §5]

310.608 Scale of exemption of inventory from 1969 to 1979; "inventory" defined. (1) There shall be exempt from taxation a percentage of the true cash value of the taxpayer's inventory as indicated for each tax year beginning on July 1 of the following years:

1969	5 percent
1970	10 percent
1971	15 percent
1972	20 percent
1973	30 percent
1974	40 percent
1975	50 percent
1976	60 percent
1977	70 percent
1978	80 percent
1979	90 percent

(2) For tax years beginning on July 1, 1980, and thereafter, all inventory shall be exempt from ad valorem taxation.

(3) As used in subsection (1) of this section, "inventory" means all livestock and items of tangible personal property described as materials, supplies, containers, goods in process, finished goods and other personal property owned by or in possession of the taxpayer, that are or will become part of the stock in trade of the taxpayer held for sale in the ordinary course of his business.

[1969 c.612 §§1, 2]

310.610 [1965 c.604 §§5, 6; repealed by 1969 c.612 §5]

310.615 [1965 c.604 §§4, 7, 8; 1967 c.521 §3; repealed by 1969 c.612 §5]

310.620 [1965 c.604 §9; repealed by 1969 c.612 §5]

310.625 [1965 c.604 §10; 1969 c.595 §4; repealed by 1969 c.612 §5]

(Senior Citizens)

310.655 Computation of amount of taxes not available to taxing districts due to homestead exemption for aged; forwarding list to Department of Revenue. (1) After July 31, the county assessor shall compute the rate of levy for each code area as if the exemptions provided by ORS 307.350 and 307.370 did not exist. The assessor shall extend on the tax roll the tax against the remaining nonexempt assessed value, if any, of the taxpayer's property. He shall compute and list the value and compute and list the amount of tax by taxing district which would have been extended on the roll for the property exempt under ORS 307.345 to 307.365 and 307.370 to 307.385, 308.490 and this section.

(2) On or before October 15, the county assessor shall forward the list provided in

subsection (1) of this section to the Department of Revenue and to the county treasurer. He shall also reflect the amounts shown on the list as an offset to each taxing district in the statement he is required to prepare pursuant to ORS 311.105.

[1965 c.615 §24; 1969 c.587 §5]

310.660 Adjustment of claims if moneys insufficient. If the moneys appropriated for senior citizens property tax relief for any fiscal year are not sufficient to pay in full all of the claims approved for such fiscal year under ORS 310.655, the Department of Revenue shall equitably reduce all of such claims pro rata to such extent as will permit payment of such claims out of moneys appropriated therefor.

[1965 c.615 §21; 1967 c.521 §4]

310.665 Distribution of moneys to reimburse counties for taxes unavailable due to exemption. On or before December 15, the Department of Revenue shall submit a claim to the Executive Department showing the amount due each county from the appropriation for senior citizens property tax relief after adjustment, if any, provided in ORS 310.660. The Executive Department shall issue warrants to the individual county treasurers for the amount set forth in the claim.

[1965 c.615 §25; 1967 c.521 §5]

310.670 [1965 c.615 §26; repealed by 1969 c.595 §17]

310.675 [1965 c.615 §20; repealed by 1967 c.521 §8]

(Local Property Taxes)

310.705 Definition for ORS 310.705 to 310.760. As used in ORS 310.655 to 310.665 and 310.705 to 310.760, unless the context requires otherwise, "code area" means a code area established by the county assessor under ORS 308.221.

[1965 c.615 §1]

310.710 Offset and payment for property tax relief not to affect levies of taxing unit. Nothing in ORS 310.655 to 310.665 or 310.705 to 310.760 is intended to reduce the levy of a taxing unit for purposes of limiting the levies of subsequent years. Levies may be made in subsequent years as if no offset had been made under ORS 310.735, and no payment had been made under ORS 310.755.

[1965 c.615 §11; 1967 c.293 §12; part renumbered 310.600]

310.715 Computation of gross county shares. (1) As soon as possible each year

after the Department of Revenue has compiled the data required by ORS 309.370, the Executive Department, with the assistance of the Department of Revenue, shall compute the amount of each gross county share for the fiscal year beginning on July 1 of such year, in accordance with the formula set out in subsection (2) of this section.

(2) The amount of each gross county share for a fiscal year shall be determined as follows:

$$\text{Gross county share} = \frac{\text{Appropriation} \times \text{Percentage} \times 100}{97}$$

(3) As used in the formula set out in subsection (2) of this section:

(a) "Gross county share" means the gross share of each county of local property tax relief moneys for the fiscal year.

(b) "Appropriation" means the amount of money, appropriated by subsection (1) of ORS 310.725 or any other law, that the Department of Revenue estimates will be available in the Local Property Tax Relief Account for that fiscal year under ORS 310.705 to 310.760.

(c) "Percentage" means the percentage that the equalized value of the taxable property in the county is of the whole value of the taxable property in this state as so equalized, according to the data compiled for that fiscal year by the Department of Revenue in compliance with ORS 309.370, as modified by subsection (4) of this section. If any county assessor has not submitted his report of assessed values to the department, as required by ORS 309.330, in time for it to be used in computing the amount of millage relief and the amount of the gross county share as required by ORS 310.730, the department shall use the value reported by that county for the last prior year and these computations shall be final.

(4) For the purposes of apportionment pursuant to ORS 310.705 to 310.760, the department shall treat as taxable those properties which will subsequently be wholly or partially exempt from tax pursuant to ORS 307.350.

[1965 c.615 §2; 1967 c.293 §13; 1969 c.305 §1]

310.720 Local Property Tax Relief Account. There is created in the General Fund of the State Treasury an account to be known as the Local Property Tax Relief Account. The moneys deposited in this account pursuant to law are appropriated and shall

be used for the purposes of ORS 310.705 to 310.760.

[1965 c.615 §2a]

310.725 Continuing appropriation to Local Property Tax Relief Account. (1) In addition to and not in lieu of other appropriations, out of moneys in the General Fund there is appropriated to the Executive Department for each fiscal year, for the purposes of ORS 310.705 to 310.760, the sum of \$10,000,000, which shall be deposited to the Local Property Tax Relief Account. The department shall distribute such moneys in each fiscal year in accordance with ORS 310.740. *Referendum. See Law 1969 Ch 457.*

(2) In addition to and not in lieu of other appropriations, out of moneys in the General Fund there is appropriated to the Executive Department for the fiscal year 1966-67, and for each fiscal year which begins in an even-numbered year thereafter, for the Local Property Tax Relief Account under ORS 310.705 to 310.760, the amount determined under subsection (2) of ORS 291.350. Such appropriation shall be used in addition to and not in lieu of moneys otherwise appropriated for the Local Property Tax Relief Account under subsection (1) of this section. [1965 c.615 §§3, 14; 1969 c.457 §3]

310.730 Computation of relief for taxpayers of county. (1) Upon making a determination of the gross county share for the fiscal year under ORS 310.715, the Executive Department, with the assistance of the Department of Revenue, shall compute the relief to be credited for that fiscal year to each taxpayer of the county pursuant to the formula set out in subsection (2) of this section, and notify the county assessor no later than August 10 of each year of the relief, the amount of the appropriation under ORS 310.715 and the amount of the gross county share.

(2) The relief to be credited to each taxpayer of the county for a fiscal year shall be determined as follows:

$$\text{Relief} = \frac{\text{Gross county share} \times 1,000}{\text{County value}}$$

(3) As used in this section:

(a) "Relief" means the tax rate of relief, expressed in dollars and cents per thousand dollars of assessed value, to be credited to each taxpayer of the county for the fiscal year.

(b) "Gross county share" means the

gross share of each county of the local property tax relief moneys from the Local Property Tax Relief Account for that fiscal year, as determined under ORS 310.715.

(c) "County value" means the value of all taxable property within the county for that fiscal year, as determined by reference to the current assessment roll. [1965 c.615 §4; 1967 c.293 §14]

310.735 Offsetting relief against rate of levy for each taxing district; notice to taxpayers and others. (1) The county assessor shall offset the relief for a fiscal year determined under ORS 310.730 against the rates of levy of the several taxing districts as provided in ORS 310.746.

(2) There shall be printed on each tax statement, in addition to the information required by ORS 311.250, substantially the following information:

By Act of the 1965 Legislature \$ _____ has been distributed from the Local Property Tax Relief Account as relief for local property taxes. Because of this tax relief, the tax rate is \$ _____ per thousand dollars of true cash value less than it otherwise would be.

There shall be indicated, in the appropriate places, the appropriation under ORS 310.715 and the tax rate relief determined for the county under ORS 310.730. At the option of the tax collector, the statement required by this section may be printed on a separate enclosure to accompany the tax statement. Only one such enclosure need be sent to each taxpayer.

(3) Every mortgagee, trust deed beneficiary or other person holding a security interest in any real property and to whom a tax statement is sent for payment shall promptly notify the person to whom statements relating to the secured obligation are sent of the contents of such tax statement, including the information required by subsections (1) and (2) of this section. [1965 c.615 §§5, 6; 1967 c.293 §15]

310.740 Computation of net county shares; issuance of warrants. (1) Each year the Executive Department shall issue, to the treasurer of each county in this state, warrants drawn on the Local Property Tax Relief Account in amounts of the net county share for that fiscal year as follows: On November 15, 50 percent; on February 1, 25 percent; and on May 1, 25 percent. The department shall compute the amount of the

net county share for each county in accordance with the formula set out in subsection (2) of this section and notify the county assessor of the full amount.

(2) The amount of each net county share shall be determined as follows: Net county share = Appropriation × Percentage.

(3) As used in the formula set out in subsection (2) of this section:

(a) "Net county share" means the net share of each county of local property tax relief moneys for the fiscal year.

(b) "Appropriation" and "percentage" have the meanings defined in subsection (3) of ORS 310.715.

(4) Upon receiving notification of the amount of the net county share under subsection (1) of this section, the county treasurer shall notify the county assessor. [1965 c.615 §7; 1969 c.305 §2]

310.745 [1965 c.615 §8; repealed by 1967 c.293 §16 (310.746 enacted in lieu of 310.745)]

310.746 [1967 c.293 §17 (enacted in lieu of 310.745); repealed by 1969 c.595 §17]

310.750 [1965 c.615 §9; repealed by 1967 c.293 §18 (310.751 enacted in lieu of 310.750)]

310.751 [1967 c.293 §19 (enacted in lieu of 310.750); repealed by 1969 c.595 §17]

310.755 [1965 c.615 §10; 1967 c.293 §20; 1969 c.305 §5; repealed by 1969 c.595 §17]

310.760 Supplemental appropriation to Local Property Tax Relief Account to make distribution; pro rata reduction; General Fund reimbursement. (1) If the balance of moneys in the Local Property Tax Relief Account on any of the dates specified in ORS 310.740 is less than the aggregate of the amounts required to be distributed among the treasurers of the counties on such date, there is appropriated to the Local Property Tax Relief Account, out of the General Fund, sufficient moneys to make the full amount of the distribution required on such date under ORS 310.740. If there are not sufficient moneys in the General Fund to make the full amount of such distributions when added to the moneys in the Local Property Tax Relief Account, then the amounts otherwise required under ORS 310.740 to be distributed among the county treasurers on such date shall be reduced pro rata.

(2) If moneys are paid out of the General Fund into the Local Property Tax Relief Account under subsection (1) of this section, then, notwithstanding any other law, all moneys received after the date of such payment that otherwise would be paid into the

Local Property Tax Relief Account shall be paid into the General Fund until the amount paid from the General Fund into the Local Property Tax Relief Account has been repaid. However, this subsection does not prevent additional moneys from being paid out of the General Fund into the Local Property Tax Relief Account at a time and in an amount provided under subsection (1) of this section, even though all moneys that may have been paid out of the General Fund into the Local Property Tax Relief Account at an

earlier time under subsection (1) of this section have not been repaid under this subsection.

(3) If the balance of moneys in the Local Property Tax Relief Account on any of the dates specified in ORS 310.740 is more than the aggregate of the amounts required to be distributed among the treasurers of the counties on such date, then such balance shall remain in the Local Property Tax Relief Account and be available for distribution at any subsequent date specified in ORS 310.740.
[1969 c.305 §4]

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

