Chapter 306

1971 REPLACEMENT PART

Property Taxation Generally

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DEFINITIONS

306.005 Definitions applicable to property tax laws. As used in the laws of this state relating to the assessment, levy, collection and review of ad valorem taxes, unless the context otherwise requires:

(1) "Assessor" includes, in a county having a county charter, the individual or officer performing thereunder the duties imposed upon assessors with respect to ad valorem taxes by the laws of this state.

(2) "Clerk" or "county clerk" includes, in a county having a county charter, the individual or officer performing thereunder the duties imposed upon county clerks with respect to ad valorem taxes by the laws of this state.

(3) "Court" or "county court" includes, in a county having a county charter, the body performing thereunder the duties imposed upon county courts with respect to ad valorem taxes by the laws of this state.

(4) "Sheriff" includes, in a county having a county charter, the individual or officer performing thereunder the duties imposed upon sheriffs with respect to ad valorem taxes by the laws of this state.

(5) "Tax collector" includes, in a county having a county charter, the individual or officer performing thereunder the duties imposed upon tax collectors with respect to ad valorem taxes by the laws of this state.

(6) "Treasurer" includes, in a county having a county charter, the individual or officer performing thereunder the duties imposed upon treasurers with respect to ad valorem taxes by the laws of this state.
[1963 c.238 §15]

306.010 [Amended by 1961 c.573 §1; renumbered 305.010]

306.020 [Amended by 1953 c.381 §4; renumbered 305.020]

306.030 [Renumbered 305.030]

306.040 [Subsections (2), (3) and (4) of 1959 Replacement Part enacted as 1957 c.632 §28 (subsections (2), (3) and (4) of ORS 306.040 enacted in lieu of ORS 316.710); subsection (5) of 1959 Replacement Part derived from 1957 c.632 §2; renumbered 305.040]

306.050 [Amended by 1959 c.492 §4; renumbered 305.050]

306.060 [Renumbered 305.060]

306.070 [Renumbered 305.070]

306.080 [Renumbered 305.080]

306.090 [Renumbered 305.090]

306.100 [Renumbered 305.100]

306.110 [Renumbered 305.110]

SUPERVISION OF PROPERTY TAX ADMINISTRATION BY DEPARTMENT OF REVENUE

306.111 General power as to assessment and valuation of property. The Department of Revenue may do any act or give any order to any county board of equalization or county assessor as to the valuation of any property or class of property which the department deems necessary so that all taxable property is assessed according to law and equalized between taxpayers, between counties and between taxing units to the end that equality of taxation according to law shall be secured.
[Formerly 306.130]

306.120 Uniform methods of assessment; continuing study of equalization. The Department of Revenue shall:

(1) Issue regulations, bulletins, manuals, instructions and directions to county assessors, county boards of equalization and tax collectors as to the methods best calculated to secure uniformity according to law, in the system of assessment and collection of taxes.

(2) Carry on a continuing study with the object of equalizing for the purposes of assessment and taxation property values within the counties and between the counties.

306.123 [1955 c.232 §1; repealed by 1963 c.84 §2]

306.125 Property tax appraisal program; maps, plats, record systems for assessors and tax collectors. (1) The Department of Revenue is authorized to institute programs for the appraisal of property in counties of the state and to make appraisals for the use of county assessors and boards of equalization in assessing property and reviewing assessment rolls, and may install, and assist in the preparation and maintenance of maps, plats or standardized record systems as prescribed by the department, in the offices of assessors and tax collectors.

(2) The department and county courts are authorized to enter into agreements for the sharing of the expenses of such appraisals and installations including salaries and expenses of department employes engaged therein.

(3) Counties entering into agreements pursuant to this section may pay to the Department of Revenue from time to time:

(a) Moneys to be disbursed by the commission as a part of the county's share in the expenses authorized under this section and agreed to under such agreements; and

(b) Moneys to reimburse the department where department disbursements under such agreements, whether from the department's appropriations from the State General Fund or from moneys credited to the Assessment and Taxation County Account, have exceeded its proportionate share of expenses and a rebalancing of expense-sharing accounts is deemed desirable or necessary.

(4) (a) All moneys received by the Department of Revenue under subsection (3) of this section shall be by it immediately turned over to the State Treasurer who shall deposit the moneys in the General Fund to the credit of an account to be known as the Assessment and Taxation County Account, and such account hereby is continuously appropriated for the purposes of this section.

(b) The Department of Revenue may use the moneys to the credit of the Assessment and Taxation County Account, or any part thereof for expenditures in connection with appraisals and installations contracted for, including cash advances for travel and living expenses of employes, and including payments to any county made to rebalance expense-sharing accounts, from time to time, where a county's disbursements under agreements entered into pursuant to this section have exceeded its proportionate share of expenses under such agreement. Any moneys received in reimbursement of these cash advances shall be deposited in the Assessment and Taxation County Account. Refunds may be made to the counties of unexpended receipts.

[1953 c.232 §1; 1959 c.115 §1; 1963 c.84 §1]

306.126 Appraisal of industrial property by appraisers. (1) The Department of Revenue shall provide services of qualified appraisal engineers for the various counties in the appraisal of the principal industrial properties situated within such counties. The properties to be appraised shall be determined by the department after consultation with the county assessors.

(2) The cost of all industrial appraisals made pursuant to this section shall be computed by the Department of Revenue based upon the number of man-days of services rendered, and one-half of the cost shall be borne by the counties receiving such services and one-half by the department. Each county's share of the one-half cost shall be in proportion to the amount of services received. To assist the counties in budgeting for such services, the department shall submit to each county assessor not later than May 1 of each year an estimate of the costs thereof for the following fiscal year.

(3) The services may be allocated among the various counties in such proportion as the department directs, taking into account the ability of the various assessors to perform such industrial appraisals by use of their own personnel and the different amounts of industrial properties situated in the counties, but no exact or proportionate distribution of services is required.

[1955 c.231 §1; 1957 c.589 §1; 1963 c.85 §1]

306.127 [1955 c.230 §1; repealed by 1963 c.225 §2]

306.128 [1955 c.230 §2; 1957 c.589 §2; repealed by 1963 c.225 §2]

306.129 Auditing of taxable inventory accounts by appraisers. (1) The Department of Revenue shall provide annually to the various counties the services of qualified personal property appraisers for the purpose of auditing approximately 25 percent of all taxable inventory accounts in each county. Such audits shall be made in each county and the results shall be reported to the assessor of the county. The reports shall constitute the confidential records of the Department of Revenue and the assessor's office; except that the department or the assessor may publish statistical information based upon such audits. The accounts to be audited shall be determined by the department and the county assessor in such a manner that each account shall be audited at least once every five years.

(2) The costs of all inventory checks made pursuant to subsection (1) of this section shall be computed by the department upon the basis of the number of man-days of services rendered, and one-half of the cost shall be borne by the counties and one-half by the department. Each county's share of the one-half cost shall be in proportion to the amount of services received. To assist the counties in budgeting for such services, the department shall submit to each county assessor not later than May 1 of each year an estimate of the costs thereof for the following fiscal year.

(3) The available man-days of services may be allocated among the various counties in such proportion as the department directs, taking into consideration the ability of various assessors to perform such checks by use of their own personnel and the number of such accounts in the county, but no exact

or proportionate distribution of services is required.

(4) Any county may request, and upon such request the department may provide, such additional services for auditing taxable inventories within the county as the county court or the board of county commissioners, on the recommendation of the county assessor, and the department agree upon, provided that the county shall bear the entire cost of the additional services.
[1957 c.589 §3]

306.130 [Renumbered 306.111]

306.140 [Renumbered 305.120]

306.150 Inservice training for assessors and tax collectors. (1) The Department of Revenue shall carry on at its own expense a program of inservice training for the assessors and tax collectors of the various counties by periodically distributing to them bulletins prepared and published by the department pertaining to the principles and practices of assessment, apportionment, levy and collection of public taxes; by periodically distributing to them lists of selected readings in the fields of assessment and taxation; and by establishing and conducting such classes of instruction for county assessors and tax collectors in the principles and practices of assessment and collection of public taxes as in the opinion of the director may be expedient and beneficial to the needs of the state and the advancement of the tax assessing and tax collecting professions.

(2) The director may call one meeting each year of the several county assessors and may provide for the payment of the necessary traveling expenses of the assessors in attending the meeting.
[Amended by 1969 c.520 §29]

306.152 Training session for members of board of equalization. Once each year the Department of Revenue shall conduct a training session of not more than four days' duration dedicated to the schooling of members of the board of equalization in the functions of boards of equalization.
[1955 c.709 §5]

306.160 [Renumbered 305.160]

306.170 [Renumbered 305.170]

306.180 [Renumbered 305.615]

306.190 [Amended by 1955 c.610 §3; renumbered 305.190]

306.200 [Renumbered 305.200]

306.210 [Renumbered 305.210]

306.220 Compliance of public officers with assessment and equalization laws and orders. (1) Every public officer shall comply with any lawful order, rule or regulation of the department made under ORS 305.090, 306.111, 308.335 and 309.400.

(2) Whenever it appears to the department that any public officer or employe whose duties relate to the assessment or equalization of assessments of property for taxation has failed to comply with any law relating to such duties, or the rules of the department made in pursuance thereof, the department, after a hearing on the facts, may issue its order directing the public officer or employe to comply with such law or rule.

(3) If such public officer or employe, for a period of 10 days after service on him of the department's order, neglects or refuses to comply therewith, the department may apply to a judge of the circuit court of the county in which the public officer holds office for an order, returnable within five days from the date thereof, to compel such public officer or employe to comply with such law or rule, or to show cause why he should not be compelled so to do.

(4) Any order issued by the judge pursuant thereto shall be final.

(5) The remedy provided in this section shall be cumulative and shall not exclude the department from exercising any power or rights delegated to it.

306.230 [Renumbered 305.055]

306.235 [1953 c.708 §8; renumbered 306.805]

306.240 [Renumbered 305.605]

306.250 [Renumbered 305.610]

306.260 [Renumbered 305.755]

306.270 [Renumbered 305.760]

306.280 [Renumbered 305.765]

306.290 [Renumbered 305.770]

306.300 [Renumbered 305.775]

306.310 [Renumbered 305.780]

306.320 [Renumbered 305.785]

306.330 [Renumbered 306.810]

306.340 [1953 c.310 §2; renumbered 305.805]

306.410 [1953 c.211 §1; renumbered 305.810]

306.420 [1953 c.211 §2; renumbered 305.815]

306.430 [1955 c.772 §2; repealed by 1957 c.528 §8]

306.440 [1959 c.332 §§2, 3; renumbered 305.820]

APPEAL FROM ACTS OR ORDERS OF COUNTY TAX OFFICIALS

306.510 [1953 c.708 §1; 1961 c.533 §41; renumbered 306.547]

306.515 Review of order of county board of equalization; appeals on separate assessments limited. (1) The county assessor, subject to the limitations of subsection (2) of this section, or a taxpayer who is aggrieved by any order of the county board of equalization, may, within 30 days after a copy of the board's order or notice of the order has been sent to the taxpayer or publication of notice of the order has been completed, appeal from the order of the board by filing with the Department of Revenue at Salem, Oregon, a petition for review of the action of the board and by filing two copies thereof with the county clerk who shall direct the county sheriff to serve one copy on the taxpayer or the county assessor, as the case may be. Service by the county sheriff shall be made as in the case of a circuit court summons and without charge. Any other person desiring to appear before the department shall, upon application to the department and the granting of permission therefrom and within 30 days after the date of service of the petition for review on the taxpayer or county assessor, file a petition verified by the oath of the petitioner or his attorney, with the director and file three copies with the county clerk who shall transmit one copy by registered or certified mail to the taxpayer and serve one copy on the county assessor.

(2) An appeal on a separate assessment of property by a county assessor shall not be allowed where the board of equalization has determined that either the parcel of land or the total improvements thereon has a true cash value not in excess of $50,000 or that the separate assessment of personal property has a true cash value not in excess of $10,000.

(3) The petition for review shall be verified by the oath of the taxpayer or his attorney or by the county assessor, as the case may be, and shall contain a complete description of all property affected by the board's order and a detailed statement of:

(a) All facts relating to the assessment and valuation of the property and all other facts relied upon for the relief requested;

(b) All objections made to the order of the board of equalization;

(c) The specific relief requested; and

(d) All propositions of law to be asserted by the petitioner.

(4) Within five days of the filing in his office of copies of the petition for review, the county clerk shall transmit to the department by registered or certified mail a certified copy of the order of the board of equalization and a certification of the dates of mailing of the order or notice of the order of the board of equalization or dates of publication of notice of the order, as the case may be.

(5) A taxpayer may also utilize the alternative procedure respecting appeals to the small claims division of the Oregon Tax Court, as provided in ORS 305.515 to 305.555. [1953 c.708 §2; 1959 c.666 §3; 1961 c.533 §42; 1971 c.351 §3]

306.520 Review of act or omission of county tax assessor or tax collector. (1) Any taxpayer aggrieved by an act or omission of a county assessor or tax collector which affects his property and for which there is no other statutory remedy may, within six months after the act or omission becomes actually known to the taxpayer but in any event not more than two years after such act or omission becomes a matter of public record, appeal to the Department of Revenue by filing a petition for review and by filing copies thereof as provided in subsection (1) of ORS 306.515. Service shall be made by the county clerk upon the county assessor or tax collector, as the case may be. The petition shall be verified by the oath of the taxpayer, shall contain a complete description of the property and a detailed statement of:

(a) All facts relating to the act or omission and all other facts relied upon for the relief requested;

(b) The specific relief requested; and

(c) All propositions of law to be asserted by the taxpayer.

(2) A taxpayer may also utilize the alternative procedure respecting appeals to the small claims division of the Oregon Tax Court, as provided in ORS 305.515 to 305.555. [1953 c.708 §3; 1965 c.6 §9]

306.525 Hearing of petition for review under ORS 306.515 or 306.520; notice. Within 60 days after receipt by the Department of Revenue of a petition for review pursuant to ORS 306.515 or 306.520, the department shall fix and give notice by registered mail to the taxpayer, the county assessor, the county tax

collector and to all other persons given permission to appear, as the case may be, of a time and place for hearing.
[1953 c.708 §4]

306.530 Procedure and location of hearing; discovery; orders; informal dispositions; effect of appeal or lack of appeal to tax court. (1) The Department of Revenue shall grant a hearing upon the appeal, before the department or before a hearing officer duly authorized by the department to hear the appeal. In the event the hearing is not conducted before the department, a summary of the evidence, with recommendations, shall be prepared by the hearing officer and reviewed by the department prior to making its order. The department shall make and file an order respecting each appeal, granting the relief, if any, it deems appropriate. The order shall state the date it shall become effective and shall be filed with the department. Orders shall be served as provided in ORS 306.805, and the department shall also serve a copy of its order by certified mail upon each public officer in possession of the assessment or tax rolls affected by the order.

(2) Whenever in the conduct of a hearing the department shall deem it appropriate, the department or hearing officer may use the discovery procedures provided for in ORS 305.190.

(3) The hearing shall be held at the offices of the Department of Revenue at Salem, Oregon, and may, within the discretion of the department, be held at different places in the State of Oregon, as designated by the department. The hearing may be adjourned and continued from time to time and place to place as ordered by the department.

(4) Nothing contained in this section shall preclude the informal disposition of a controversy by stipulation, agreed settlement, consent orders or default.

(5) Subject to judicial review by the Oregon Tax Court and the Supreme Court, the hearing shall determine finally all questions of law and fact arising under the tax laws of the State of Oregon. The order of the department shall become binding upon the taxpayer, all county officers and all other persons affected thereby until reversed or modified upon review by the Oregon Tax Court. If no review is taken in the Oregon Tax Court, all officers having charge of the rolls on which the assessments involved in the order of the department appear shall correct the same in accordance with the department's order, and taxes shall be refunded or additional taxes collected by the proper officers.
[1953 c.708 §5; 1961 c.533 §43]

306.535 [1953 c.708 §6; repealed by 1961 c.533 §57]

306.537 Failure of department to enter order treated as denial for purposes of appeal to tax court. In the event the department fails to enter its order by the end of 12 calendar months following the month in which the appeal to the department has been taken, the petitioner may treat the appeal as denied and may appeal to the Oregon Tax Court as provided in subsection (1) of ORS 306.545.
[Formerly part of 306.545]

306.540 [1953 c.708 §7; repealed by 1961 c.533 §57]

APPEAL FROM ORDERS OF DEPARTMENT OF REVENUE

306.545 Appeal to tax court from ORS 306.530 orders; parties and intervenors. Any taxpayer, county assessor, county board of equalization or county sheriff aggrieved by and directly affected by an order of the Department of Revenue may appeal to the Oregon Tax Court, and such appeal shall be perfected in the following manner only:

(1) Within 60 days after a copy of the department's order or notice thereof has been served, or if published by the department under subsection (2) of ORS 306.805, within six months after notice of the order has been published, the appealing party shall file an original and one certified copy of a complaint with the clerk of the Oregon Tax Court at its principal office at the state capital, Salem, Oregon. Such filing in the Oregon Tax Court shall constitute the perfection of the appeal. Service upon the department shall be accomplished by the clerk of the tax court filing the certified copy of the complaint with the Director of the Department of Revenue. In any case in which the taxpayer is not the appealing party, a copy of the complaint shall be served upon him by the appealing party by registered or certified mail within the 60-day period or within six months after notice of the order has been published under subsection (2) of ORS 306.805, and an affidavit showing such service shall be filed with the clerk of the tax court. A copy of the order of the department shall be attached to the complaint.

(2) The complaint shall state the nature of the plaintiff's interest, the facts showing how the plaintiff is aggrieved and directly affected by the department's order, and the grounds upon which the plaintiff contends the order should be reversed or modified. The complaint shall be entitled in the name of the person filing the same as plaintiff and the Department of Revenue as defendant. A responsive pleading shall be required of the defendant.

(3) In any case in which the taxpayer is not the appealing party, he shall have the right to appear and be heard. The Oregon Tax Court, in its discretion, may permit other interested persons to intervene by filing a complaint in such manner and under such conditions as the court may deem appropriate.

[1953 c.708 §9; 1955 c.264 §1; 1961 c.533 §44; part renumbered 306.537; 1963 c.423 §4; 1967 c.78 §1]

306.547 Appeal to tax court from ORS 305.090 or 306.111 orders. Any taxpayer whose property is affected by an order of the Department of Revenue made to a county assessor, county board of equalization or county sheriff under the authority contained in ORS 305.090 or 306.111, may, within 60 days after a copy of the order or notice of the order has been served upon him by mail as provided in ORS 306.805 or within six months after notice of the order has been given to him under subsection (2) of ORS 306.805, appeal directly to the Oregon Tax Court. The department shall also serve a copy of such order by registered or certified mail upon the county assessor, county board of equalization or county sheriff to whom any such order is directed, and such county assessor, county board of equalization or county sheriff may appeal to the Oregon Tax Court within 60 days after receipt of such order. The appeal shall be perfected in the manner provided in ORS 306.537 and 306.545. In cases where the true cash value of real property has been determined to be less than $25,000 or in cases where the true cash value of personal property has been determined to be $10,000, or less, a taxpayer may utilize the alternative procedure respecting appeals to the small claims division of the Oregon Tax Court as provided in ORS 305.515 to 305.555.

[Formerly 306.510; amended by 1967 c.78 §8]

306.550 [1953 c.708 §10; repealed by 1961 c.533 §57]

306.555 [1953 c.708 §11; repealed by 1951 c.533 §57]

306.560 Appeal as a stay of tax levy or collection; requirements; effect of payment of taxes pending review. No proceeding for levying and collection of taxes on any property shall be stayed by reason of the taking or pendency of any appeal from or review of an order of the Department of Revenue or of the order of the reviewing Oregon Tax Court unless the assessor, sheriff or board of equalization, when either a party to the suit or an intervenor, requests such a stay and it appears to the satisfaction of the court that a substantial public interest requires the issuance of such a stay. The court may, as a condition of such stay, require the posting of a bond sufficient to guarantee payment of the tax. Payment of taxes while review is pending shall not operate as a waiver of the review or of a right to refunding of any taxes found to be excessively charged or assessed.

[1953 c.708 §12; 1961 c.533 §45; 1963 c.542 §1]

306.565 [1953 c.708 §13; repealed by 1961 c.533 §57]

306.570 [1953 c.708 §15; 1957 c.325 §1; repealed by 1961 c.533 §57]

306.575 [1953 c.708 §14; repealed by 1961 c.533 §57]

306.580 Remedies as exclusive. The remedies provided for in ORS 305.105, 305.515 to 305.555 and 306.515 to 306.560 shall be exclusive and no taxpayer, county officer or board shall maintain any suit, action or special proceeding in any court of this state with respect to the assessment and taxation of property or the collection of any tax thereon on any grounds, including fraud, where it shall appear that such remedies were available.

[1953 c.708 §17; 1961 c.533 §46]

306.710 [1953 c.708 §16; 1961 c.533 §47; renumbered 305.105]

306.720 [1957 c.337 §§2, 3; renumbered 305.150]

MISCELLANEOUS PROVISIONS

306.805 Service of orders of department or boards of equalization. Orders of county boards of equalization and of the Department of Revenue shall be served by mailing a copy by registered mail to each taxpayer directly affected or his attorney, except that whenever the number of taxpayers whose property is affected by such order exceeds three, the board or department may, in its discretion, give notice of the order in either of the following ways:

(1) Mail to each taxpayer a notice of the order, which notice shall contain a general statement as to the effect of the order, the classes or types of property affected and a description of the general area affected, as provided by ORS 308.240; or

(2) Cause a notice of the order as described in subsection (1) of this section to be published in some newspaper of general circulation in the county in which the property is located, in two consecutive weekly publications, the first publication to be made within 10 days of the date of the order. Publication shall be deemed complete five days after the last publication and shall be sufficient service of the order on each and every person whose property is affected. Any period of time within which such person may appeal from the order shall commence running on the day following the completion of publication.

[Formerly 306.235]

306.810 Ratification of assessments, apportionments and collections made under repealed statutes. All assessments and apportionments thereof made by the State Tax Commission, and all tax collections, under the statutes repealed by section 1, chapter 586, Oregon Laws 1951, hereby are ratified and confirmed. No such assessment, apportionment or tax collection shall be invalidated or set aside for irregularities, omissions or defects, or any defect of such statutes if such assessment, apportionment or collection was made in substantial compliance with the intent of such statutes and of the provisions of chapter 586, Oregon Laws 1951, which replaced those statutes.

[Formerly 306.330]

306.990 [Subsection (5) of 1959 Replacement Part enacted as 1953 c.211 §3; amended by 1955 c.610 §4; renumbered 305.990]

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, 1971.

Robert W. Lundy
Legislative Counsel