

Chapter 310

1971 REPLACEMENT PART

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310.045 [1965 c.604 §2; repealed by 1969 c.612 §5]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

(2) The dollar amount that would be raised pursuant to paragraph (a) 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; 1971 c.646 §3]

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 political subdivision shall apply to all the taxable property therein, as shown by the assessment roll last compiled by the assessor. The

assessor, upon the application of the governing body or of the duly accredited officer of any such municipal corporation, taxing district or political subdivision, shall furnish a certificate, properly verified, showing the aggregate valuation of the taxable property therein.

310.105 Deduction of offsets from levy where taxing district lies in two or more counties. (1) If a taxing district lying in two or more counties is entitled to offsets which have been provided by statute, those offsets, except offsets for eastern Oregon severance tax provided in ORS 321.405 to 321.520, shall be deducted from the levy certified to the assessor or assessors before the apportionment provided in ORS 310.110 is made.

(2) The purpose of this section is to insure that the rate of taxation is uniform throughout the taxing district.

[1971 c.720 §1]

Note: ORS 310.105 applies to taxes levied for the fiscal year beginning July 1, 1971. See 1971 c.720 §2.

310.110 Apportionment of levy where taxing district lies in two or more counties; estimates. (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) Any assessor who is unable to certify the current values for any joint district lying partially in his county by August 25 shall, with the cooperation of the Department of Revenue, estimate as closely as practicable the values of that district for the purpose of apportioning the taxes to be levied by such joint district in the current year as equitably as is possible. The estimate shall be completed and certified to the assessor or assessors of the other counties on the fifth business day thereafter and shall be used as the basis for the apportionment required by this section.

(3) Notwithstanding any provision of ORS 321.405 to 321.520, 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; 1971 c.482 §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 district over the amount limited by the Oregon Constitution except on vote of the people, the board shall make a determination upon the question of increasing the tax levy and fixing the date of the election in the manner provided in ORS 310.330 except that the district shall submit an explanation of the question in the manner provided in ORS 310.385 in lieu of the certificate referred to in ORS 310.330 to 310.395.

(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; 1971 c.646 §2]

310.370 [Repealed by 1971 c.647 §149]

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]

310.385 Explanation of levy to be submitted to voters. In submitting a question to the voters under ORS 310.330 to 310.395, a taxing district may submit an explanation of the question in not more than 150 words. This explanation shall substitute for the certificate referred to in ORS 310.330 to 310.395, shall be printed on the ballot and shall be in addition to the ballot title. The explanation shall be plainly worded and factual and shall avoid as far as practicable the use of technical terms. The explanation shall not advocate a yes or no vote on the question.

[1971 c.646 §1]

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 amount of increase; 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 the total amount of money to be raised by the proposed levy, in dollars and cents.

(2) Except as provided in subsections (3) and (4) of this section, in addition to the requirements of ORS 310.360, 310.385 or subsection (1) of this section, in any election requesting authorization to levy taxes over the amount limited by the Constitution except on vote of the people, if the total taxes which would be levied if the voters approve the request will differ from the total taxes levied in the prior year, the measure shall state the dollar amount by which that portion of the operating budget to be financed wholly by the levy of property taxes for the fiscal year beginning July 1 of the current calendar year is increased or decreased over such dollar amount for the preceding year in substantially the following form:

If this measure is approved, the operating budget to be financed by local taxes for the tax year 19— -19— will be \$———greater (or less) than the operating budget financed by local taxes for the preceding year.

(3) Subsection (2) of this section has no application to budgets for serial levies or for levies for bonds nor shall these budgets be included in the computation of the dollar amounts under subsection (2) of this section.

(4) If more than one measure to levy taxes over the amount limited by the Constitution except on a vote of the people referred to in subsection (2) of this section is submitted to the voters in such manner that the voters may accept or reject one or more of such measures, each such measure shall show the dollar amount required by subsection (2) of this section computed on the basis of the operating budget for the same purpose for the preceding year.

(5) 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.

(6) The statement required by this section shall be made a part of the 150 word

explanation required by ORS 310.360 and 310.385.

[1967 c.293 §2; 1971 c.646 §4]

310.400 [1953 c.133 §1; repealed by 1971 c.646 §6]

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 [Formerly part of 310.710; 1969 c.612 §4; repealed by 1971 c.544 §7]

(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]

(Mobile Homes)

310.622 Mobile homes eligible as homesteads under tax laws of state. A mobile home assessed under the ad valorem tax laws of this state shall be eligible to be a homestead for the purposes of all tax laws of this state giving a right or privilege to a homestead. For those mobile homes assessed as real property, the mobile home homestead includes land and improvements to the same extent that a homestead would be recognized if the mobile home were a conventional home. For those mobile homes assessed as personal property, only the mobile home itself shall be recognized as a homestead. [1971 c.529 §11]

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

(Homesteads)

310.630 Definitions for ORS 310.630 to 310.690. As used in ORS 310.630 to 310.690:

(1) "Department" means the Department of Revenue.

(2) "Director" means the Director of the Department of Revenue.

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

(4) (a) "Household" means all persons residing in the homestead during any part of the calendar year immediately preceding the year in which a claim is filed who share living expenses with the taxpayer and, except as provided in paragraph (c) of this subsection, all of the following relatives of the taxpayer residing during any part of such calendar year 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 subsection, 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.

(c) A relative who presents evidence satisfactory to the department that he does not share living expenses with the taxpayer is not a part of a household as defined in paragraph (a) of this subsection.

(5) "Household income" means the aggregate income received by the taxpayer during the calendar year immediately preceding the year in which the claim is filed and the aggregate income of any other person included in the household which is received during any part of such year in which such person constituted a member of the household.

(6) "Income" means the sum of "adjusted gross income" as defined in the federal Internal Revenue Code of 1954, as amended, relating to the measurement of taxable income of individuals, estates and trusts computed without the deduction for 50 percent of the excess long term capital gains less short term capital losses provided by section 1202 of the federal Internal Revenue Code of 1954; 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; nontaxable interest not included in federal adjusted gross income; gifts, income in kind, the value of surplus food or other relief in kind which exceeds \$500 in reasonable value; and any other excluded or exempt income. "Income" does not include any governmental grant which must be used by the taxpayer for rehabilitation of his homestead.

(7) "Taxpayer" means an individual, who is an Oregon resident.

(8) "True cash value" has the meaning set forth in ORS 308.205.
[1971 c.747 §2]

310.640 Homestead tax relief; deductions for other programs; application. (1) Except as provided in subsections (2) and (3) of this section, there shall be granted to each taxpayer for the calendar year immediately preceding the year in which a claim is filed under ORS 310.657 or 310.667, and who files a claim under ORS 310.630 to 310.690, property tax relief in an amount by which his property taxes on his homestead exceed a percentage of his household income, and not to exceed certain dollar limitations, all in accordance with the following schedule:

On any amount of household income exceeding	But not exceeding	Rate (in percent)	But not exceeding in dollars of relief
\$ 0	\$1,500	3	\$400
\$1,500	\$3,000	4	\$400
\$3,000	\$4,500	5	\$300
\$4,500	\$6,000	6	\$300
\$6,000	\$8,000	7	\$200
\$8,000		7	\$100

Except that as to a taxpayer born prior to March 1, 1891, his rate in percent on the first \$3,000 shall be zero.

(2) If a taxpayer entitled to property tax relief under this section would be eligible to claim an exemption under ORS 307.250 or

307.300 (without regard to whether an exemption has actually been claimed), the maximum of property tax relief permitted by subsection (1) of this section shall be reduced by an amount which is the product of the tax rate levied against the taxpayer's homestead in the calendar year immediately preceding the year in which the claim for property tax relief is filed, multiplied by the assessed value which is, or would be, exempt under ORS 307.250 or 307.300.

(3) If, in the calendar year 1971 a taxpayer qualifies for a property tax exemption under ORS 307.345 to 307.366 or 307.370 to 307.385 and in 1972 qualifies for the property tax relief provided for in ORS 310.630 to 310.690, the department shall reduce the property tax relief granted under ORS 310.630 to 310.690 by the amount of property taxes not paid by reason of the exemption so received under ORS 307.345 to 307.366, 307.370 and 307.385.

(4) The property tax relief granted under this section applies to property taxes levied in the calendar year immediately preceding the year in which the claim is filed.

[1971 c.747 §3]

310.645 Limitations on relief. (1) Only one taxpayer per household per year shall be granted the property tax relief provided under ORS 310.640.

(2) All household income shall be included in the determination of qualification for property tax relief provided under ORS 310.640.

(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 property tax relief provided under ORS 310.640.

[1971 c.747 §4]

310.650 Claim forms and instructions provided by tax collector; claimant to sign claim. (1) With each tax statement delivered or mailed under ORS 311.250, the tax collector shall deliver or mail a form and instructions prescribed and furnished by the department on which a taxpayer may file his claim for property tax relief.

(2) Any claim filed shall be signed by the taxpayer subject to the penalties for false swearing.

[1971 c.747 §5]

310.655 [1965 c.615 §24; 1969 c.587 §5; 1971 c.374 §1; repealed by 1971 c.747 §21]

310.657 Submission of claim; approval; denial; tax collector's duties; appeals to department; hearings; determination; court review. (1) On or after January 1 and on or before April 15 of any year, a taxpayer claiming the property tax relief provided under ORS 310.640 shall submit his claim to the tax collector.

(2) The tax collector shall forward the claim for property tax relief to the department which shall audit or examine the claim and allow or deny the claim in whole or in part.

(3) If the claim is allowed in whole or in part by the department, the department shall send the tax collector a statement of the amount of property tax relief granted. The statement shall set forth the amount posted for each property tax account as well as the total relief granted.

(4) Upon receipt of statement of property tax relief from the department, the tax collector shall:

(a) Waive interest to April 15 on the total amount of current property taxes due on the account to which the property tax relief relates, even if payment of interest has been deferred under ORS 311.666 to 311.696.

(b) Credit the property tax relief granted by the department to the current taxes due on the account to which the property tax relief relates.

(c) Waive all interest on that amount of property taxes paid by the property tax relief.

(d) Mail to each taxpayer whose taxes have been paid by property tax relief a receipt in substantially the following form: "\$_____ of taxes paid by property tax relief under ORS 310.640."

(5) (a) If the claim is denied in whole or in part, the department shall notify the taxpayer by mail. Within 60 days after the date the notice is mailed, the taxpayer may appeal to the department. The appeal shall be in writing, stating the grounds upon which the taxpayer contends that he is entitled to the relief. The department shall grant a hearing upon the appeal before the director of the department or before a hearing officer duly authorized by the director. In the event the hearing is not conducted before the director, a summary of the evidence, together with recommendations, shall be prepared by the hearing officer and reviewed by the director prior to the entering of an order.

(b) The hearing shall be held at the offices of the department 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.

(c) The department shall notify the taxpayer of its determination by certified mail, return receipt requested. Within 60 days after a copy of the department's order has been sent to the taxpayer, the taxpayer may appeal to the Oregon Tax Court in the manner provided in ORS 306.545.

[1971 c.747 §6]

310.660 [1965 c.615 §21; 1967 c.521 §4; repealed by 1971 c.747 §21]

310.662 Payment of tax balance in instalments; interest. (1) Notwithstanding ORS 311.505, the first and second quarters of the balance of any account for which a claim for property tax relief has been filed under ORS 310.657 shall be paid by the taxpayer on or before April 15, the third quarter on or before May 15, and the fourth quarter on or before August 15 next following.

(2) Notwithstanding ORS 311.505, interest shall be charged and collected on any taxes or instalment thereof not paid as provided in subsection (1) of this section, at the rate of two-thirds of one percent per month, or fraction of a month until paid.

(3) As used in subsection (1) of this section, "balance of any account" means the amount of taxes shown on the tax statement less the amount of property tax relief granted under ORS 310.657.

[1971 c.747 §7]

310.665 [1965 c.615 §25; 1967 c.521 §5; repealed by 1971 c.747 §21]

310.667 Refund of taxes paid prior to claim; claim for refund; approval; refund; denial; appeal. (1) Any taxpayer entitled to property tax relief who has paid his taxes prior to the time specified in subsection (1) of ORS 310.657 for submitting a claim for property tax relief, shall be granted a refund of taxes paid in the amount of the property tax relief to which he is entitled upon compliance with subsection (2) of this section.

(2) On or after January 1 and on or before April 15, the taxpayer described in subsection (1) of this section shall submit his claim to the department on the form mailed or delivered as provided in ORS 310.650 to-

gether with his tax receipt for the current property tax year. The department shall audit or examine the claim and allow or deny the claim in whole or in part.

(3) If the claim is allowed in whole or in part, the department shall send the taxpayer a check in the amount of property tax relief granted accompanied by a statement in substantially the following form: "\$_____ of taxes paid by property tax relief under ORS 310.640." Payment made by the department under this section shall be considered a refund for the purposes of ORS 316.502.

(4) If the claim is denied in whole or in part, the department shall notify the taxpayer by mail. Within 60 days after the date the notice is mailed, the taxpayer may appeal in the manner provided under subsection (5) of ORS 310.657.

[1971 c.747 §8]

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

310.672 Filing of claim by agent or guardian. If the taxpayer is unable to submit his own claim, the claim shall be submitted by a duly authorized agent or by a guardian or other person charged with the care of the person or property of such taxpayer.

[1971 c.747 §9]

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

310.677 Relief available to residents of nonprofit homes for the elderly; claim form; computation of relief by corporation; refunds.

(1) Any resident of a nonprofit home for the elderly owned or being purchased by a corporation described in ORS 307.375 who is qualified for property tax relief under ORS 310.640 except for the requirement of owning or purchasing a homestead shall be entitled to the property tax relief allowed under ORS 310.640 as provided in this section. Only one resident per living unit shall be granted such property tax relief.

(2) Each corporation described in ORS 307.375 which has claimed the personal property tax exemption under ORS 307.370 shall obtain from the department special claim forms on which a resident may apply for the benefits of this section and furnish one such claim form to each resident prior to December 1.

(3) Upon request of any resident, the corporation shall determine the amount of true cash value of the nonprofit home that is properly allocable to the living unit of the

resident. The corporation shall then multiply this amount by the tax rate for the current property tax year which was applied to the nonprofit home. The product shall be considered as the amount of property tax paid by the resident and shall be used by him in completing the claim form. A corporate officer or employe shall certify on the claim form that the property tax indicated thereon is correct.

(4) After the amount of property taxes has been determined as provided in subsection (3) of this section, the resident shall complete the special claim form and send it to the department on or after January 1 and on or before April 15. The department shall examine or audit the claim and if approved by the department, the department shall send the resident a check for the appropriate amount of property tax relief. Payments made by the department shall be considered as a refund for the purposes of ORS 316.502. [1971 c.747 §10]

310.680 Payments to counties for relief granted under ORS 310.630 to 310.677. Payments to the counties for the property tax relief granted under ORS 310.630 to 310.677 shall be paid by the department to the counties as follows:

(1) On or before December 1 of each year starting with December 1, 1971, the department shall pay to the counties 50 percent of its estimate of the amount of relief which will be payable to the counties under ORS 310.630 to 310.677 for the calendar year beginning on the next January 1.

(2) On or before June 30 of each year, commencing with June 30, 1972, the department shall revise its estimate and pay to each county 80 percent of the revised estimate which will be payable to each county less the amount of payment made on or before the preceding December 1.

(3) Payment shall be made to the counties for any balance in excess of the estimate made in accordance with subsection (2) of this section when the amount of property tax relief granted to taxpayers in the counties under ORS 310.657 exceeds the payment made under subsection (2) of this section. Such excess shall be paid to the county treasurer of the county at the same time that the statement required by subsection (3) of ORS 310.657 is sent to the tax collector.

(4) Payments made by the department

under this section shall be considered a refund for purposes of ORS 316.502. [1971 c.747 §11]

310.685 Excess payments under ORS 310.657 or 310.667; collection; penalties; interest. If the department discovers that payments for property tax relief under ORS 310.657 and 310.667 are paid in excess of the correct amount, the department shall effect collection of the excess payments plus penalty and interest. The provisions of ORS 314.405, 314.410, 314.425, 314.430, 314.445 and 314.450 relating to proposed assessments, assessments, conferences, hearings, periods of limitations, appeals, examination of records, collections, warrants, tax as a debt, waiver of interest and penalties, cancellation of uncollectible taxes and other matters contained in those statutes shall apply in so far as applicable to this section in the same manner and with like effect as though the excess were taxes upon or measured by net income. [1971 c.747 §12]

310.690 Department and tax collectors to cooperate; promulgation of rules. The department and the tax collectors shall cooperate in carrying out the purposes of ORS 310.630 to 310.690. In order to aid the tax collectors and to carry out the provisions contained in ORS 310.630 to 310.690, the department shall promulgate such rules and regulations and prescribe such forms as are necessary. [1971 c.747 §13]

310.695 Construction. Any references in ORS 307.380, 308.215, 308.340, 310.630 to 310.695, 311.696 and 311.990 to the laws of the United States relating to income taxes or the Internal Revenue Code means the laws of the United States relating to income taxes or the Internal Revenue Code as they may be in effect for the taxable year of the taxpayer except where the Legislative Assembly has specifically provided otherwise. [1971 c.747 §20]

(Miscellaneous)

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

[1965 c.615 §1; 1971 c.544 §2]

310.710 Offset and payment for property tax relief not to affect levies of taxing unit. Nothing in ORS 310.655 to 310.665 is intended to reduce the levy of a taxing unit for purposes of limiting the levies of subsequent years.

[1965 c.615 §11; 1967 c.293 §12; part renumbered 310.600; 1971 c.544 §3]

310.715 [1965 c.615 §2; 1967 c.293 §13; 1969 c.305 §1; repealed by 1971 c.544 §7]

310.720 [1965 c.615 §2a; repealed by 1971 c.544 §7]

310.725 [1965 c.615 §§3, 14; 1969 c.457 §3; repealed by 1971 c.544 §7]

310.730 [1965 c.615 §4; 1967 c.293 §14; repealed by 1971 c.544 §7]

310.735 [1965 c.615 §§5, 6; 1967 c.293 §15; 1971 c.353 §1; repealed by 1971 c.544 §7]

310.740 [1965 c.615 §7; 1969 c.305 §2; repealed by 1971 c.544 §7]

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 [1969 c.305 §4; repealed by 1971 c.544 §7]

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

