Chapter 308

1973 REPLACEMENT PART

Assessment of Property for Taxation

GENERAL PROVISIONS

308.005 "Assessor" includes deputy
308.010 Qualifications for certified appraisers
308.015 Alternate qualifications for appraisers
308.020 Appeal of valuation or claim for exemption or cancellation; effect on computation of tax

COUNTY ASSESSOR

308.050 Assessor's annual report on property appraisal program
308.055 Special assessor appointed if assessor fails to act
308.061 Action by Department of Revenue when appraisals not conducted as required by law; duty of county governing body; reimbursement of department
308.065 Administering of oaths by assessors and deputies

WHERE AND TO WHOM PROPERTY ASSESSED

308.105 Personal property
308.115 Standing timber, improvements, minerals, coal, oil, gas or other severable interests owned separately from realty
308.120 Partnership property; liability of either partner for whole tax
308.125 Undivided interest; assessment; ownership of less than one forty-eighth interest
308.130 Undivided estate of decedent; liability for whole tax; right of contribution
308.135 Trustee or personal representative separately assessed; valuation of property held as representative

ASSESSMENT ROLL; METHOD OF ASSESSMENT

308.205 "True cash value" defined
308.207 Computation of true cash value for taxing or bonding limitations
308.210 Assessing property; record as assessment roll; changes in ownership or description of real property
308.215 Contents of assessment roll
308.217 Form of assessment and tax rolls; obtaining descriptions of property
308.219 Printouts required when assessment and tax rolls do not constitute written record
308.221 Assessor to establish code areas; consolidated rate percent of levy; lists
308.225 Boundary change or proposed boundary change certified after March 31 disregarded
308.231 Only certified appraisers to appraise real property
308.232 Value at which property is to be assessed
308.234 Record of last appraisal; real property appraised at least once every six years
308.235 Valuation of land
308.236 Land and timber values to reflect presence of roads; roads themselves not assessed; exception for certain timber roads
308.240 Description of land; assessment to "unknown owners"; mistake or omission in owner's name; error in description of property
308.242 Assessor's authority to change roll after May 1 limited; property not on assessment roll on May 1
308.245 Maps; taxpayers' index
308.250 Assessment of personal property; cancellation of assessment in certain cases
308.256 Assessment, taxation and exemption of watercraft and materials of shipyards and ship repair facilities
308.260 Floating reduction or processing plants; assessment; collection of tax; equalization of assessments
308.270 Public lands sold or contracted to be sold to be placed on assessment roll; obtaining list of such lands and of final certificates issued
308.275 Use of reproduction cost or prices and costs in determining assessed valuation
308.280 Notice required in certain cases
308.282 Statement of assessed value to be provided upon request
308.285 Requiring taxpayer to furnish list of taxable property
308.290 Returns of taxable property
308.292 Return on basis of average inventory
308.295 Penalty for failure to file return on time; notice of intention to impose penalty
308.297 Returns to note penalty for delinquency
308.300 Penalty for neglecting to file return with intent to evade taxation
308.302 Disposition of penalties collected pursuant to ORS 308.295 or 308.300
308.310 Requesting list of persons issued electrical labels
308.316 Examining witnesses, books and records; reference of matter to department upon failure to produce records or testify
308.320 Oath of assessor upon completion of assessment roll
308.325 Certificate of assessment to person assessed
308.330 Duty of assessor to properly assess
308.335 Department of Revenue testing work of county assessors; supplementing assessment list
308.340 Time extension for application for exemption, special assessment or classification when valuation increased

AGRICULTURAL LAND
(Comparable Sales Figures)

308.345 Valuation of certain agricultural land to reflect value for farm use only
308.350 County board of review to advise assessor with respect to use of comparable sales figures in assessing agricultural land; membership of board
308.355 Assessor to make figures available to county board of equalization

308.360 Representatives of farm property owners may petition for declaratory ruling; judicial review of rulings
308.365 Construction provision

(Zoned and Unzoned Farm Land)

308.370 Special assessment provisions for farm land; automatic effect if zoned for farm use; application required if unzoned
308.375 Application for special assessment under ORS 308.370
308.380 "Farm use" to be defined and determined
308.390 Method of assessment of unzoned land; notation; owner to notify of use change
308.395 Collection of additional tax from unzoned land if diverted from farm use; lien; cancellation if included in farm use zone
308.397 Special assessment for zoned farm land effective until land is disqualified
308.399 Penalty when land disqualified for special assessment; exception to penalty assessment
308.401 Certain district assessments inapplicable while zoned land qualified for farm use assessment
308.403 District attorneys to review county zoning ordinances; notice upon determination of unqualified land; effect of subsequent zoning modification

PERSONALTY AND LIVESTOCK OF NONRESIDENTS

308.405 Assessing property; liability of property for tax
308.410 Reports as to grazing livestock
308.415 Immediate collection of tax; proceedings for collection; equalization of assessments and taxes

DESTROYED PROPERTY

308.425 True cash value of destroyed residential property to be reduced; manner of reduction; tax abatement or refund
308.430 Notice of intention to claim relief; filing; contents; determination of assessor
308.435 Dispute over assessor's determination; hearing; determination of relief by county governing body; adjustment of tax rolls in case of abatement; reimbursement of refund
308.440 Relief not allowed in case of arson by property owner

TRANSIENT LIVESTOCK; APPORTIONING TAX BETWEEN COUNTIES

308.455 "Transient" livestock described
308.460 County in which listed and assessed; manner of levying and collecting taxes
308.465 Apportionment of assessments between counties
308.470 Apportionment as assessment; levy and collection of taxes; payment of taxes in grazing county; collection of delinquent taxes in grazing county; equalization of assessments and taxes
308.475 Notices and statement as to entry in or departure from other than home county; duty of assessor
308.480 Stock sold for marketing excepted

NONPROFIT HOMES FOR ELDERLY

308.490 Determining value of homes for elderly

ASSESSMENT OF DESIGNATED UTILITIES AND COMPANIES BY DEPARTMENT OF REVENUE

308.505 Definitions for ORS 308.505 to 308.730
308.510 "Property" defined; real and personal property classified
308.515 Department to make annual assessment of designated utilities and companies
308.517 To whom property assessed; certain property not to be assessed
308.520 Companies to file statements
308.525 Contents of statement
308.530 Company not relieved from making other reports
308.535 Extension of time for making reports or statements; proceeding in case of failure or refusal to furnish statement or information
308.540 Department to prepare assessment roll; date as of which value assessed; when roll final
308.545 Mode of valuing property
308.550 Valuing property of company operating both within and without state
308.555 Unit valuation of property
308.560 Assessment roll; contents; description of property; effect of errors, mistakes and omissions
308.565 Apportionment of assessment between counties
308.570 Determining value per mile of main and branch lines of companies using rail lines
308.575 Determining value per mile of property of companies using wire, pipe or pole lines or operational routes
308.580 Notice of meeting to review assessment roll; persons interested to appear
308.585 Delivery of assessment roll to director
308.590 Review and correction of roll; apportionment to county
308.595 Notice when valuation increased or omitted property placed on roll; application for adjustment
308.600 Examination of rolls; when completed
308.605 Entry of corrections and changes; record of meetings
308.610 Oath of director upon completion of review
308.615 Keeping roll on file as public record
308.620 Appeal from action of the department
308.630 Hearing and determination; effect of appeal
308.635 When assessment complete; certifying to assessors; apportioning by assessor; levy and collection of taxes
308.640 Procedure where true cash value of certain car companies is less than $300,000
308.645 Reports by companies of mileage to county assessors
308.650 Companies to maintain principal office and agent within state
308.655 Rules and regulations
308.660 Retroactive effect
308.665 Railroad car exemption

OPTIONAL GROSS EARNINGS TAX ON REVENUES FROM RURAL TELEPHONE EXCHANGES

308.705 Definitions for ORS 308.705 to 308.730
308.710 Election to pay gross earnings tax on rural telephone exchanges in lieu of ad valorem taxes
308.715 Rural telephone exchanges excluded from assessment and apportionment of property taxes
308.720 Return showing gross earnings; payment of tax
308.725 Examination of return by department; apportioning tax to counties
308.730 Tax as a lien; delinquency date; action to collect

OPEN SPACE LANDS

308.740 Definitions for ORS 308.740 to 308.790
308.745 Policy

308.750 Application for open space use assessment; contents of application; filing; reapplication

308.755 Submission of application for approval of local granting authority; grounds for denial; approval; withdrawal of application

308.760 Notice to assessor of approval or denial; recording approval; assessor to record potential additional taxes on tax roll; appeal from denial

308.765 Determination of true cash value of open space lands

308.770 Change in use of open space land; notice to assessor; withdrawal from classification; collection of additional potential taxes

308.775 Withdrawal by assessor when use changed; notice to granting authority; imposition of additional taxes; interest; penalty; exception in case of certain sale of land

308.780 Prepayment of additional taxes; extending taxes on tax roll; collection; distribution

308.785 Reports from owner to assessor; effect of failure of owner to make report upon request

308.790 Rules and regulations

GROSS EARNINGS TAX ON MUTUAL OR COOPERATIVE DISTRIBUTION SYSTEMS

308.805 Mutual and cooperative electric distribution systems subject to tax on gross earnings

308.807 Rate of tax

308.810 Association to file statement; payment of tax

308.815 Examination of return by department; apportionment of tax to counties

308.820 Tax as a lien; delinquency date; action to collect

MOBILE HOMES

308.865 Mobile homes; notice and payment of taxes required before removal from county; computation; assessor's statement

308.875 Mobile home may be classified as either real or personal property; effect of classification on other transactions

308.880 Travel trailers eligible for ad valorem taxation

308.885 Determination of true cash value of mobile home without physical appraisal

308.890 Refund of taxes paid on certain mobile homes moved to other states

PENALTIES

308.990 Penalties

CROSS REFERENCES

Administration of revenue laws generally, Ch. 305

Assessor and Department of Revenue as required parties if taxpayer appeals directly to small claims division of tax court, 305.540

Borrowing and bonding capacity of eastern Oregon political subdivisions, use of appraised value of timber in determining, 287.010

Collection of property taxes, Ch. 311

Conveyancing instrument, tax statement addressing information required in, 93.260

Equalization of property taxes, Ch. 309

Exemptions from taxation, Chs. 307, 321

Foreclosure of property tax liens, Ch. 312

General provisions relating to property taxation, Ch. 306

Hospital facilities public authority, status as public body; certain property and income exempt from taxation, 441.580

Industrial property, appraisal of, 306.126

Levy of property taxes, Ch. 310

Maps, plats, record systems, department furnishing, 306.125

Optional tax for small timber tracts in western Oregon, 321.705 to 321.765

Pedestrian malls, assessment, 376.780

Personal property, auditing of taxable inventory accounts, 306.129

Personal property defined, 307.020

Procedures and limitations on property taxation by local governmental units, see General Index, Volume 6, index entries under topic heading TAXATION, numbered subtopic headings "(14) School Taxes" and "(16) Local Taxation"

Property annexed to city, taxation at reduced ratio, 222.111

Property subject to assessment and taxation, Ch. 307

Property tax on timber in western Oregon, special rules for assessment and collection, additional ad valorem tax in year following harvest, 321.605 to 321.680

Real property defined, 307.010, 307.320

Record systems, department providing, 306.125

Recreation trail property assessment, 390.983

Reduction of property taxes, Ch. 310

Refund of property taxes, Ch. 311

Special or local laws for assessment and collection of taxes prohibited, Const. Art. IV, § 23

Statement showing assessed valuation of property to be annexed to city, 222.030

Tax Court, Oregon, 305.405 to 305.555

Tax relief for "hardship" situations, 307.475

Timber and timberland, appraisal of, 321.485, 321.622

Uniform rules for assessment and taxation, Const. Art. IX §1; 305.090, 306.120

Urban renewal, self-liquidation of costs, 457.410 to 457.450

Verification of documents filed under tax laws, falsification prohibited, 305.810, 305.815

When tax document deemed filed with tax official, 305.820

Willamette River Greenway, taxation of lands subject to scenic easements, 390.364

COUNTY ASSESSOR

Approving declaration for unit ownership of property, 91.535

Assessor's liability for failing to furnish forms to taxpayers, 305.840

Assessor, term, election, qualifications, bond, compensation, Ch. 204

308.020

Procedure after final order entered in appeal and additional taxes collected, 311.160

308.105

Aircraft, registration or license fee in lieu of property tax, 493.010, 493.090, 493.110, 493.140

Banks and financial institutions, excise tax in lieu of personal property tax, 317.065

Day and hour of assessment of personal property, 308.250

Motor vehicles, license fee in lieu of property tax, 481.270

308.115

Assessment of timber if severance report not filed, 321.955

Improvements on government land, assessment of, 307.070

Mining claims exempt from taxation prior to obtaining patent, 307.080

Timber and mining rights conveyed or reserved separately from land, status of, 307.010

308.120

Partner's liability, nature of, 68.270

308.125

Payment of tax on part of real estate assessed as one parcel, 311.280

308.205

Special rules for assessment of:
- Classified small timber tracts, site-class value, 321.720
- Conservation or scenic easements, 271.740
- Farm land, zoned and unzoned, 308.345 to 308.395
- Forest lands, 321.805
- Open space lands, 308.740
- Retirement homes, 307.370
- Scenic waterways, property subject to scenic easements, 390.915
- Timber and timberland in western Oregon, 321.617 to 321.621

Timber in eastern Oregon exempt, assessment of timberland, by county assessors, 321.420

308.207

1967 Act changing assessment ratio not to affect taxes levied or bonds issued prior to operative date, 1967 c.293 §36

308.210

Destruction or damage to current assessment roll, preparing assessment roll upon, 311.135

Reassessment of property where property not properly listed or assessed or tax not properly levied, 311.120

Tax-deferred property, entries, 311.674

Unit ownership, assessment of property subject to, 91.640

308.215

Certificate of total taxes and other charges to be attached to roll, 311.105

Correcting roll to conform to judicial decision, 305.440

Errors or omissions in rolls, correction by:
- Board of equalization, 309.080
- Court, 312.060
- Department of Revenue, 309.400

Errors or omissions in rolls, correction, generally, 311.205

Irregularities in roll, 312.060

Omitted property, assessment, 309.080, 309.400, 311.207 to 311.215

Reforestation lands, assessment of, 321.295, 321.300

308.221

Certificate showing aggregate valuation of taxable property in each taxing district, furnishing of, 310.100

308.232

Ratio between assessed and true cash value, determination, Ch. 309

Special rules for assessment of:
- Classified small timber tracts, site-class value, 321.720
- Conservation or scenic easements, 271.740
- Farm land, zoned and unzoned, 308.345 to 308.395
- Forest lands, 321.805 to 321.825
- Open space lands, 308.740
- Retirement homes, 307.370
- Timber and timberland in western Oregon, 321.617 to 321.621

Timber in eastern Oregon exempt, assessment of timberland by county assessors, 321.420

308.235

Assessment of government land after final proof is made, 307.070

Redeemed property subject to assessment, 312.120

Timber and timberland, appraisal of, 321.485, 321.622

Timberland in western Oregon to be assessed as such as long as so used, 321.617 to 321.621

Valuation of property subject to unit ownership, 91.640

308.242

Boat inventory, assessment, 488.732

Correcting errors or omissions in roll after roll returned by board of equalization, 311.205

308.250

Exemption of agricultural products in possession of farmer, 307.325

308.256

"Inland water" defined, 308.515

308.260

Making entries in assessment roll where taxes collected by assessor, 311.370

Procedure when assessor and tax collector same, 311.020

Receipts for taxes collected by assessor, 311.370

308.270

Canceling assessment upon cancellation of certificate or contract by Division of State Lands, 311.720

308.280

Effect of mailing after first Monday in May, 309.103

308.285

Property not reported as of January 1 presumed to be omitted property subject to additional assessment of taxes, 311.207

308.290

Auditing of taxable inventory accounts by department appraisers, 306.129

308.316

Applicability to western Oregon ad valorem timber tax, 321.640

308.335

Public officer failing to perform duty as to taxes, penalty, 305.990

Public officer to comply with department's orders, enforcing order, 306.220

308.370

Assessment value for computation of gain for income tax purposes, 316.081

Farm use zoning, 215.223

308.375

Exemption, later filing date allowed when assessed valuation increased, 308.340

308.405

Nonresident aircraft, 493.010, 493.090

308.415

Procedure when assessor and tax collector same, 311.020

Receipts for taxes collected by assessor, 311.370

308.470

Procedure when assessor and tax collector same, 311.020

Receipts for taxes collected by assessor, 311.370

308.515

Aircraft assessed under this section as exempt from aircraft registration fee, 493.080

Corporations assessed under this section taxable under Corporation Excise Tax Act, 317.070

People's utility districts, taxation of district property, 261.050

Rural telephone exchanges, optional tax on gross earnings, 308.705 to 308.730

308.550

"Inland water" defined, 308.515

308.590

Review to proceed concurrently with equalization, 309.390

308.620

Action upon receipt of tax court decree, 305.440

308.655

Making and filing rules and regulations, Ch. 183

308.865

Certificate of title, issuance before payment of taxes prohibited, 481.423

Trip permit, issuance to situs outside county before payment of taxes prohibited, 481.177

308.990

Failing to post correct ratio, 309.990

False testimony, 305.990

Public officer failing to perform duties as to taxes, 305.990

GENERAL PROVISIONS

308.005 "Assessor" includes deputy. As used in ORS 308.055, 308.130, 308.210, 308.215, 308.231 to 308.235, 308.240 to 308.250, 308.270, 308.290, 308.295, 308.325 or 308.405, "assessor" includes his deputy.

308.010 Qualifications for certified appraisers. (1) A certified appraiser shall be one who has successfully qualified and is employed pursuant to county civil service or state merit system requirements, or currently certified by the Personnel Division as having successfully passed an examination for Property Appraiser I or analogous merit system classification prepared by the Personnel Division and conducted and graded by the division or the appropriate county civil service body. Said examination shall be approved by a standing five-man committee of the Oregon State Association of County Assessors selected by said association for that purpose. In no event shall the qualifications or salaries paid for Property Appraiser I be less than those applicable to state appraisal personnel of similar classification. The Personnel Division may revoke a certificate of an appraiser for fraud or deceit in his appraising or in the securing of his certificate or for incompetence.

(2) Any person who is a certified appraiser shall upon application be given a written certificate thereof by the particular civil service body that designated the necessary requirements or conducted the particular examination for the applicant.

(3) The Personnel Division shall set education and experience requirements and formulate appropriate tests for the positions of Property Appraiser II and Property Appraiser III which positions shall have the basic requirement of being a Property Appraiser I.
[1955 c.575 §3; 1961 c.604 §1; 1971 c.695 §7; 1973 c.236 §1]

308.015 Alternate qualifications for appraisers. (1) Any person who lacks the education and experience requirements for becoming a Property Appraiser I may become a Property Appraiser I if he:

(a) Passes a general knowledge examination prepared by the Personnel Division, and conducted and graded by the division or the appropriate county civil service body which examination shall test the applicant's competence and aptitudes to become an appraiser;

(b) Fulfills the requirements of a training course set by the department, which training course shall not exceed two years in duration; and

(c) Receives a passing grade on the written examination for Property Appraiser I.

(2) Any person engaged in the training course referred to in paragraph (b) of subsection (1) of this section shall be designated Appraiser Trainee. No person may be employed by any county in the position of Appraiser Trainee for more than two years.
[1973 c.236 §3]

308.020 Appeal of valuation or claim for exemption or cancellation; effect on computation of tax. Notwithstanding ORS 306.560, whenever any property value or claim for exemption or cancellation of a property assessment is appealed to the Department of Revenue or to the Oregon Tax Court and the dollar difference between the total value asserted by the taxpayer and the total value asserted by the opposing party exceeds one-fourth of one percent (.0025) of the total assessed value in the county, the assessor shall enter on the roll only that portion of the total value which is not in controversy for purposes of computing and extending the tax upon the tax roll under ORS 310.090 to 310.130.
[1973 c.345 §2]

COUNTY ASSESSOR

308.050 Assessor's annual report on property appraisal program. To aid the county court or board in ascertaining whether a county assessor is maintaining a county's appraisal program, the county assessor must present, with his annual budget request, a written report as to the current status of the over-all program of property appraisals in the county, specifying what property was reappraised in the past year and what is to be reappraised in the current year.
[1967 c.316 §2 (2)]

308.055 Special assessor appointed if assessor fails to act. If the assessor fails to commence or continuously and vigorously prosecute the making of the assessment in the manner provided by law, the county court or board of county commissioners may summarily appoint a special assessor. The special assessor shall qualify in the same manner as the assessor. He shall have

all the duties, rights, privileges and emoluments of the assessor in making the assessment for the current year. The acts of the special assessor shall have the same effect as if they had been done by the assessor.

308.060 [Amended by 1955 c.575 §4; repealed by 1967 c.316 §3]

308.061 Action by Department of Revenue when appraisals not conducted as required by law; duty of county governing body; reimbursement of department. (1) If the Department of Revenue determines that appraisals in any county are not being made as provided by law, to meet the requirements of true cash value and under a program which will insure compliance with ORS 308.234, it shall make a written report to the county court or board of county commissioners of the county, describing the provisions of law which are not being followed and recommending specific measures to be taken by the county court or board and the assessor to cure the deficiencies noted. Notification to the county court or board in writing of any deficiency must be made prior to February 1 of each year. If the county court or board does not act to correct the deficiencies by October 1 of that year, the Department of Revenue shall use the most practicable means to cure the deficiencies, including but not limited to the use of its own employes and equipment or the use of fee appraisers. The county court or board of county commissioners shall bear the full expense of the necessary actions taken by the Department of Revenue for the benefit of the county, aided by the provisions of subsection (2) of this section.

(2) In the event that the Department of Revenue must perform services within or for a county pursuant to subsection (1) of this section, the costs shall be advanced from its Assessment and Taxation County Account, described in ORS 306.125, and that account shall be reimbursed for the sum of such costs from the county's share of the state's cigarette tax and liquor revenues, unless other provision is made by action of the county court or board. Reimbursement of the Assessment and Taxation County Account shall be made from time to time upon the order of the Secretary of State to the State Treasurer, based upon the Department of Revenue's certified, itemized statement of such costs to the Secretary of State. Copies shall be sent to the county court or board and to the county assessor.

[1967 c.316 §2 (1), (3)]

308.065 Administering of oaths by assessors and deputies. The county assessor and his deputies may administer any oath authorized by law to be taken or made relating to the assessment and taxation of property, to the same extent as any other officers are authorized to administer oaths.

WHERE AND TO WHOM PROPERTY ASSESSED

308.105 Personal property. (1) Except as otherwise specifically provided, all personal property shall be assessed for taxation each year at its situs as of the day and hour of assessment prescribed by law.

(2) Personal property may be assessed in the name of the owner or of any person having possession or control thereof. Where two or more persons jointly are in possession or have control of any personal property, in trust or otherwise, it may be assessed to any one or all of such persons.

[Amended by 1955 c.720 §1; 1961 c.683 §1]

308.110 [Repealed by 1957 c.342 §1 (308.256 enacted in lieu of 308.110 and 308.255)]

308.115 Standing timber, improvements, minerals, coal, oil, gas or other severable interests owned separately from realty. (1) Whenever any standing timber, or any mineral, coal, oil, gas or other severable interest in or part of real property is owned separately and apart from the rights and interests owned in the surface ground of the real property, such standing timber, minerals, coal, oil, gas or other interests or parts shall be assessed and taxed as real or personal property in accordance with existing law in the name of the owner thereof, separately from the surface rights and interests in the real property and may be sold for taxes in the same manner and with the same effect as other interests in real property are sold for taxes.

(2) Similarly, whenever any building, structure, improvement, machinery, equipment or fixture is owned separately and apart from the land or real property whereon it stands or to which it is affixed, such building, structure, improvement, machinery, equipment or fixture shall be assessed and taxed in the name of the owner thereof.

308.120 Partnership property; liability of either partner for whole tax. Partners in mercantile or other business may be jointly

taxed in their partnership name, or severally taxed for their individual shares for all personal property employed in such business. If they are jointly taxed, either or any of such partners shall be liable for the whole tax.

308.125 Undivided interest; assessment; ownership of less than one forty-eighth interest. (1) An undivided interest in lands or lots, or other real property, or in personal property, may be assessed and taxed as such. Any person desiring to pay the tax on an undivided interest in any real property may do so by paying the tax collector a sum equal to such proportion of the entire taxes charged on the entire tract as the interest paid on bears to the whole.

(2) If an undivided interest in property is less than one forty-eighth of the entire interest in the property the interest need not be assessed or taxed to the owner of such undivided interest, and the assessor and tax collector may treat all such undivided interests as one interest which shall be listed as belonging to an unknown owner. Any number of owners of undivided interests which are listed as belonging to an unknown owner because of this subsection, may request the assessor and tax collector that notices concerning the property be sent to a specific person at a specific address. The assessor and tax collector shall honor such request, but if more than one request is made, only the one signed by the greater number of undivided interest holders shall be honored.

(3) Any person paying the taxes on property listed as belonging to an unknown owner because of subsection (2) of this section, shall have a right of contribution from the owners of the undivided interests on account of the taxes paid on the interests of the owners of the undivided interests. No refund of taxes may be granted under ORS 311.806 on the grounds of the payment of taxes on property of another.

[Amended by 1973 c.803 §3]

308.130 Undivided estate of decedent; liability for whole tax; right of contribution. The undivided estate of any deceased person may be assessed to the heirs or devisees of such person, without designating them by name, until they have given notice to the assessor of the division of the estate, and the names of the several heirs or devisees. Each heir and devisee shall be liable for the whole of the tax, and shall have a right to recover from the other heirs and devisees their respective portions of the tax when paid by him.

308.135 Trustee or personal representative separately assessed; valuation of property held as representative. When any person is assessed as trustee, guardian, executor or administrator:

(1) A designation of his representative character shall be added to his name.

(2) The assessment shall be entered in a separate line from his individual assessment.

(3) He shall be assessed for the real and personal property held by him in such representative character at the full value thereof.

ASSESSMENT ROLL; METHOD OF ASSESSMENT

308.205 "True cash value" defined. True cash value of all property, real and personal, means market value as of the assessment date. True cash value in all cases shall be determined by methods and procedures in accordance with rules and regulations promulgated by the Department of Revenue. With respect to property which has no immediate market value, its true cash value shall be the amount of money that would justly compensate the owner for loss of the property.

[Amended by 1953 c.701 §2; 1955 c.691 §1; last sentence of subsection (1) of 1959 Replacement Part and last sentence of subsection (2) of 1959 Replacement Part derived from 1955 c.691 §2]

308.207 Computation of true cash value for taxing or bonding limitations. (1) Whenever the taxing or bonding power of any governmental unit is limited to a millage or percentage of the true cash value of the taxable property within the unit, such true cash value shall be determined by dividing the assessed value of the property within the unit by the assessment ratio or ratios for the county or counties in which the unit is located. The assessed value shall be the value used in computing the taxes for the unit in the certification made pursuant to ORS 311.105 for the most recent fiscal year, except as provided in ORS 287.010. The assessment ratio or ratios shall be taken from the statement filed by the Department of Revenue pursuant to ORS 309.370 for the most recent fiscal year. If the unit extends over more than one county, the assessed value of the portion within each county shall be divided by the assessment ratio pertaining to that county.

(2) Changes in the boundary lines of a governmental unit shall be taken into account in computing its assessed value for purposes of subsection (1) of this section even though such boundary changes may not be included on the latest assessment roll.

(3) As used in this section, "governmental unit" includes the state, counties, cities, municipal corporations, and all special districts having the power to levy taxes or issue bonds.

[1963 c.9 §1; 1967 c.293 §22]

308.210 Assessing property; record as assessment roll; changes in ownership or description of real property. (1) The assessor shall proceed each year to assess the value of all taxable property within the county, except property that by law is to be otherwise assessed. The assessor shall maintain a full and complete record of the assessment of the taxable property for each year on January 1 of such year, at 1:00 a.m. in the manner set forth in ORS 308.215. Such record shall constitute the assessment roll of the county for the year.

(2) The ownership and description of all real property shall be shown on the assessment roll as of January 1 of such year or as it may subsequently be changed by divisions, transfers or other recorded changes. This subsection is intended to permit the assessor to reflect on the assessment roll the divisions of property or the combining of properties after January 1 so as to reflect the changes in the ownership of that property and to keep current the descriptions of property. The assessor shall also have authority to change the ownership of record after January 1 of a given year so that the assessment roll will reflect as nearly as possible the current ownership of that property.

[Amended by 1957 c.324 §1; 1969 c.454 §1]

308.215 Contents of assessment roll. The assessor shall prepare the assessment roll in the following form:

(1) Real property shall be listed in sequence by account number or by code area and account numbers. For each parcel of real property, the assessor shall set down in the assessment roll according to the best information he can obtain:

(a) The name of the owner or owners and, if the assessor or tax collector is instructed in writing by the owner or owners to send statements and notices relating to taxation to an agent or representative, the name of such agent or representative.

(b) A description as required by ORS 308.240 with its code area and account numbers.

(c) The property class designation, in accordance with the classes of property established by regulation by the Department of Revenue.

(d) The number of acres and parts of an acre, as nearly as can be ascertained, unless it is divided into blocks and lots.

(e) The assessed value of the land, excluding all buildings, structures, improvements and timber thereon.

(f) The assessed value of all timber thereon.

(g) The assessed value of all buildings, structures and improvements thereon.

(h) The assessed value of each unit together with its percentage of undivided interest in the common elements of property subject to ORS 91.505 to 91.675 stating as one value the assessed value of the land, buildings, structures and improvements of each unit.

(i) For each parcel of real property granted an exemption under ORS 307.250 to 307.300, the assessed value so exempt.

(j) The total assessed valuation of each parcel of real property assessed.

(2) For personal property, he shall set down separately in the assessment roll, according to the best information he can obtain:

(a) The names, including assumed business names, if any, of all persons, whether individuals, partnerships or corporations, or other owner, owning or having possession or control of taxable personal property on January 1, at 1:00 a.m. If it is a partnership, the names of two general partners and the total number thereof.

(b) A description of the personal property assessed, as inventory, equipment, livestock or miscellaneous personal property. The Department of Revenue, by regulation, may establish subdivisions of these descriptions where it appears useful or necessary for good tax administration.

(c) The number of the code area assigned by the assessor covering the situs of the property on January 1.

(d) The total assessed value for the property.

(3) The listing of mobile homes on the assessment roll, whether as real or personal property, shall be done in a distinctive manner so that mobile homes may be readily distinguished from other property.

(4) In lieu of listing mobile homes on the assessment roll as real or personal property, the assessor may list mobile homes in a separate section of the assesment roll. In any county where such separate listing of mobile homes is made the mobile homes assessed as real property under ORS 308.875 shall bear a distinctive designation so that it can be identified with the real property upon which it is located. In like manner the real property upon which the mobile home is situated shall bear a distinctive designation so that it can be identified with the mobile home. Where a homestead exemption is granted to a mobile home assessed as real property under ORS 308.875, which mobile home is listed on a portion of the assessment roll separate from the real property, the exempt amount shall apply first to the value of the mobile home, and any remainder shall apply to the parcel of land upon which it is situated.

(5) All assessed values shall be as of January 1, at 1:00 a.m.

[Amended by 1957 c.324 §2; 1963 c.270 §1; 1963 c.541 §43; 1965 c.344 §1; 1967 c.568 §1; 1971 c.529 §13; 1971 c.568 §1; 1971 c.747 §16]

308.217 Form of assessment and tax rolls; obtaining descriptions of property. (1) For purposes of assessment and taxation, the assessment roll and the tax roll of each county shall be deemed one continuous record. They shall be made up in regular and orderly form, with appropriate headings for assessment of properties, extensions of tax levies, for payments, foreclosures, redemptions, issuance of deeds and other entries as contemplated by law. The rolls shall be in an acceptable form of record keeping, approved by the Department of Revenue, which may be, but is not limited to, bound volumes, numbered loose-leaf sheets, systematic punch cards or magnetic tape. Both rolls may be prepared as continuing rolls, covering two or more years, but all proceedings in the assessment and taxation of property for each year shall be separately exhibited therein.

(2) The records constituting the assessment roll may be combined with or separated from the records constituting the tax roll. The records constituting each roll may be divided, for convenience, between the assessor's office and the tax collector's office, with or without duplication in whole or in part in either office.

(3) The owner of any real property shall, upon request of the assessor, furnish to him a description of the property from which its area can be computed accurately and the location and boundary lines made certain.

[1965 c.344 §3 (308.217, 308.219 and 308.221 enacted in lieu of 308.220)]

308.219 Printouts required when assessment and tax rolls do not constitute written record. If the assessment and tax rolls do not constitute a written record which can be read by, and is available to the public, for each tax year, the system of records shall include the following:

(1) Any information contained on the assessment roll as of May 1 shall be made available in printed form to the county board of equalization upon its request.

(2) On or before October 15 and preparatory to the certification required under ORS 311.105 the assessor shall print out the entire assessment and tax roll, including the roll as prepared on May 1, with all corrections, changes and additions to the roll which have occurred to the date the roll is delivered to the tax collector pursuant to ORS 311.115.

(3) The assessment and tax roll shall be printed out in full, as of the June 30 which is the end of the fiscal year for which the roll was prepared. As of each June 30, thereafter, the tax collector shall print out those accounts not collected in full or canceled as of the preceding June 30. The printout shall contain a record of all payments, corrections, additions and changes which have occurred since the date of the last printing of the roll.

(4) The printouts required by subsection (3) of this section shall constitute the roll or part thereof as of the date of the particular printout. Such printouts and the source documents which are the basis for the roll shall be retained as otherwise provided by law. The material which is not available to and cannot be read by the general public and which otherwise constitutes the roll up to the date of the printout may be destroyed one year after the printout is made.

(5) Additional printouts shall be made by the assessor or tax collector as he deems necessary for proper administration of the tax laws.

[1965 c.344 §4 (308.217, 308.219 and 308.221 enacted in lieu of 308.220)]

308.220 [Amended by 1957 c.324 §3; repealed by 1965 c.344 §2 (308.217, 308.219 and 308.221 enacted in lieu of 308.220)]

308.221 Assessor to establish code areas; consolidated rate percent of levy; lists. Each year the county assessor shall establish a

system of code areas, identified by code numbers, which shall represent all of the various combinations of taxing agencies as of June 30 of that year in which a piece of property was located in the county on the previous January 1. The assessor shall compute a consolidated rate percent of levy for each such code area and shall indicate on the assessment roll the code area number for each item of property assessed. In addition, he shall compile in duplicate a list of all code areas and their numbers and identify for each area the names of each taxing agency in the area, the rate percent of levy of each such agency and the consolidated rate for the area. The list shall constitute a part of the certificate prepared under ORS 311.105, to be delivered to the county clerk and to the tax collector.

[1965 c.344 §5 (308.217, 308.219 and 308.221 enacted in lieu of 308.220)]

308.225 Boundary change or proposed boundary change certified after March 31 disregarded. (1) In preparing the assessment roll in any year, county assessors shall disregard changes in the boundary lines of taxing districts as described in subsection (3) of this section or proposed changes described in subsection (4) of this section when the changes or proposed changes are certified to him in accordance with subsection (2) of this section subsequent to March 31 of such year.

(2) Whenever a boundary change is made, the person, governing body, officer, administrative agency or court making the determination that the boundary change is final shall certify to the county assessor the boundary change by filing with him the legal description of the boundary change and an accurate map showing the change within 30 days, but not later than March 31, following the date the change becomes final. Proposed boundary changes shall be certified to the county assessor in the same manner as boundary changes. If the taxing district is located in more than one county, the boundary change or proposed change shall be certified to the assessor in each county within the time provided in this subsection.

(3) For purposes of this section, boundary change means the change that occurs in the boundaries of a district by reason of:

(a) The formation of a new district;

(b) The consolidation or merger of two or more districts or parts thereof;

(c) The annexation of territory by a district;

(d) The withdrawal of territory from a district; or

(e) The dissolution of a district.

(4) For the purposes of this section, a proposed change means a boundary change which has not become final or effective by March 31, but which is certain to become final or effective prior to July 1 of the same year.

[Amended by 1965 c.411 §1; 1960 c.151 §1; 1973 c.501 §1]

308.230 [Repealed by 1969 c.454 §2]

308.231 Only certified appraisers to appraise real property. Appraisals of real property made after January 1, 1957, pursuant to ORS 308.230, shall be performed by a certified appraiser.

[1955 c.575 §2]

308.232 Value at which property is to be assessed. All real or personal property within each county shall be assessed at 100 percent of its true cash value.

[1953 c.701 §2; 1959 c.519 §1; 1961 c.243 §1; 1967 c.293 §6]

308.234 Record of last appraisal; real property appraised at least once every six years. The county assessors shall preserve in their respective offices records to show when each parcel of real property was last appraised. Each parcel of real property shall be appraised at least once every six years to insure that equality of taxation according to law shall be secured.

[1955 c.575 §1; 1967 c.105 §1; 1967 c.293 §8]

308.235 Valuation of land. Taxable real property shall be assessed by a method which takes into consideration the improvements on the land and in the surrounding country and also the use, earning power and usefulness of such improvements, and any rights or privileges attached thereto or connected therewith, the quality of the soil, and the natural resources in, on or connected with the land, its conveniences to transportation lines, public roads and other local advantage of a similar or different kind. Where land is situated within an irrigation, drainage, reclamation or other improvement district, the value of the land shall not be deemed to be increased until the construction and improvement of the district have been completed to the point that water may be delivered to or removed from the land, as the case may be.

[Amended by 1953 c.701 §2; 1957 c.324 §4; subsection (2) enacted as 1967 c.601 §12; 1969 c.601 §14]

308.236 Land and timber values to reflect presence of roads; roads themselves not assessed; exception for certain timber roads. (1) The availability, usefulness and cost of using roads, including all roads of the owner of land or timber, and all roads which such owner has the right to use, shall be taken into consideration in determining the true cash value of land, the unit value of timber on reforestation lands, and the immediate harvest value of other timber as defined in subsection (3) of ORS 321.430 and subsection (6) of ORS 321.605.

(2) Roads themselves, except principal exterior timber access roads, shall not be appraised, valued or assessed and they shall not be classed as improvements under ORS 308.215. The underlying land upon which roads are constructed shall be assessed if it is otherwise subject to assessment.

(3) (a) As used in this section, "road" includes fills, ballast, bridges, culverts, drains, surfacing and other appurtenances of a like kind commonly associated with roads, but excludes railroads.

(b) "Principal exterior timber access roads" means those portions of high standard main-line private roads that provide access from a conversion center or public way to the exterior boundary of the principal forest area served by the road. A high standard main-line private road is a permanent road of two lanes or more which is paved, macadamized, or with fine-gravel surface which is permanently and continuously maintained.

[1963 c.230 §2]

308.237 [1961 c.695 §1; repealed by 1963 c.577 §11]

308.238 [1961 c.695 §2; repealed by 1963 c.577 §11]

308.239 [1965 c.622 §1; 1967 c.633 §1; renumbered 308.345]

308.240 Description of land; assessment to "unknown owners"; mistake or omission in owner's name; error in description of property. (1) Real property may be described by giving the subdivision according to the United States survey when coincident with the boundaries thereof, or by lots, blocks and addition names, or by giving the boundaries thereof by metes and bounds, or by reference to the book and page of any public record of the county where the description may be found, or by designation of tax lot number referring to a record kept by the assessor of descriptions of real properties of the county, which record shall constitute a public record, or in such other manner as to cause the description to be capable of being made certain. Initial letters, abbreviations, figures, fractions and exponents, to designate the township, range, section or part of a section, or the number of any lot or block or part thereof, or any distance, course, bearing or direction, may be employed in any such description of real property.

(2) If the owner of any land is unknown, such land may be assessed to "unknown owner," or "unknown owners." If the property is correctly described, no assessment shall be invalidated by a mistake in the name of the owner of the real property assessed or by the omission of the name of the owner or the entry of a name other than that of the true owner. Where the name of the true owner, or the owner of record, of any parcel of real property is given, the assessment shall not be held invalid on account of any error or irregularity in the description if the description would be sufficient in a deed of conveyance from the owner, or is such that, in a suit to enforce a contract to convey, employing such description a court of equity would hold it to be good and sufficient.

(3) Any description of real property which conforms substantially to the requirements of this section shall be a sufficient description and designation in all proceedings of assessment for taxation, levy and collection of taxes, foreclosure and sale for delinquent taxes or assessments, and in any other proceeding related to or connected with the taxation of such property.

[Amended by 1957 c.324 §5]

308.242 Assessor's authority to change roll after May 1 limited; property not on assessment roll on May 1. The assessor shall make no changes in the roll after May 1 of each year except such changes as are otherwise provided by law. Any property not upon the assessment roll by May 1, and known to the assessor, shall be brought to the attention of the board of equalization by the assessor and added to the roll as omitted property.

[1957 c.324 §7]

308.245 Maps; taxpayers' index. (1) The assessor of each county shall maintain a set of maps upon which are outlined the boundaries of each land parcel subject to separate assessment within the county, with the

parcel's tax lot or account number shown on the parcel. In addition, the assessor may show on the maps the code area boundaries and the assigned code area numbers.

(2) The assessor shall also make a diagram or drawing of all property within his county submitted to the provisions of ORS 91.505 to 91.675, and shall note thereon the assigned account or tax lot number.

(3) The assessor shall maintain an index of the names of every taxpayer against whom any tax is charged in the county, in alphabetical order with reference to the first three letters of the surname of taxpayers who have surnames, and of the first names of any others. The index shall be indexed to the assessment rolls and the place therein where the assessment of such taxpayer is found.

(4) The maps and the index provided for in this section shall be public records.

[Amended by 1963 c.541 §44; 1965 c.344 §7]

308.250 Assessment of personal property; cancellation of assessment in certain cases. (1) All personal property not exempt from taxation shall be assessed at its true cash value as of January 1, at 1:00 a.m.

(2) Except as provided in ORS 307.325, if the assessment covers any of the items listed in subsection (3) of this section, or any processed product thereof, in the hands of a farmer, producer or processor while being transported to or held in storage in a public or private warehouse, the assessor shall cancel the assessment in whole or proportionate part on receipt of sufficient documentary proof that the personal property so assessed actually was transported or shipped to another point before May 1 of the year of assessment. A similar cancellation of assessment shall apply to livestock on feed and shipped for slaughter to a point either within or without this state before May 1 of the year of assessment, or to livestock on feed that are ready for slaughter before May 1 of the year of assessment but cannot be shipped because of a restraining order issued by a governmental agency.

(3) The items referred to in subsection (2) of this section are as follows:

(a) Grain.
(b) Seed.
(c) Hay.
(d) Fruit.
(e) Vegetables.
(f) Nuts.
(g) Hops.
(h) Wool.
(i) Fish.
(j) Poultry held primarily for sale for human consumption.
(k) Butter, cheese and evaporated, condensed or concentrated milk.
(L) Mint.

(4) If any mobile home more than eight feet in width as defined in ORS 481.021 is assessed on January 1, and was being held in stock or trade by a manufacturer or dealer for sale or exchange, the assessor shall cancel the assessment of the mobile home on receipt of sufficient documentary proof that the mobile home was sold before May 1 of the year of assessment.

(5) No cancellation of assessment under subsection (2) or (4) of this section shall be made unless the required proof is furnished to the assessor on or before May 15 of the year of assessment.

(6) This section shall not apply to any property listed for assessment pursuant to the provisions of ORS 308.292.

[Amended by 1953 c.349 §3; 1959 c.553 §1; 1965 c.429 §3; 1971 c.529 §34; 1971 c.610 §1; 1973 c.62 §1]

Note: Section 2, chapter 62, Oregon Laws 1973, provides:

Sec. 2. This amendment to ORS 308.250 by section 1 of this Act applies to tax years beginning on or after January 1, 1974.

308.255 [Amended by 1955 c.735 §7; repealed by 1957 c.342 §1 (ORS 308.256 enacted in lieu of ORS 308.110 and 308.255)]

308.256 Assessment, taxation and exemption of watercraft and materials of shipyards and ship repair facilities. The rules for assessment, taxation and exemption of watercraft are as follows:

(1) Watercraft of water transportation companies shall be assessed as provided in ORS 308.505 to 308.660.

(2) Floating reduction and processing plants shall be assessed as provided in ORS 308.260.

(3) The following watercraft shall be exempt from taxation:

(a) Watercraft not owned or operated by water transportation companies as defined in ORS 308.515 and which are customarily engaged in the transportation of persons or property for hire wholly outside the boundaries of this state.

(b) Watercraft owned or operated by water transportation companies as defined in ORS 308.515 and not assessed by the Department of Revenue, which are customarily engaged in the transportation of persons or

property for hire wholly or in part outside the boundaries of this state. The exemption under this paragraph does not apply to watercraft that engage in the transportation for hire of persons on offshore trips that originate and terminate at the same port, and that have a valid marine document issued by the Bureau of Customs or any other federal agency that succeeds to the duty of issuing marine documents, which craft shall be subject to registration by the State Marine Board.

(c) The true cash value of the property of a water transportation company as defined in ORS 308.515 which is not subject to assessment by the Department of Revenue under the provisions of subsection (3) of ORS 308.550.

(4) Watercraft over 16 feet in length in the process of original construction, or undergoing major remodeling, renovation, conversion, reconversion or repairs shall be exempt from taxation. For the purposes of this subsection, the term "major" shall include all remodeling, renovation, conversion, reconversion or repairs to a watercraft in which the expenditures for parts, materials, labor and accessorial services exceed 10 percent of the market value of such watercraft immediately prior to such remodeling, renovation, conversion, reconversion or repairs.

(5) All other watercraft not otherwise specifically exempt from taxation nor licensed in lieu thereof shall be assessed in the county in which they are customarily moored when not in service or if there is no customary place of moorage in the county in which their owner or owners reside or if neither situs applies then in the county in which any one of the owners maintains a place of business.

(6) Watercraft falling under subsection (5) of this section shall be assessed at true cash value, except as follows:

(a) Ships and vessels whose home ports are in the State of Oregon and which ply the high seas or between the high seas and inland water ports or termini shall be assessed at four percent of the true cash value thereof.

(b) All other ships and vessels whose home ports are in the State of Oregon shall be assessed at 40 percent of the true cash value thereof.

(7) The assessor shall cancel the assessment in whole or proportionate part on all parts and materials in the inventory of shipyards and ship repair facilities as of January 1 of the year of assessment, but only upon receipt prior to May 16 of the year of assessment of sufficient documentary proof that prior to May 1 of the year of assessment such parts or materials so assessed were physically attached to or incorporated in watercraft undergoing major remodeling, renovation, conversion, reconversion or repairs as defined in subsection (4) of this section, within the boundaries of this state. [1957 c.342 §2 (enacted in lieu of 308.110 and 308.255); 1965 c.431 §1; 1967 c.293 §32]

308.260 Floating reduction or processing plants; assessment; collection of tax; equalization of assessments. (1) Notwithstanding the provisions of ORS 308.256, any ship, vessel or other watercraft which, on or subsequent to the tax day of any year, is docked or moored in any waters subject to the jurisdiction of the State of Oregon, and which is employed or used as a plant for the reduction or processing but excluding canning, of deep-sea fish, shall be assessed and taxed in the manner provided in this section.

(2) Immediately on so docking or mooring any such ship, vessel or watercraft, the owner or person in charge thereof shall notify the county assessor, who shall assess it, together with all machinery and equipment thereon, at its true cash value. On the valuation so determined the owner or person in charge shall pay to the assessor the tax computed at the several rates of all taxes due and payable in the year then current on properties having the same situs for taxation.

(3) It shall be unlawful to operate such floating reduction or processing plant until the county assessor has been so notified and the tax paid. If the owner or person in charge fails to notify the assessor, or proceeds to operate the plant before full payment of the tax, the owner or person in charge shall forfeit to the county, for the use of the several taxing jurisdictions interested therein, a sum equal to twice the amount of the tax. Such forfeiture may be recovered by the assessor in an action brought in the name of the county in any court having jurisdiction to the amount thereof. In such action the penalty shall be preferred before all other debts or claims.

(4) No mistake in the name of the owner of any such floating reduction or processing plant shall affect the right to collect the tax or to recover the penalty.

(5) The county assessor hereby is authorized to levy and collect taxes under such conditions and he is authorized to allow any discount or rebate otherwise provided by law for payment of taxes before the regular due date or dates thereof.

(6) Assessments of such floating reduction or processing plants shall be equalized by the county board of equalization in the same manner as assessments of other properties. After such equalization and after the extension on the assessment roll of all tax levies of the current year, if an amount in excess of the taxes so charged on any such floating reduction or processing plant has been collected, such excess shall be refunded; or, if an amount less than the taxes so charged has been collected, the deficiency shall be subject to collection by the tax collector in the same manner as other taxes.

308.270 Public lands sold or contracted to be sold to be placed on assessment roll; obtaining list of such lands and of final certificates issued. The assessor of each county shall, immediately after January 1 of each year, obtain from the Division of State Lands, from each other state agency holding title to real property and from the appropriate agency of the United States, lists of public lands sold, or contracted to be sold, and of final certificates issued for lands in his county during the year ending at 1:00 a.m. of such January 1. The assessor shall place such lands upon the assessment roll. The division and each other state agency holding title to real property shall certify to the assessor a list or lists of all public lands in the county sold by it, or contracted to be sold, during such year.
[Amended by 1967 c.421 §198]

308.275 Use of reproduction cost or prices and costs in determining assessed valuation. (1) The Department of Revenue shall prescribe a base in terms of the construction costs of a specified year for the computation of reproduction costs.

(2) Whenever any county assessor uses reproduction costs as one of the means of determining the assessed valuation of real or personal property, the reproduction costs shall be computed on the basis of the construction costs of the year so specified by the Department of Revenue.

(3) If any county assessor uses the prices and costs prevailing in any year as a basis for determining assessed valuations with respect to any class of property, the prices and costs for the same year shall be applied uniformly in the assessment of all property of the same class in the county.

308.280 Notice required in certain cases. (1) Whenever, in any year, the county assessor:

(a) Increases the assessed valuation of any separate assessment of real property more than $400 or five percent, whichever is greater, over the assessed valuation of the preceding year, unless such increase represents an increase in certain proportion applicable to all real property upon the assessment roll,

(b) Increases the total assessed value of all the personal property reported on the return by more than $1,000 or five percent, whichever is greater, over the total amount reported on that return pursuant to ORS 308.290,

(c) Assesses personal property without the benefit of a personal property tax return having been received from the taxpayer as required by ORS 308.290, or

(d) Increases the unit valuation of personal property valued uniformly throughout the county on a unit basis and not on an individual basis,

the assessor shall give notice of the increase in valuation as provided in this section.

(2) The notice with respect to personal property increases of unit values described in paragraph (d) of subsection (1) of this section shall include the items or classes of personal property affected, the valuation per unit for the preceding year and the valuation per unit for the current year. Such notice shall be included in the publication or posting of notice of the meeting of the board of equalization as provided in ORS 309.050.

(3) The notice with respect to personal property increases over the true cash value reported as described in paragraphs (b) and (c) of subsection (1) of this section shall include the valuation listed by the taxpayer on the return, if any, and the valuation arrived at by the assessor. Notice shall be made by mail in the manner provided in subsection (5) of this section.

(4) The notice with respect to real property increases shall include the valuations for the preceding and current years showing separately the valuation as prescribed by paragraphs (d), (e) and (f) of subsection (1) of

ORS 308.215. Notice shall be made by mail in the manner provided in subsection (5) of this section.

(5) Notices required by subsections (3) and (4) of this section shall be mailed not later than the first Monday in May to the person to whom the property is assessed at the address appearing in the tax records. The county assessor shall retain a copy of each notice sent under this section for a period of one year. Failure of the county assessor to retain such a copy is prima facie evidence that notice was not given as required by this section.

(6) A taxpayer complaining of such increased assessment may petition the county board of equalization as provided in ORS 309.100. The failure to give any notice as provided for in this section shall not invalidate the assessment, and in such case the taxpayer, without having first petitioned the county board of equalization, may appeal directly to the Department of Revenue in the manner provided in ORS 306.520, or to the small claims division of the Oregon Tax Court as provided in ORS 305.515 to 305.555. The appeal must be filed not later than December 15 of the year of assessment. Orders of the Department of Revenue are subject to appeal as provided in ORS 306.545 to 306.560.

[Amended by 1953 c.179 §2; 1967 c.78 §3; 1967 c.293 §9; 1969 c.561 §3; 1971 c.472 §1]

308.282 Statement of assessed value to be provided upon request. After May 1 the assessor shall provide a signed statement of the assessed value of any assessment of property, upon the request of the owner of the property or the person in whose name the property is assessed.

[1957 c.324 §7]

308.285 Requiring taxpayer to furnish list of taxable property. Every county assessor may require any taxpayer to furnish a list of all the taxable real and personal property owned by, or in the possession of the taxpayer and situated in his county. The list shall be signed by the taxpayer, or the managing agent or officer, and shall be verified by oath. Only information that will aid the assessor in arriving at a fair assessment valuation shall be required in the list.

[Amended by 1971 c.574 §1]

308.290 Returns of taxable property. (1) (a) Every person and the managing agent or officer of any firm, corporation or association owning, or having in possession or under control taxable personal property shall make a return thereof to the assessor of the county in which such property has its situs for taxation; however, as between a mortgagor and mortgagee, a lessor and lessee, a pledgor or pledgee, a consignor or consignee, conditional vendor or conditional vendee, or where one holds the property of another for sale, the actual owner and the person in possession may agree between them as to who shall make the return and pay the tax thereon, and such election shall be followed by the person in possession of the roll who has notice thereof. Upon the failure of either party to file a personal property tax return by March 3 of any year, both parties shall be jointly and severally subject to the provisions of ORS 308.295 and 308.300.

(b) Every person and the managing agent or officer of any firm, corporation or association owning or in possession of taxable real property shall make a return thereof when so requested by the assessor of the county in which such property is situated.

(2) Each return of personal property shall contain a full listing of such property and a statement of its true cash value. Each return shall contain the name, assumed business name, if any, and address of the owner of the personal property and if it is a partnership, the name and address of each general partner or if it is a corporation, the name and address of its registered agent. Each return of real property shall contain a full listing of the several items or parts of such property specified by the assessor and a statement exhibiting their true cash value; or at the option of the assessor the return shall contain a listing of the additions and retirements made during the year indicating the book cost, book value of the additions and retirements or the appraised value of retirements as specified in the return by the assessor. There shall be annexed to each return the affidavit or affirmation of the person making the return that the statements contained therein are true. All returns shall be in such form as the assessor, with the approval of the Department of Revenue, may prescribe. The assessor shall cause blank forms for the returns to be prepared and distributed, but failure to receive or secure the form shall not relieve the person, managing agent or officer from the obligation of making any return required by this section.

(3) All returns shall be filed before March 3 of each year, but the assessor, upon

written request filed with him prior to that date and for good cause shown therein, shall allow a reasonable extension of time for filing a return.

(4) No return shall be controlling on the assessor or on the Department of Revenue in any respect in the assessment of any property. On any failure to file the required return, the property shall be listed and evaluated from the best information obtainable from other sources.

(5) All returns filed under the provisions of this section and ORS 308.525, 308.720 and 308.810 shall be confidential records of the office in which such returns are filed; except that all such returns shall be available to the Department of Revenue or its representative, to the representatives of the Secretary of State or to an accountant engaged by a county under ORS 297.610 to 297.740 for the purpose of auditing the county's personal property tax assessment roll (including adjustments to returns made by the Department of Revenue), to the county tax collector or his representative for the purpose of collecting delinquent personal property taxes, and to any reviewing authority as to those returns relating to appeals by taxpayers. The Department of Revenue may exchange property tax information with the authorized agents of the Federal Government and the several states on a reciprocal basis.

[Amended by 1953 c.218 §2; 1961 c.683 §2; 1963 c.436 §1; 1965 c.16 §1; 1967 c.50 §1; 1971 c.568 §2; 1971 c.574 §2]

308.292 Return on basis of average inventory. (1) If the stock of goods, wares, merchandise or material, whether in a raw or finished state or in process of manufacture, owned or held by any taxpayer on January 1 of any year does not, in the opinion of the taxpayer, fairly represent the average stock carried by him, the taxpayer may elect to list such stock for assessment upon the basis of the average true cash value of the stock owned or held by the taxpayer during the preceding calendar year or during such portion thereof as the taxpayer was engaged in business.

(2) Election to use the average method shall be made by notification to the assessor at the time of filing the return under ORS 308.290; and such election, once made, shall be binding upon the taxpayer for the tax year in question.

(3) Any taxpayer electing to use the average method shall keep books of account which clearly show the stock on hand and the true cash value thereof as of the last day of each accounting period, all in accordance with rules and regulations of the Department of Revenue. Not less than 12 uniform accounting periods must be used for each calendar year, which must represent the regular and ordinary accounting practice of the taxpayer. Where the taxpayer was engaged in business for only a portion of the preceding calendar year the accounting periods must be such that there would be 12 or more if used for a full year. The books of account shall be open to inspection and audit by the assessor at any time.

[1955 c.233 §1; 1957 c.542 §1]

308.295 Penalty for failure to file return on time; notice of intention to impose penalty. (1) Each person, firm, corporation or association required by ORS 308.290 to file a return, who or which has not filed a return within the time fixed therein or as extended, is delinquent.

(2) A delinquent taxpayer is subject to a penalty of $1 for each $1,000 (or fraction thereof) of true cash value of the property as equalized by the county board of equalization at its statutory session, but such penalty shall not be less than $10 or more than $250.

(3) If a delinquency provided in this section is to be imposed, the assessor shall notify the taxpayer by mail at the address shown on the personal property tax return of his intention to impose such penalty and the amount of the penalty.

(4) The county board of equalization may, upon application of the taxpayer made during its regular sessions, excuse the liability for such penalty upon a proper showing that by reason of good and sufficient cause, the requirement to file pursuant to ORS 308.290 could not be complied with. There shall be no appeal from the determination of the board in such case.

(5) Upon completion of the sessions of the county board of equalization, the assessor shall note on the appropriate assessment roll, after the name of each delinquent taxpayer, the penalty for delinquency as provided in this section, which was not excused by the county board of equalization. Upon extension of the tax levies the amount of the penalty shall be noted separately on the tax roll and included in the total tax due and to be collected by the tax collector.

The penalty is a lien on the personal property affected.
[Amended by 1963 c.436 §2; 1967 c.405 §1; 1969 c.280 §1; 1971 c.472 §2]

308.297 Returns to note penalty for delinquency. Any personal property tax return form given to a taxpayer by an assessor or the Department of Revenue for use in connection with the tax year 1968-1969 shall contain within it a printed notice, or be accompanied by a printed notice, of the change in penalty, to be imposed after January 1, 1969, for delinquency in filing a personal property tax return. Forms printed for use for the tax year 1969-1970 and thereafter shall contain a statement of the penalty.
[1967 c.405 §2]

308.300 Penalty for neglecting to file return with intent to evade taxation. Any person, managing agent or officer who, with intent to evade taxation, refuses or neglects to make any return required by ORS 308.290 and to file it with the assessor within the time specified, or as extended, shall be subject to a penalty of $10 for each day of the continuance of such refusal or neglect. Such penalty may be recovered in a proper action brought in the name of the county in any court of competent jurisdiction.

308.302 Disposition of penalties collected pursuant to ORS 308.295 or 308.300. All penalties collected pursuant to ORS 308.295 or 308.300 shall be credited to the general fund of the county.
[1953 c.49 §2]

308.305 [Repealed by 1955 c.610 §1]

308.309 [1955 c.488 §1; 1957 c.541 §1; 1959 c.81 §1; renumbered 321.955]

308.310 Requesting list of persons issued electrical labels. The Commissioner of Labor shall furnish any county assessor upon request a complete list of those persons who have been issued electrical labels in such county within one year of the date of the request, together with the location of the electrical installations requested thereby. The Commissioner of Labor shall have 30 days to prepare the list after he has received the request.

308.315 [Repealed by 1955 c.610 §1]

308.316 Examining witnesses, books and records; reference of matter to department upon failure to produce records or testify. (1) The county assessor, for the purpose of ascertaining the correctness of any assessment or for the purpose of making any assessment, and the officer having possession of the roll, for the purpose of discovering any omitted value or property under ORS 311.207 to 311.213, may examine or cause to be examined by any agent or representative designated by him any books, papers, records or memoranda bearing on the value, possession, ownership or location of any property, and may require the attendance of the taxpayer or any other person having knowledge in the premises. The assessor may administer oaths to such persons, take their testimony, and require proof material to the information requested. Examination shall be made and testimony taken during regular business hours at the taxpayer's or person's place of business in the county, or at another place convenient to the parties.

(2) If any person fails to permit the examination of any books, papers or documents deemed by the assessor to be pertinent to the investigation or inquiry being made by him, or to testify to any matter in the premises, the assessor shall refer the matter to the Department of Revenue, stating in full the facts governing the request and refusal. The department may require the assessor to present such additional facts, or the department may conduct such other inquiries as it deems necessary to a consideration of the matter. If the department finds that the examination should be made or the testimony taken, it shall take such action as it deems appropriate under the powers granted to it by law, including the subpenaing and examination of witnesses, books and papers pursuant to ORS 305.190, to the end that the property under consideration is ratably assessed according to law.

(3) For the purposes of this section the words "county assessor" or "assessor" mean both the county assessor and the officer described in ORS 311.207 to 311.213 having possession of the roll.
[1955 c.610 §2]

308.320 Oath of assessor upon completion of assessment roll. (1) Every county assessor, at the time of the completion by him of his assessment roll, shall take and subscribe to an oath in substantially the following language and form:

State of Oregon }
County of———— } ss.

I, ————————————,being the duly elected, qualified and acting assessor of the

above-named county, do solemnly swear that I have diligently and to the best of my ability assessed all property in said county, which by law I am permitted to assess; that I have not wilfully or knowingly omitted to assess any person or property, or assessed over the true cash value thereof any property or class of property whatever.

_____

Subscribed and sworn to before me this _____ day of_____, 19____.

_____

(Signature and title of officer)

(Official seal)

(2) The oath shall forthwith be filed by the assessor with the Department of Revenue on or before the first Friday the department is in session as a board of equalization and review.

(3) No assessor shall fail to make and subscribe to the oath required by this section nor to file the oath with the Department of Revenue.

308.325 Certificate of assessment to person assessed. Any person assessed for any year may demand of the assessor an official certificate of that fact. Upon the refusal of the assessor to give the certificate, he shall be fined $100, to be collected by the person demanding the certificate in an action in the name of the party injured before any justice of the peace in the county.

308.330 Duty of assessor to properly assess. No assessor shall wilfully or knowingly:

(1) Omit to assess any person or property assessable by him.

(2) Assess any property or class of property under or over the true cash value thereof.

308.335 Department of Revenue testing work of county assessors; supplementing assessment list. (1) The Department of Revenue may examine and test the work of county assessors at any time, and shall have and possess all rights and powers of such assessors for the summoning of witnesses and examination of persons and property, and for the discovery of property subject to taxation.

(2) If the department ascertains that any taxable property is omitted from the assessment list, or not assessed or valued according to law, it shall bring that fact to the attention of the assessor of the proper county in writing. If the assessor neglects or refuses to comply with the request of the department to place the property on the assessment list, or to correct the incorrect assessment or valuation, the department may prepare a supplement to the assessment list, which supplement shall include all property required by the department to be placed on the assessment list and all corrections required to be made. The supplement shall be filed with the assessor's assessment list and shall thereafter constitute an integral part thereof to the exclusion of all portions of the original assessment list inconsistent therewith, and shall be submitted therewith to the county board of equalization.

308.340 Time extension for application for exemption, special assessment or classification when valuation increased. If the assessed valuation of real property is increased in any year, the person who would be entitled to a tax benefit with respect to such real property under ORS 307.250 (war veterans and their widows), 308.370 to 308.395 (farm use) or 321.705 to 321.765 (Western Oregon small tract optional timber tax), but who has not yet applied therefor for that year, may apply for exemption, special assessment or special classification, as the case may be, at any time prior to:

(1) The applicable deadline specified by ORS 307.260, 308.375 or 321.735; or

(2) The 20th day after notice of the increased valuation was sent to him, as shown by the records of the county assessor, whichever is the later date.

[1969 c.561 §4; 1971 c.747 §17]

Note: ORS 308.340 was not added to and made a part of ORS chapter 308 by legislative action.

AGRICULTURAL LAND

(Comparable Sales Figures)

308.345 Valuation of certain agricultural land to reflect value for farm use only. (1) Many farm properties throughout the state are being assessed for ad valorem purposes based upon market data information which does not represent the sale of comparable property for comparable uses and the particular sales which are utilized as indicators of the value of other farm properties, upon independent investigation, have been shown to represent sales for investment or other purposes not connected with bona

fide farm use. It is the legislative intent that bona fide properties shall be assessed at a value that is exclusive of values attributable to urban influences or speculative purchases.

(2) Notwithstanding the provisions of ORS 308.205, agricultural lands, when devoted exclusively to farm use as defined in ORS 215.203, shall be valued upon the basis of such farm use whether zoned as farm lands under existing statutes or whether constituting unzoned farm lands under ORS 308.370, and when comparable sales figures are utilized in arriving at assessed values of agricultural lands, the county assessors and the Department of Revenue shall make sufficient investigation to ascertain that the sales so utilized in fact represent sales for bona fide farm use. The sales so used, when the potential operation of the agricultural land is examined under accepted agricultural accounting procedures and typical agricultural practices and land use in the county, shall be under conditions that justify the purchase of such agricultural land by a prudent investor for farm use.

(3) When comparable sales figures cannot be utilized in arriving at assessed values of agricultural lands as provided in subsection (2) of this section by reason of insufficient sales meeting the criteria set forth in subsection (2) of this section, the assessed values of agricultural lands shall be arrived at by utilizing an income approach. In utilizing the income approach, the capitalization rate shall be the typical capitalization rate used for appraising nonagricultural commercial land in the area in which the agricultural land is located. The Department of Revenue annually shall determine and specify such rate, and shall certify such rate to the county assessors.

(4) For purposes of this section, a "prudent investor for farm use" is a person who purchases agricultural lands with the reasonable expectation that he will be able to realize an average annual return on his capital not less than the current rate of interest charged by the Federal Land Bank on first mortgages of farm land in the county in which the agricultural lands are located.

[Formerly 308.239; subsection (4) enacted as 1967 c.633 §4; 1967 (s.s.) c.9 §1]

308.350 County board of review to advise assessor with respect to use of comparable sales figures in assessing agricultural land; membership of board. (1) Comparable sales figures or income-approach factors being utilized by a county assessor in arriving at assessed values of agricultural lands under ORS 308.345 shall be submitted by the county assessor to a county board of review. The board of review shall advise the county assessor as to whether the figures or factors being so utilized are proper under ORS 308.345.

(2) The county board of review shall consist of:

(a) Two members appointed by the county court sitting for the transaction of county business, board of county commissioners or other county governing body of the county.

(b) Two members appointed by the county assessor.

(c) One member appointed by the four members appointed as provided in paragraphs (a) and (b) of this subsection.

(3) Members of the county board of review shall serve for terms of two years, and must be persons knowledgeable and experienced in agricultural land values and sales figures.

(4) Members of the county board of review shall be reimbursed by the county for their actual and necessary expenses incurred in the performance of their functions as members.

[1967 c.633 §2; 1969 c.512 §1]

308.355 Assessor to make figures available to county board of equalization. Comparable sales figures utilized by a county assessor in arriving at assessed values of agricultural lands under subsection (2) of ORS 308.345 shall be made available by the county assessor to the county board of equalization in the event of any consideration of a petition involving the assessed value of agricultural lands by the board of equalization under ORS 309.035 or 309.100.

[1967 c.633 §3]

308.360 Representatives of farm property owners may petition for declaratory ruling; judicial review of rulings. Any group or organization representing owners of farm properties may petition the Department of Revenue under ORS 305.105 for a declaratory ruling with respect to rules and regulations promulgated under ORS 308.345 to 308.365 and may obtain judicial review of such ruling in the manner provided by ORS 305.445 and 306.545.

[1967 c.633 §5; 1967 (s.s.) c.9 §2]

308.365 Construction provision. ORS 308.345 to 308.360 shall be construed liberally to effectuate their intended purpose. However, except as expressly set out in such sections and to the extent necessary to carry out such sections, nothing contained in such sections shall be construed to alter or modify, by implication or otherwise, any of the tax laws of this state.
[1967 c.633 §6]

(Zoned and Unzoned Farm Land)

308.370 Special assessment provisions for farm land; automatic effect if zoned for farm use; application required if unzoned. Notwithstanding ORS 308.205 or 308.235, but subject to ORS 308.232:

(1) Any land which is within a farm use zone established under ORS 215.010 to 215.190 and 215.402 to 215.422 or 227.210 to 227.310, and which is used exclusively for farm use as defined in subsection (2) of ORS 215.203, shall be assessed at its true cash value for farm use and not at the true cash value it would have if applied to other than farm use.

(2) Any land which is not within a farm use zone but which is being used, and has been used for the preceding two years, exclusively for farm use as defined in subsection (2) of ORS 215.203 shall, upon compliance with ORS 308.375, be assessed at its true cash value for farm use and not at the true cash value it would have if applied to other than farm use. Except for leases for the exploration of geothermal resources as defined by subsection (4) of ORS 522.010, mineral resources or other subsurface resources, if such exploration does not interfere with the farm use of the farm land, the provisions of this subsection shall not apply to any land with respect to which the owner has granted, and has outstanding, any lease or option to buy the surface rights for other than farm use.

(3) The entitlement of farm land to the special assessment provisions of this section shall be determined as of January 1. However, if land so qualified becomes disqualified prior to July 1 of the same year, it shall be assessed at its true cash value as defined by law without regard to this section. If the land becomes disqualified after July 1, its assessment for that year shall continue as provided in this section.
[1963 c.577 §5; 1971 c.629 §1; 1971 c.776 §43]

Note: Sections 1 and 2, chapter 303, Oregon Laws 1973, provide:

Sec. 1. Notwithstanding any other provision of law, in the case of property which would otherwise have been entitled to assessment for farm use under ORS 308.370 except for the fact that the taxpayer was a new owner or a transferee by reason of death and failed to make the new application for farm use assessment in the time required by law for either or both of the tax years 1972-1973 and 1973-1974, the taxes for those years shall be abated. The amount of abatement shall be the difference between the amount of taxes actually assessed and the amount of taxes that would have been assessed had the property qualified for farm use assessment for those taxable years.

Sec. 2. (1) Where taxes have been assessed under conditions described in section 1 of this Act, the officer having possession of the roll shall abate such taxes by correcting the roll as provided in subsection (3) of ORS 311.205.

(2) (a) Where taxes have been paid on such assessments, refunds shall be made of such taxes, without interest, upon written application made by the taxpayer to the county court not later than June 30, 1974.

(b) The county court shall refund to the taxpayer out of the general fund the difference in the amount of taxes, interest and penalties collected by the tax collector and the amount of taxes he would have collected if the property had been assessed for farm use pursuant to a levy of the assessor or of any taxing unit.

(c) Immediately upon reimbursement, the tax collector shall make the necessary correcting entries in the records of his office and the county treasurer shall reimburse the general fund in the amount of the refunded tax and any interest paid thereon, from the unsegregated tax collections account provided in ORS 311.385.

308.375 Application for special assessment under ORS 308.370. (1) Any owner of farm land entitled to special assessment under subsection (2) of ORS 308.370 must, to secure such assessment, make application therefor to the county assessor on or before April 1 of the first year in which such assessment is desired.

(2) (a) The application shall be made upon forms prepared by the Department of Revenue and supplied by the county assessor and shall include such information as may reasonably be required to determine the entitlement of the applicant.

(b) The application may be signed by any one of the following:

(A) The owner of the farm land who holds an estate therein in fee simple or for life.

(B) Any one of tenants in common or tenants by the entirety, holding an estate in the farm land in fee simple or for life.

(C) Any person of legal age, duly authorized in writing to sign an application on behalf of any person described in subparagraph (A) or (B) of this paragraph.

(D) The guardian or conservator of an owner, or the executor or administrator of an owner's estate.

(E) The purchaser of the fee simple or

life estate of an owner under a contract of sale.

(c) The assessor or his deputy shall not approve an application signed by a person whose authority to sign is not a matter of public record unless there is filed with the assessor a true copy of the deed, contract of sale, power of attorney or other appropriate instrument evidencing the signer's interest or authority. When filed with the assessor only, such instrument shall not constitute a public record.

(3) There shall be annexed to each application the affidavit or affirmation of the applicant that the statements contained therein are true.

[1963 c.577 §6; 1967 c.93 §1; 1969 c.396 §1; 1971 c.629 §2]

308.380 "Farm use" to be defined and determined. (1) The Department of Revenue shall provide by regulation for a more detailed definition of farm use, consistent with the general definition in subsection (2) of ORS 215.203, to be used by county assessors in determining entitlement to special assessment under subsection (2) of ORS 308.370. Such regulations shall not be designed to exclude from the special assessment those lands which are in farm use as defined in subsection (2) of ORS 215.203 for which tax relief is intended.

(2) In determining entitlement to special assessment under subsection (2) of ORS 308.370, the county assessor shall consider the use of the land by the owner, renter or operator thereof together with any other lands that are a part of one farming unit being operated by such owner, renter or operator.

[1963 c.577 §7; 1969 c.512 §2]

308.385 [1963 c.577 §8; 1971 c.621 §32; repealed by 1971 c.629 §6]

308.390 Method of assessment of unzoned land; notation; owner to notify of use change. (1) Upon approval of an application, the county assessor shall assess land approved under ORS 308.375 at the special assessment provided in subsection (2) of ORS 308.370 and shall also enter on the assessment and the tax roll the notation "potential additional tax liability" until the land becomes disqualified for such assessment by:

(a) Notification by the taxpayer to the assessor to remove such special assessment;

(b) Sale or transfer to an ownership making it exempt from ad valorem property taxation;

(c) Removal of the special assessment by the assessor upon the discovery that the land is no longer being used as farm land; or

(d) Platting the land after September 9, 1971, under the provisions of ORS chapter 92.

(2) The sale or transfer to a new owner or transfer by reason of death of a former owner to a new owner shall not operate to disqualify land from the special assessment provisions of ORS 308.370 so long as the land continues to be used exclusively for farm use as defined in subsection (2) of ORS 215.203.

(3) When, for any reason, the land or any portion thereof ceases to be used exclusively for farm use as defined in subsection (2) of ORS 215.203, the owner at the time of the change in use shall notify the assessor of such change prior to the next January 1 assessment date.

[1963 c.577 §9; 1971 c.629 §3; 1973 c.303 §3]

308.395 Collection of additional tax from unzoned land if diverted from farm use; lien; cancellation if included in farm use zone. (1) Except as provided in subsection (2) of this section, whenever land which has received special assessment as farm use land under subsection (2) of ORS 308.370 thereafter becomes disqualified for such assessment, the assessor shall notify the owner thereof and there shall be added to the tax extended against the land on the next general property tax roll, to be collected and distributed in the same manner as the remainder of the real property tax, an amount equal to the sum of the following:

(a) The total amount by which the taxes assessed against the land would have been increased if it had been valued without regard to subsection (2) of ORS 308.370 during the last 10 or lesser number of years in which farm use assessment was in effect for the land.

(b) Interest upon the amounts of additional tax from each year included in paragraph (a) of subsection (1) of this section at the rate of six percent from the dates at which such additional taxes would have been payable if no special assessment had been in effect.

(2) Whenever land which has received special assessment as farm use land under subsection (2) of ORS 308.370 thereafter becomes disqualified for such assessment, and the notice required by subsection (3) of ORS 308.390 is not given, the assessor shall determine the date that the notice should have been given, shall notify the

owner thereof and notwithstanding ORS 311.220, there shall be added to the tax extended against the land on the next general property tax roll, to be collected and distributed in the same manner as the remainder of the real property tax, an amount equal to the sum of the following:

(a) The total amount by which the taxes assessed against the land would have been increased if it had been valued without regard to subsection (2) of ORS 308.370 during the last 10 or lesser number of years in which farm use assessment was in effect for the land prior to the time the notice should have been given, together with interest upon the amounts of additional tax from each year at the rate of six percent from the dates at which such additional taxes would have been payable if no special assessment had been in effect, and

(b) The total amount by which the taxes assessed against the land would have been increased if it had been valued without regard to subsection (2) of ORS 308.370 during the assessment year in which the notice should have been given and each assessment year thereafter, together with the interest which would have accrued had the amounts been placed on the tax roll in the applicable years, and

(c) A penalty equal to 20 percent of the amount specified in paragraph (b) of this subsection; however, no penalty shall be imposed on any amount attributable to interest.

(3) In cases where the designation of specially assessed farm land is removed as a result of a sale or transfer described in paragraph (b) of subsection (1) of ORS 308.390, the lien for such increased taxes and interest shall attach as of the day preceding such sale or transfer.

(4) The amount determined to be due under subsection (1) of this section may be paid to the assessor prior to the completion of the next general property tax roll, pursuant to ORS 311.370.

(5) Whenever a farm use zone is established as described in subsection (1) of ORS 308.370, and land which is receiving special assessment as farm use land under subsection (2) of ORS 308.370 thereby is included in such zone, and such land is being used exclusively for farm use, the county assessor and tax collector shall cancel any potential additional taxes to be collected under this section.

[1963 c.577 §10; 1967 c.93 §2; 1971 c.629 §4; 1973 c.303 §4; 1973 c.503 §10]

Note: Section 11, chapter 503, Oregon Laws 1973, provides:

Sec. 11. Notwithstanding the amendment to paragraph (a) of subsection (1) of ORS 308.395 by section 10 of this Act, for the purpose of computing any potential tax liability under ORS 308.395 on or after the effective date of this Act [October 5, 1973] for any land that has received special assessment for farm use under subsection (2) of ORS 308.370 for more than five years prior to the effective date of this Act, such land shall be considered on the effective date of this Act to have received such special assessment for only the five years immediately prior to the effective date of this Act.

308.397 Special assessment for zoned farm land effective until land is disqualified. The county assessor shall assess land within an exclusive farm use zone established under ORS 215.010 to 215.190 and 215.402 to 215.422 or 227.210 to 227.310, and which is used exclusively for farm use as defined in subsection (2) of ORS 215.203, at the special assessment provided in subsection (1) of ORS 308.370 until the land becomes disqualified for such assessment by:

(1) Removal of the special assessment by the assessor upon the discovery that the land is no longer being used as farm land; or

(2) Removal of the land from any exclusive farm use zone at the request of the owner of the land.

[1973 c.503 §5]

Note: 308.397 to 308.403 were not added to and made a part of chapter 308 by legislative action.

308.399 Penalty when land disqualified for special assessment; exception to penalty assessment. (1) Except as otherwise provided in subsection (3) of this section, whenever land which has received special assessment as farm use land under subsection (1) of ORS 308.370 thereafter becomes disqualified for such assessment under ORS 308.397, the assessor shall notify the owner thereof and there shall be added to the tax extended against the land on the next general property tax roll, to be collected and distributed in the same manner as the remainder of the real property tax, a penalty equal to 10 times (or such lesser number of times, corresponding to the years of farm use zoning applicable to such property) the total amount by which the taxes assessed against the land would have been increased if it had been valued without regard to subsection (1) of ORS 308.370 during the last year beginning after October 5, 1973, in which such farm use assessment was in effect for the land.

(2) The amount determined to be due as

a penalty under subsection (1) of this section may be paid to the assessor prior to the completion of the next general property tax roll, pursuant to ORS 311.370.

(3) No penalty shall be imposed under subsection (1) of this section upon an owner of land that has received special assessment as farm use land under subsection (1) of ORS 308.370, if the land becomes disqualified for such special assessment because:

(a) The land is acquired by a governmental agency as a result of the lawful exercise of the power of eminent domain or the threat or imminence thereof; or

(b) The land ceases to be located within the boundaries of an exclusive farm use zone as the result of a change in the boundaries of the zone or removal of the zone following an action by the governing body of the county that was not requested or initiated by the owner of the land.

[1973 c.503 §6]

Note: See note under 308.397.

308.401 Certain district assessments inapplicable while zoned land qualified for farm use assessment. (1) Except as otherwise provided in subsection (2) of this section, the assessments and levies of the following taxing units and special districts shall not be imposed while such lands remain qualified for special assessment for farm use under subsection (1) of ORS 308.370:

(a) Sanitary districts formed under ORS 450.005 to 450.245.

(b) Domestic water supply districts formed under ORS chapter 264.

(c) Water supply authorities and sanitary authorities formed under ORS 450.675 to 450.980.

(2) Subsection (1) of this section does not apply to:

(a) Benefit assessments or special ad valorem tax levies imposed prior to October 5, 1973.

(b) Benefit assessments or special ad valorem tax levies imposed upon homesites situated within a parcel of farm use land. As used in this paragraph, "homesite" means not more than one acre of land upon which are constructed nonfarm dwellings and appurtenances.

(c) Benefit assessments or special ad valorem tax levies imposed subsequent to disqualification of lands for farm use assessment under subsection (1) of ORS 308.370.

[1973 c.503 §7]

Note: See note under 308.397.

308.403 District attorneys to review county zoning ordinances; notice upon determination of unqualified land; effect of subsequent zoning modification. (1) Each district attorney shall annually review the zoning ordinances of his county to determine if any farm use zone mentioned in the ordinance is a qualified farm use zone allowing for automatic assessment of farm land within the zone at its farm use value under subsection (1) of ORS 308.370. If the district attorney is in doubt as to whether a farm use zone is a qualified farm use zone he shall request the assistance of the Department of Revenue under ORS 305.110. The district attorney shall promptly notify the county assessor by letter of his findings.

(2) If the assessor discovers any land which has been granted farm use assessment under subsection (1) of ORS 308.370 that is not qualified for such assessment because the zone is not a qualified farm use zone, the assessor shall immediately notify the county governing body of this fact and shall at the same time cause a notice to be recorded in the public records of the county that properties which had been granted farm use assessment under subsection (1) of ORS 308.370 may become subject to a potential additional tax.

(3) If the zoning body of the county, within one year from the date of the assessor's notification to the county governing body under subsection (2) of this section, qualifies the zone or any portion thereof as an exclusive farm use zone within the meaning of subsection (1) of ORS 308.370, the assessor shall record in the public records of the county a notice of that fact and a statement that the qualified property within that qualified zone will not be subject to a potential additional tax.

(4) If the zoning body of the county does not zone all the area involved as a qualified farm use zone within one year from the assessor's notification to the county governing body under subsection (2) of this section, then the assessor shall consider all of the farm property which was formerly granted assessment as zoned farm land but is not within a qualified farm use zone, as farm use property for which application for special assessment has been made, and shall place a notation on the assessment and tax rolls that each parcel of property is subject to potential additional taxes in the same manner as other property assessed at farm use value under subsection (2) of ORS

308.370. All of the property thus designated is subject to potential additional taxes in the same manner as farm use property mentioned in subsection (2) of ORS 308.370, starting with the tax year beginning in the calendar year in which the notice mentioned in subsection (2) of this section was recorded in the public records of the county.

(5) Subsections (1) to (4) of this section apply to all assessment years beginning on and after January 1, 1973, and after January 1, 1973, shall provide the exclusive procedure for correcting the erroneous granting of farm use assessment as zoned farm land when the zone is not a qualified farm use zone under subsection (1) of ORS 308.370. [1973 c.505 §§3, 4]

Note: See note under 308.397.

PERSONALTY AND LIVESTOCK OF NONRESIDENTS

308.405 Assessing property; liability of property for tax. If any livestock or personal property of nonresidents in this state is pointed out to the assessor by any resident householder of his county, or if it comes to his knowledge by any other method, the assessor shall assess the livestock or personal property at the same value as other similar livestock or personal property is assessed. Such livestock or personal property is liable for the payment of taxes thereon in the same manner as the personal property of a resident is held liable.

308.410 Reports as to grazing livestock. (1) The owner or those in charge of any livestock, owned by nonresidents of this state, when moving into any county in this state or permitting such livestock to range or graze in any county in this state, shall report within 10 days of the time of entering the county, to the county assessor, or his deputy, that he has entered or intends to enter the county with livestock which is the property of a nonresident, stating the time of entering, the proper description and different kinds, with the marks and brands of such livestock in his possession or under his control or charge, coming into the county.

(2) The owner or others in charge of any livestock, owned by nonresidents of this state, shall report 15 days before leaving the county to the county assessor, or his deputy, of the county, under oath, stating the time of entry, the proper description, different kinds, with marks and brands, of such livestock in his possession, or under his control or charge, and the time such livestock will be removed from the county.

308.415 Immediate collection of tax; proceedings for collection; equalization of assessments and taxes. (1) Whenever the county assessor has the report of the owner or others in charge of the livestock owned by nonresidents of this state that they are going to leave at a certain time, or he learns that such livestock is leaving, or intends to leave, he shall at once demand and collect the tax thereon at the rate levied for state and county in the taxing district in which property is situated at the rate of taxation in the county for the previous year, in proportion to the time that the livestock has been in the county as compared with the whole of such year.

(2) If the owner or others in charge of the livestock fail to pay the assessor the tax required by this section within five days after the report that he is about to leave, the assessor shall certify the assessment and tax levy as made by him to the tax collector of the county and the tax collector shall proceed to collect the taxes in the usual manner of collecting taxes when they have become delinquent. For such purpose such taxes, upon the certificates of the assessor, or the tax collector, shall be delinquent taxes.

(3) The provisions of ORS 311.455 allowing the additional remedy of attachment and garnishment for collection of tax on personal property are applicable to this section.

(4) The provisions of ORS 309.150 and 311.370 are applicable to assessments of and taxes on the livestock of nonresidents in this state under ORS 308.405 to 308.415. [Amended by 1967 c.105 §2]

DESTROYED PROPERTY

308.425 True cash value of destroyed residential property to be reduced; manner of reduction; tax abatement or refund. (1) If, prior to July 1 in any calendar year, any residential property occupied by the owner or by a person having possession under a recorded contract for the purchase thereof, placed upon the assessment and tax rolls as of January 1 of that year is destroyed in whole or in part by fire or by act of God, the true cash value of such property shall be reduced for that year by an amount determined as follows:

(a) First take the true cash value of such taxable property and deduct therefrom the true cash value of the remaining land. Then deduct the true cash value of any residential improvements thereon on the 90th day following the act of destruction.

(b) Then divide any amount remaining by 12 and multiply the quotient by the number of months or major fraction thereof remaining in the calendar year after the date of the destruction of the property during which the owner or person in possession under a recorded contract could not occupy the property as residential property.

(2) The amount of taxes to be abated or refunded under ORS 308.430 shall be determined by multiplying the amount of net loss determined under subsection (1) of this section by the rate percent of levy applicable to the property in the tax year to which the reduction of assessed value is applicable.
[1971 c.497 §1]

Note: 308.425 to 308.440 were not added to and made a part of chapter 308 by legislative action.

308.430 Notice of intention to claim relief; filing; contents; determination of assessor. Within 75 days after the date of destruction, or 75 days after September 9, 1971, whichever is later, the taxpayer, using a form prepared by the Department of Revenue and provided by the assessor, shall notify the county assessor of his intention to claim the relief provided by ORS 308.425 to 308.440. The taxpayer shall also file a copy with the governing body of the county, which shall serve as a petition for abatement of the tax, if unpaid, or for refund of the tax, if paid, or part thereof, but without provision for interest. The form shall contain such information as the department may prescribe. After receipt of the taxpayer's claim, and within 30 days after the 90th day provided in ORS 308.425, the county assessor shall provide the governing body of the county with his determination of the facts necessary to calculate the amount of relief, if any, to which he believes the taxpayer is entitled. A copy of the assessor's determination shall be sent to the taxpayer.
[1971 c.497 §2]

Note: See note under 308.425.

308.435 Dispute over assessor's determination; hearing; determination of relief by county governing body; adjustment of tax rolls in case of abatement; reimbursement of refund. If the taxpayer disagrees with the determination made by the county assessor, he shall advise the county governing body of his own determination, and request a hearing. Thereafter, the county governing body shall make a determination of the amount of relief, if any, to which the taxpayer is entitled. The determination of the county governing body shall be final and not appealable. The governing body shall order the tax against the property, if unpaid, to be abated in whole or in part, and if paid by the taxpayer, to be refunded in whole or in part by payment from the general fund of the county, in accordance with the governing body's determination. If an abatement is ordered the assessor and tax collector shall make the necessary adjustments to the assessment and tax rolls, and the necessary entries required by the order in the records of their respective offices. If any refund is made, the county's general fund shall be reimbursed from the several taxing districts affected, as provided by subsection (2) of ORS 311.385.
[1971 c.497 §3]

Note: See note under 308.425.

308.440 Relief not allowed in case of arson by property owner. No relief under ORS 308.425 to 308.440 shall be given to any person who is convicted of arson with regard to the property for which relief is sought.
[1971 c.497 §4]

Note: See note under 308.425.

TRANSIENT LIVESTOCK; APPORTIONING TAX BETWEEN COUNTIES

308.455 "Transient" livestock described. (1) All livestock that is kept, driven or pastured in more than one county in this state during any year commencing January 1, or that is permitted to range or graze in more than one county in this state during any such year, shall be known as transient livestock.

(2) The county in which transient livestock is at 1:00 a.m. on January 1 shall be known as the home county.

(3) Any county other than the home county in which transient livestock ranges or grazes during the year beginning at 1:00 a.m. on January 1 shall be known as the grazing county.

308.460 County in which listed and assessed; manner of levying and collecting taxes. All transient livestock shall be listed and assessed for taxation in their home county and taxes shall be levied and collected thereon as other taxes on personal property, except as otherwise provided by law.

308.465 Apportionment of assessments between counties. (1) All assessments of transient livestock shall be divided between the home county and the grazing county or counties, by the respective assessors thereof, in proportion to the respective periods of the current year such livestock shall have been or may be within such counties, except that no part of the assessment shall be apportioned to a grazing county wherein such livestock remained less than 10 days of the year.

(2) If the assessors of the counties affected are unable to agree on the apportionment of any such assessment of transient livestock, the Department of Revenue, either on the request of any such assessor or on its own motion, shall determine the apportionment and such determination shall be final.

308.470 Apportionment as assessment; levy and collection of taxes; payment of taxes in grazing county; collection of delinquent taxes in grazing county; equalization of assessments and taxes. (1) Each apportionment of the total assessment of transient livestock to any county shall become the assessment of such livestock in that county for the year.

(2) Immediately on the transient livestock having been so assessed in a grazing county, the assessor shall levy and collect the taxes thereon at the rates of the year then current, on taxable property in the county and the several taxing districts or political subdivisions wherein the transient livestock was ranged or grazed, and the assessor hereby is authorized to levy and collect taxes under any and all such conditions.

(3) Not later than the day of leaving the grazing county with the transient livestock, the owner, agent or person in charge thereof shall pay to the county assessor all taxes so assessed and levied on the livestock, without prior demand for payment having been made. If the owner, agent or person in charge of transient livestock fails to pay the taxes so assessed and levied by the assessor of the grazing county, the assessor forthwith shall certify the assessment and tax levies to the tax collector of the county. Such taxes thereupon shall be collected by the tax collector and are delinquent and subject to any and all of the provisions of law for the collection of delinquent taxes on personal property.

(4) The provisions of ORS 309.150 and 311.370 are applicable to all such assessments of and taxes on transient livestock. [Amended by 1967 c.105 §3]

308.475 Notices and statement as to entry in or departure from other than home county; duty of assessor. (1) If transient livestock is removed from its home county, or is permitted to range or graze or does range or graze in any other county, the owner, agent or person in charge of such livestock shall, within five days from the time any such livestock enters the other county, give written notice to the assessor of that county that he has entered or intends to enter the county with transient livestock, stating the time of the entry, the proper description, with the marks and brands of the transient livestock in his possession or under his control, coming into the county.

(2) The owner, agent or person in charge of the transient livestock, not later than the day the transient livestock leaves the grazing county, shall so notify the county assessor of the grazing county and, at the same time, make an additional statement under oath, in duplicate, setting out the exact dates on which the transient livestock arrived in and left or will leave the grazing county. One of the duplicate statements shall be sent at once by the assessor of the grazing county to the assessor of the home county of the transient livestock.

308.480 Stock sold for marketing excepted. ORS 308.455 to 308.475 do not apply to stock sold by the owner thereof in the home county, upon which the full taxes have been paid, if the stock is driven, shipped or transported into other counties and is kept or confined in enclosures for the purpose of preparing the same for market.

NONPROFIT HOMES FOR ELDERLY

308.490 Determining value of homes for elderly. (1) The Legislative Assembly finds that ordinary methods of determining the true cash value of real property, particularly by consideration of the cost of replacing a structure with a similar and comparable one of equivalent utility, are not appropriate with respect to property of nonprofit homes for elderly persons, operated by corporations described in ORS 307.375. The Legislative Assembly declares that the benefits inherent in operation of these homes, especially in the housing and care furnished to elderly persons

for whom this state and its political subdivisions otherwise might be responsible, justifies the use of criteria set out in subsection (2) of this section.

(2) In determining the true cash value of the property of a nonprofit home for elderly persons, operated by a corporation described in ORS 307.375, the county assessor shall not take into account considerations of replacement cost, but shall consider:

(a) The amount of money or money's worth for which the property may be exchanged within a reasonable period of time under conditions in which both parties to the exchange are able, willing and reasonably well informed.

(b) The gross income that reasonably could be expected from the property if leased or rented to the public generally, less annual operating expenses, reserves for replacements and insurance, depreciation and taxes.

(c) The relative supply and demand for similar properties.

(d) The relative value of the location of the property.

[1969 c.587 §8]

ASSESSMENT OF DESIGNATED UTILITIES AND COMPANIES BY DEPARTMENT OF REVENUE

308.505 Definitions for ORS 308.505 to 308.730. As used in ORS 308.505 to 308.730:

(1) "Car" includes any vehicle adapted to the rails of a railroad.

(2) "Person," "company," "corporation" or "association" includes any person, group of persons, whether organized or unorganized, firm, joint stock company, association, cooperative or mutual organization, people's utility district, joint operating agency as defined in ORS 262.005, syndicate, copartnership or corporation engaged in performing or maintaining any business or service or in selling any commodity as enumerated in ORS 308.515 whether or not such activity is pursuant to any franchise.

(3) "Property having situs in this state" includes all property, real and personal, of a company, owned, leased, used, operated or occupied by it and situated wholly within the state, and, as determined under ORS 308.550, 308.555 and 308.640, such proportion of the movable, transitory or migratory personal property owned, leased, used, operated or occupied by such company, including but not limited to watercraft, aircraft, rolling stock, vehicles and cars, and construction equipment, as is used partly within and partly without the state.

(4) "Transportation" includes the carrying, conveying or moving of passengers, commodities, express, mail, rolling stock, cars, vehicles, equipment or any other property from one place to another.

(5) "Vehicle" means any wheeled or tracked device used in transportation under, on or in connection with the physical surface of the earth.

(6) "Communication" includes telephone communication, telegraph communication and data transmission services by whatever means provided.

[Amended by 1957 c.711 §1; 1969 c.12 §2; 1973 c.102 §1; 1973 c.722 §12]

308.510 "Property" defined; real and personal property classified. (1) "Property," as used in ORS 308.505 to 308.730, includes all property, real and personal, tangible and intangible, used or held by a company as owner, occupant, lessee, or otherwise, for or in use in the performance or maintenance of a business or service or in a sale of any commodity, as set forth in ORS 308.515, whether or not such activity is pursuant to any franchise, and includes but is not limited to the lands and buildings, rights of way, roadbed, water powers, vehicles, cars, rolling stock, tracks, wagons, horses, office furniture, telegraph, telephone and transmission lines, poles, wires, conduits, switchboards, machinery, appliances, appurtenances, docks, watercraft irrespective of the place of registry or enrollment, merchandise, inventories, tools, equipment, machinery, franchises and special franchises, work in progress and all other goods or chattels.

(2) All land of any railroad, logging road, electric rail or trackless transportation company, or railroad switching and terminal company, including land used or held and claimed exclusively as right of way, with all the tracks and substructures and superstructures which support the same, together with all sidetracks, second tracks, turnouts, station houses, depots, roundhouses, engine houses, machine shops, buildings or other structures, without separating same into lands and improvements, is real property and the rolling stock and all other property is personal property.

(3) Without especially defining and enumerating it, all land of any company is real property, and except as provided in subsection (2) of this section, all docks, hangars,

landing fields, exchanges, office buildings, bridges, power plants, dams, reservoirs, substations, relay stations, telegraph, telephone or transmission and distribution lines located upon property owned by it, and all other buildings, structures, improvements or fixtures of a permanent character thereon, is real property, and all other property is personal property.

(4)(a) Except as provided in subsection (2) of ORS 308.517 and in paragraphs (b) and (c) of this subsection, the renting, leasing, chartering or otherwise assigning of property exclusively for the use or benefit of another shall not constitute a use by the lessor.

(b) A lessor shall be deemed the user of property rented, leased or otherwise furnished by it to its employe as an incident of his employment.

(c) A rail transportation company shall be deemed the user of property situated within its station ground reservations or rights of way notwithstanding the fact that such property may be leased, rented or otherwise assigned by it for the use or benefit of another.

(5) Property found by the department to have an integrated use for or in more than one business, service or sale, where at least one such business, service or sale is one enumerated in ORS 308.515, shall be classified by the department as being within or without the definition of property under subsection (1) of this section, according to the primary use of such property, as determined by the department.

[Amended by 1957 c.711 §2]

308.515 Department to make annual assessment of designated utilities and companies. (1) The Department of Revenue shall make an annual assessment, upon an assessment roll to be prepared by the division of the department charged with property tax administration, of the following property having a situs in this state:

(a) Except as provided in subsection (2) of this section, any property used or held for its own future use by any company in performing or maintaining any of the following businesses or services or in selling any of the following commodities, whether in domestic or interstate commerce or both, and whether mutually, or for hire, sale or consumption by other persons: Railroad transportation; railroad switching and terminal; electric rail and trackless trolley transportation; sleeping car; refrigerator car; private car; tank car; air transportation certificated by the Civil Aeronautics Board for scheduled air service; water transportation upon inland waters of the State of Oregon; air or railway express; communication; heating; water; gas; electricity; pipeline; toll bridge.

(b) Refrigeration, tank and private cars of all companies not included in paragraph (a) of this subsection, where such cars are rented, leased or used in railroad transportation for hire.

(2) There shall not be assessed under subsection (1) of this section:

(a) Any property used by or for water transportation companies whose watercraft ply exclusively (A) on the high seas, or (B) between the high seas and inland water ports or termini, or (C) a combination of (A) and (B), or (D) as ferries operating directly across interstate rivers; or

(b) Any property used by or for water transportation companies exclusively for hire by other persons for booming and rafting; dredging; log or marine salvage; ship berthing, maintenance, sludge removal, cleaning or repair; marine or water-based construction; or guide service.

(c) Any property used by or for interstate ferries.

(3) For the purposes of this section, ORS 308.256 and 308.550, "inland water" or "inland waters" shall mean all water or waters within the State of Oregon, all interstate rivers touching Oregon and all tidewaters extending to the ocean bars.

(4) Any corporation included within subsection (1) of this section, to the extent that it actively engages in any business or service not described therein or not incidental to any business or service or sale of a commodity described therein, shall not to that extent be deemed a corporation whose properties are assessed under ORS 308.505 to 308.730.

(5) Any company, to the extent that it furnishes undiluted liquefied or industrial gas in bottles, tanks or similar containers, whether or not through pipe in a gaseous form, is not a gas company under subsection (1) of this section. Any company, to the extent that it furnishes water for commercial irrigation, is not a water company under subsection (1) of this section. Any company which generates electricity primarily for its own use, but which makes incidental sales of its surplus electricity, is not an electric

company under subsection (1) of this section.

(6) The provisions of ORS 308.505 to 308.730 shall be construed to subject to assessment by the department the property owned, leased or occupied by a legal entity not yet engaged in a business, service or sale of commodity enumerated in ORS 308.515, which is intended for operation or use in such a business, service or sale of commodity.
[Amended by 1955 c.735 §1; 1957 c.711 §3; 1959 c.109 §1; 1965 c.175 §1; 1973 c.102 §2; 1973 c.402 §8]

308.517 To whom property assessed; certain property not to be assessed. (1) Except as provided in subsections (2) and (3) of this section, the Department of Revenue shall assess to the property user all property owned, leased, rented, chartered or otherwise held for or used by it in performing a business, service or sale of a commodity enumerated in ORS 308.515.

(2) Where any property owned, leased, rented, chartered or otherwise assigned by an owner, lessor, lessee or user whose property is otherwise subject to ORS 308.505 to 308.730, is leased, rented, chartered or otherwise assigned for the use or benefit of a company which has or thereby has property subject to ORS 308.505 to 308.730, the department may assess the property to either the owner, lessor, lessee or user.

(3) Land or buildings that meet all of the following conditions shall be assessed in accordance with law by the assessor of the county in which such property is situated:

(a) Situated outside of railroad rights of way or outside of railroad station ground reservations; and

(b) Leased or rented by a lessor whose property is not subject to ORS 308.505 to 308.730, to a company whose property is subject to ORS 308.505 to 308.730; and

(c) Used as or in connection with airport facilities, general offices, ticket offices, business offices, warehouses, service centers, relay stations, garages, central exchanges, moorage grounds, or well, pump house or substations sites.

(4) Except as provided in subsection (3) of this section, any property leased or rented by a lessor whose property is not subject to ORS 308.505 to 308.730, to a company whose property is subject to ORS 308.505 to 308.730, shall be assessed, as determined by the department, by the department or the assessor of the county in which such property is situated.

(5) All property not assessed by the Department of Revenue shall be assessed in accordance with law by the assessor of the county in which such property is situated.
[1957 c.711 §5; 1959 c.109 §2]

308.520 Companies to file statements. Each company shall make and file with the Department of Revenue, on or before February 1 of each year, in such form and on such blanks as the department may provide, a statement, under oath, made by the president, secretary, treasurer, superintendent or chief officer of the company, covering a period of at least one year and not exceeding five years, as may be required by the department; except that class I railroads, class A electric companies, class A telephone companies, class A gas companies, class A water transportation companies, air transportation companies, telegraph companies and sleeping car, private car, tank car and refrigerator car companies shall file such statement on or before March 15 of each year.
[Amended by 1957 c.711 §6]

308.525 Contents of statement. Each statement required by ORS 308.520 shall contain the following facts about the company:

(1) The name of the company, the nature of the business conducted by the company, and under the laws of what state or country it is organized; the location of its principal office; the name and post-office address of its president, secretary, auditor, treasurer, superintendent, and general manager; the name and post-office address of the chief officer or managing agent or attorney in fact in Oregon.

(2) The number of shares of its capital stock authorized and issued.

(3) The par value and market value, or actual value if there is no market value, of each issued share of stock on January 1 at 1:00 a.m. of the year in which the report is made.

(4) The bonds and other corporate obligations owing by the company.

(5) The par value and market value, or actual value if there is no market value, of the bonds or other obligations owing by the company on January 1 at 1:00 a.m. of the year in which the report is made.

(6) A detailed statement of the real property owned by the company in Oregon on January 1 at 1:00 a.m. of the year in

which the report is made, where situated, and the cost thereof.

(7) A detailed statement of the personal property owned by the company in Oregon on January 1 at 1:00 a.m. of the year in which the report is made, where situated, and the cost thereof.

(8) A statement showing the cost of all of the real property owned by the company as of January 1 at 1:00 a.m. of the year in which the report is made, whether situated within or without the state.

(9) A statement showing the cost of all of the personal property of the company as of January 1 at 1:00 a.m. of the year in which the report is made, whether situated within or without the state.

(10) A full and complete statement of the cost and book value of all buildings of every description owned by the company within the state.

(11) The total length of the company's lines or operational routes, the length of its lines or operational routes within the State of Oregon, and also the length of its lines or operational routes without the State of Oregon, including those which the company controls or uses as owner, lessee or otherwise.

(12) A statement of the number of wire, pipe, pole or operational miles, and miles of main and branch railroad lines, double track, spurs, yard tracks and sidetracks, owned or leased by the company in each county in this state, and each municipal subdivision thereof, stated separately.

(13) A statement in detail of the entire gross receipts and net earnings of the company from all sources, stated separately, for the fiscal year next preceding the date of the report.

(14) Any other facts or information the department requires in the form of return prescribed by it.

[Amended by 1957 c.711 §7]

308.530 Company not relieved from making other reports. The statements provided for in ORS 308.505 to 308.730 shall not relieve the company from making any other report or statement required by law to be made to any other commission, board or officer.

308.535 Extension of time for making reports or statements; proceeding in case of failure or refusal to furnish statement or information. The department, for good cause, may allow a reasonable extension of time for filing any report or statement required in ORS 308.505 to 308.730. If a company fails to make any statement or furnish any information required by ORS 308.505 to 308.730, the department shall inform itself as best it may as to the matters necessary to be known in order to discharge its duties with respect to the property of the company.

308.540 Department to prepare assessment roll; date as of which value assessed; when roll final. The Department of Revenue shall prepare each year an assessment roll, in which shall be assessed, as of January 1 at 1:00 a.m. of such year, the true cash value of all the properties of the several companies subject to taxation under ORS 308.505 to 308.730. The assessment roll shall not be final until reviewed as provided in ORS 308.580 to 308.610.

308.545 Mode of valuing property. For the purpose of arriving at the amount and character and true cash value of the property belonging to a company, the department personally may inspect the property, and may take into consideration the statements filed under ORS 308.505 to 308.730, the reports, statements or returns of the company filed in the office of any board, office or commission of this state, or any county thereof, the earning power of the company, the franchises and special franchises owned or used by the company, and such other evidence of any kind that is obtainable bearing thereon. However, no report, statement or return shall be conclusive upon the department in arriving at the amount and character and true cash value of the property belonging to the company.

308.550 Valuing property of company operating both within and without state. (1) When a company owns, leases, operates over or uses rail, wire, pipe or pole lines, operational routes or property within and without this state, if the department values the entire property within and without this state as a unit, it may ascertain the property subject to taxation in Oregon by the proportion which the number of miles of rail, wire, pipe or pole lines or operational routes in Oregon, controlled or used by the company, as owner, lessee, or otherwise, bears to the entire mileage of rail, wire, pipe or pole lines or operational routes controlled or used by the company, as owner, lessee, or otherwise.

(2) If the value of any property having a situs in this state, of a company operating both within and without the state, cannot fairly be determined in the manner prescribed in subsection (1) of this section, the department may use any other reasonable method to determine the proper proportion of the entire property assessable for taxation in this state.

(3) The true cash value of the property of a water transportation company apportioned or allocated to Oregon shall not reflect so much of the value of its watercraft as is fairly attributable to voyages made by such watercraft exclusively on the high seas or between inland water ports or termini and the high seas. Voyages made to Oregon ports for the sole purpose or purposes of picking up or discharging company personnel, making repairs, refitting, or taking on supplies shall not be used for allocation or apportionment purposes.

[Amended by 1955 c.735 §2]

308.555 Unit valuation of property. The department, for the purpose of arriving at the true cash value of the property assessable by it, may value the entire property, both within and without the State of Oregon, as a unit. If it values the entire property as a unit, either within or without the State of Oregon, or both, the department shall make deductions of the property of the company situated outside the state, and not connected directly with the business thereof, as may be just, to the end that the fair proportion of the property of the company in this state may be ascertained. If the department values the entire property within the State of Oregon as a unit, it shall make deductions of the property of the company situated in Oregon, and assessed by the county assessors, to an amount that shall be just. For that purpose the county assessors shall, if the department so requests, certify to the department the assessed value of the property of the companies assessable by them, but such certification of assessed value is intended to be advisory only and is not conclusive upon the department.

308.560 Assessment roll; contents; description of property; effect of errors, mistakes and omissions. (1) The assessment roll for the companies assessed under ORS 308.505 to 308.730 shall be prepared in a manner prescribed by the Department of Revenue.

(2) Upon the assessment roll shall be placed, after the name of each of the companies assessed under ORS 308.505 to 308.730, a general description of the properties assessed in the name of each such company as provided in ORS 308.517, which descriptions shall be deemed to include all the properties of the companies liable to assessment for taxation under ORS 308.505 to 308.730. The description may be in the language contained in ORS 308.510, or otherwise, or may refer to an order or a memorandum of the Department of Revenue containing such description, which order or memorandum shall constitute a public record.

(3) No assessment shall be invalidated by a mistake in the name of the company assessed or by an omission of the name of the owner, or the entry of a name other than that of the true owner, if the property is generally correctly described. If the name of the true owner, or the name of the owner of record, lessee, or user of any property assessable under ORS 308.505 to 308.730 is given, the assessment shall not be held invalid on account of any error or irregularity in the description, if the description would be sufficient in a deed or conveyance from the owner, or on account of which in a contract to convey, a court of equity would decree a conveyance to be made, reading the description in connection with the definition of property assessable under ORS 308.505 to 308.730.

(4) Whenever possible, there shall be placed on the assessment roll, under the name of the company, under an appropriate heading, the aggregate track mileage, miles of wire, pipe or pole line or of operational route, as the case may be, within the State of Oregon.

[Amended by 1957 c.69 §1; 1957 c.711 §8]

308.565 Apportionment of assessment between counties. (1) For the purpose of determining the respective amounts of the assessment of any company, under ORS 308.505 to 308.730, that shall be apportioned to the several counties in this state, into or through which the rail lines of the company extend or are operated, the Department of Revenue shall multiply the values per mile, as ascertained pursuant to ORS 308.570, of the several main and branch lines by the number of miles of such main and branch lines, respectively, including miles of main tracks, spurs, yard tracks and sidetracks, in each of the counties, as reported by the

company, or as otherwise ascertained and determined by the department.

(2) Values distributed over wire, pipe or pole lines or operational routes shall be apportioned to the counties in which the lines or routes are situated by multiplying the rate per mile in each case, determined pursuant to ORS 308.575, by the number of miles of the wire, pipe or pole lines or operational routes in each county, respectively.

(3) If the property of any company assessable under ORS 308.505 to 308.730 is of such a character that its value cannot reasonably be apportioned on the basis of rail, wire, pipe, pole line or operational route mileage, the department may adopt such other method or basis of apportionment to the county or counties in which the property is situated as may be feasible and proper.

(4) As determined by the department values of electric power plants and water powers, connected with or used in the operation and business of any company, assessable under ORS 308.505 to 308.730, may be apportioned to the counties in which the same are situated, in such manner as the department deems reasonable and fair.

(5) Assessments of air transportation companies shall be allocated and apportioned to those counties only in which the air transportation companies make service landings.

(6) Assessments of water transportation companies shall be allocated and apportioned to those counties in which such companies use or maintain ports or termini including off-shore anchorages; but, for the purposes of ORS 308.505 to 308.730, the taxing districts to which assessments are apportioned by the county assessor shall be deemed to extend to the center of any river channel or to the ocean bar.

[Amended by 1957 c.711 §9]

308.570 Determining value per mile of main and branch lines of companies using rail lines. In the assessment of the property of any company conducting transportation or operating over rail lines, except any sleeping car, refrigerator car, tank car or private car company, the true cash value of whose personal property is less than $300,000, the Department of Revenue shall determine the value of each branch line of the company situated within this state and the mileage of such branch line, including miles of main tracks, spurs, yard and sidetracks, and shall determine the values per mile of such branch line by dividing its value by the mileage thereof. The department shall deduct the total amount so determined as the value of branch lines from the total value of the property of the company, assessable under ORS 308.505 to 308.730, and shall determine the values per mile of the main line of such company by dividing the remainder by the number of miles of the main line, taking into consideration miles of main tracks, spurs, yard and sidetracks. Each mile of spurs, yard and sidetracks shall be valued at not to exceed 50 percent of the value per mile assigned to the main track of the branch or main line with which they are connected.

[Amended by 1969 c.102 §2]

308.575 Determining value per mile of property of companies using wire, pipe or pole lines or operational routes. In the assessment of the property of any company owning, operating over or using wire, pipe or pole lines or operational routes, the value thereof may in the discretion of the department be apportioned over the wire, pipe or pole lines or operational routes in such manner and at such rate or rates per mile as the department shall determine to be reasonable and fair.

308.580 Notice of meeting to review assessment roll; persons interested to appear. (1) The Department of Revenue shall give public notice by three weekly publications in some newspaper printed at the state capital, setting forth that it will attend in its office at the capital of the state on the second Monday in June and publicly examine the assessment roll made by it and review the same, and correct all errors in valuation, description, quantities or qualities of property by it assessable and in apportionments of assessments made by it.

(2) The persons and companies interested shall appear at the time and place appointed. Proof of the notice may be made by affidavit as by law provided, filed with the director on or before the day on which the department shall convene.

308.585 Delivery of assessment roll to director. The administrator of the division charged with the responsibility of preparing the annual assessment roll required by ORS 308.515, shall appear at the director's office at the capital of the state on the second Monday of June in each year and shall then deliver to the director the assessment roll prescribed in ORS 308.540 to 308.575.

[Amended by 1969 c.520 §30; 1973 c.402 §9]

308.590 Review and correction of roll; apportionment to county. (1) The Director of the Department of Revenue shall:

(a) Review, examine and correct the assessment roll made pursuant to ORS 308.515 on behalf of the department.

(b) Increase or reduce the valuation of property therein assessed so that the valuation is the true cash value of the property.

(c) Assess omitted taxable property by it assessable, in the manner provided in subsection (3) of this section.

(d) Correct errors in apportionments of assessments therein.

(2) If it appears to the director that there is any real or personal property which, by law, the department is permitted to assess, which has been by it assessed twice, or incorrectly assessed as to description, quantity or quality, or assessed in the name of a person or company not the owner, lessee or occupant thereof, or assessed under or beyond the actual true cash value thereof, or which is not assessable by the department but which has been assessed by it, the director may make proper corrections of the roll.

(3) If it appears to the director that any real or personal property which is assessable by the department has not been assessed upon the assessment roll, the director shall assess such property at the true cash value thereof.

(4) The property assessable by the department within any county shall be apportioned by the department to such county at its true cash value or at the percentage thereof finally adopted under ORS 309.028 or 309.035.

[Amended by 1959 c.519 §2; 1967 c.293 §10; 1969 c.520 §31; 1971 c.377 §1; 1973 c.402 §10]

308.595 Notice when valuation increased or omitted property placed on roll; application for adjustment. (1) The director, while reviewing and apportioning the assessment roll, shall not increase the valuation of any property on the assessment roll or add omitted property thereto without giving to the company or person in whose name it is assessed at least six days' written notice to appear and show cause, if any there be, why the valuation of the assessable property of such company or person, or some part thereof, to be specified in the notice, shall not be increased, or why the property should not be added to the roll; but a notice shall not be necessary if the person or company appears voluntarily before the director and is there notified by him that the property of the person or company, or some specified part thereof is, in the opinion of the director, assessed below its true cash value or has been omitted from the roll.

(2) Not later than 20 days prior to the day the director is required by law to review the roll, the department shall mail to each company assessed by it notice of the amount it has placed or intends to place on the roll as the assessment of the company's property. The notice shall be mailed to the last-known address of the company. Failure of the department to mail such notice shall not invalidate any assessment. From and after the date of such notice the department shall maintain in its office at Salem for the inspection of the company the tentative apportionment of its assessment to the several counties. Applications for the reduction or change of apportionment or for the correction of a particular assessment shall be made by petition in writing, verified by the oath of the applicant, its president, secretary, managing agent or attorney in fact. The petition shall state the specific grounds for relief. The petition shall be filed with the department on or before the day the director is required by law to review the roll; provided, that the failure to mail the notice provided for hereunder shall extend the time for filing a petition for 10 days after the second Monday in June of the year of assessment. If the director should deny the petition upon the grounds that it does not meet the requirements of this section, he shall issue a written order rejecting the petition and set forth therein the reasons he considered the petition to be defective.

[Amended by 1955 c.735 §3; 1957 c.325 §2; 1967 c.78 §4; 1969 c.520 §32]

308.600 Examination of rolls; when completed. The director, sitting for the purpose of reviewing and apportioning the assessment roll, shall continue his sessions from day to day, exclusive of Sundays and legal holidays, until the examination, review, correction, equalization and apportionment of the roll is completed; but the director shall complete the examination, review, correction, equalization and apportionment within one month from the time he is by law required to begin his examination of the roll. Unless sooner completed, at the expiration of one month from the time he receives the roll under ORS 308.585, the examination, review, correction, equalization and apportionment of the assessment roll shall be deemed to be complete.

[Amended by 1969 c.520 §33; 1973 c.402 §11]

308.605 Entry of corrections and changes; record of meetings. (1) Corrections, additions to or changes in the roll shall be entered in a separate part of the roll headed substantially, "as reviewed," and the entries in such separate part shall be the record of the action of the department.

(2) The meetings, sittings and adjournment of the department, sitting for the purpose of review, shall be recorded in its journal.

[Amended by 1957 c.69 §2]

308.610 Oath of director upon completion of review. Upon completion of the review of the roll as provided in ORS 308.580 to 308.605, the Director of the Department of Revenue shall take and subscribe to an oath similar to the oath required for assessors under ORS 308.320. The oath shall be filed with the Secretary of State.

308.615 Keeping roll on file as public record. The roll, when examined, reviewed, corrected, equalized and apportioned, shall be kept on file in the office of the Department of Revenue as a public record.

308.620 Appeal from action of the department. Any person or company assessed under ORS 308.515 who has petitioned the department pursuant to ORS 308.595, or whose assessment has been increased by the department, sitting for the purpose of review, and who is aggrieved by the action of the department, may appeal therefrom to the Oregon Tax Court. The appeal shall be perfected in the manner provided in ORS 306.537 and 306.545 and may include issues of law which cannot be raised before the department under subsection (2) of ORS 308.595.

[Amended by 1955 c.735 §4; 1961 c.533 §48]

308.625 [Amended by 1955 c.735 §5; 1957 c.325 §3; repealed by 1961 c.533 §57]

308.630 Hearing and determination; effect of appeal. (1) No proceedings for the apportionment, levying or collection of taxes against any property shall be stayed by reason of the taking or pendency of any appeal from the department. Payment of taxes while appeal is pending shall not operate as a waiver of the appeal or the right to a refunding of taxes found to be excessively assessed.

(2) If the assessment is lowered by the court on appeal, the tax collectors of the several counties shall refund to the person or company paying the taxes on the property any excess of taxes collected, and the tax collector shall be reimbursed therefor by the several municipalities to which he has disbursed the excessive collections. If the assessment is increased by the court on appeal, the property shall be liable for the deficiency on the amount of the increased valuation. If any reapportionment as between counties is made by the court on appeal, corresponding adjustments shall be made by the tax collectors of the counties affected.

[Amended by 1955 c.735 §6; 1961 c.533 §49]

308.635 When assessment complete; certifying to assessors; apportioning by assessor; levy and collection of taxes. (1) The assessment roll having been reviewed by the Department of Revenue, the assessments therein shall be deemed complete.

(2) Except as otherwise provided in ORS 308.640, the department thereupon shall certify to the assessor of each county in which the property of any company so assessed is situated, the number of miles of main and branch lines of the company, including miles of main tracks, spurs, yard and sidetracks, or the number of miles of wire, pipe or pole lines or operational routes, as the case may be, and the value or values thereof apportioned to such county. The assessor shall apportion the amount or amounts so certified to the municipal corporations and taxing districts of the county by multiplying the value per mile of each such main and branch rail line, and of spurs, yard and sidetracks connected therewith, or the value per mile of each wire, pipe or pole line or operational route by the mileage thereof in each of such municipal corporations and taxing districts, and shall enter the assessments so certified and apportioned in the assessment roll last equalized by the county board of equalization.

(3) The value of any property assessed by the department and apportioned on a basis other than that of rail, wire, pipe or pole line mileage or operational route mileage, shall be certified in similar manner to the county assessor and shall be entered by him in the county assessment roll, with allocation to the municipal corporations and taxing districts in which such property is situated.

(4) Taxes shall be levied and collected on assessments of properties so made, certified and apportioned in the same manner as taxes on other properties are levied and collected and at the same time and by the same officers.

308.640 Procedure where true cash value of certain car companies is less than $300,000. (1) When the assessment of the personal property of any sleeping car, refrigerator car, tank line or private car company, made and equalized by the Department of Revenue, is in a true cash value of less than $300,000, the department shall determine the assessed value thereof by multiplying such true cash value by the average ratio of assessed value to true cash value of all properties of such companies in a true cash value of $300,000 or more, as computed and determined by the department for the current year. The department then shall determine the tax to be charged on the property covered by each such assessment by applying to the assessed value thereof the average tax rate in the state for the current year, applying to the assessed values of the personal properties of all other sleeping car, refrigerator car, tank line and private car companies, as compiled and determined by the department for such year. The Department of Revenue hereby is empowered to charge, levy and collect the tax so determined on the personal property of any such company having a taxable situs in this state. Each tax so charged and levied shall constitute a lien as of July 1 of the year of assessment on all the personal property of the company within this state and shall be payable in the same manner, at the same due dates and with the same rates of discount or interest provided by law in respect to taxes on personal property payable in the several counties. In collecting such taxes, the Department of Revenue may pursue any or all of the rights, remedies or processes provided by law for the collection of delinquent taxes on personal property and, in connection therewith, the department shall have, in any county, the power and authority of the sheriff and tax collector thereof.

(2) All moneys collected by the department under this section shall be remitted to the treasurers of the several counties in the same proportion that taxes levied and apportioned to each county upon the cars of subject companies having a true cash value exceeding $300,000 bear to the total amount of taxes levied upon the cars of such companies. The taxes so received by the treasurers shall be credited to the general fund of the county.

(3) Real property of such companies shall be apportioned to the several counties according to the situs thereof.

[Amended by 1955 c.208 §1; 1959 c.109 §3; 1963 c.238 §1; 1969 c.102 §1]

308.645 Reports by companies of mileage to county assessors. Each county assessor may require, and it is hereby made the duty of the several persons or companies liable to assessment under ORS 308.505 to 308.730 to furnish, reports to the county assessor, under oath, showing the length in each city, town, school district, road district, port or other municipal taxing agency or district, or in lieu thereof the length in each tax code area in the county, of main and branch railroad lines, and of main tracks, spurs, yard tracks and sidetracks and also of wire, pipe or pole lines and operational routes.

[Amended by 1973 c.402 §12]

308.650 Companies to maintain principal office and agent within state. Every company specified in ORS 308.515, doing business as such within this state, shall establish and maintain at some fixed point within the state a principal office and shall maintain thereat a secretary or managing agent.

308.655 Rules and regulations. The Department of Revenue may prescribe directions, rules and regulations to be followed in answering any requirement of ORS 308.505 to 308.730.

308.660 Retroactive effect. Chapter 586, Oregon Laws 1951, [ORS 308.505 to 308.655] shall be given effect retroactively to include the tax year commencing on, and the assessment date of, January 1, 1951.

308.665 Railroad car exemption. (1) During the period of time described in subsection (3) of this section, railroad cars owned by private car companies undergoing major work including remodeling, renovation, conversion or repairs shall be exempt from taxation.

(2) For purposes of this section, the term "major work" shall include all remodeling, renovation, conversion, reconversion or repairs to a railroad car in which the total labor expended for such work exceeds 10 man hours.

(3) The exemption described in subsection (1) of this section shall apply for the period of time in which the railroad cars are

awaiting or undergoing major work or are awaiting transportation to or from or are being transported to or from a facility performing such major work.

(4) No exemption under subsection (1) of this section shall be allowed unless the department is furnished sufficient documentary information to prove that the claimant is entitled to the exemption.

[1973 c.245 §2]

Note: 308.665 was not added to and made a part of chapter 308 or 308.505 to 308.990 by legislative action.

OPTIONAL GROSS EARNINGS TAX ON REVENUES FROM RURAL TELEPHONE EXCHANGES

308.705 Definitions for ORS 308.705 to 308.730. As used in ORS 308.705 to 308.730:

(1) "Gross earnings" means the local exchange revenue received by the company from subscribers within rural telephone exchanges within this state, together with that portion of the net toll revenue received by the company in this state in the ratio that local exchange revenue received by the company from subscribers within rural telephone exchanges within this state bears to the total local exchange revenue received by the company in this state.

(2) "Local exchange revenue" means the revenue received by the company for the furnishing of services other than long distance telephone service.

(3) "Net toll revenue" means the revenue received by the company for furnishing long distance telephone service over its facilities, excluding any portion thereof paid to or retained by a connecting company or companies the facilities of which are used in part in the furnishing of the long distance telephone service.

(4) "Pole line mile" means a lineal mile of operational telephone line composed of a telephone circuit or circuits carried over wires supported by telephone poles or carried in underground telephone cable or carried over a wireless communications system.

(5) "Rural telephone exchange" means a telephone exchange including its central office, wires, poles, telephones, substations, attachments, land, materials, supplies and equipment which, operated as a unit, provide one or more telephone circuits for the handling of local telephone calls within the exchange, the subscribers of which do not average more than 10 to the pole line mile of the exchange. In classifying items of property as within a "rural telephone exchange," the department shall apply, whenever applicable, the rules under ORS 308.510 used in classifying centrally assessed property under ORS 308.505 to 308.660.

(6) "Subscriber" means the user of a main telephone station.

[1957 c.628 §2; 1967 c.77 §1]

308.710 Election to pay gross earnings tax on rural telephone exchanges in lieu of ad valorem taxes. (1) Each company having one or more rural telephone exchanges shall notify the department in writing on or before February 1 of each year of its election to pay the tax on gross earnings as provided in subsection (2) of this section in lieu of ad valorem taxes. Failure to notify the department of such election on or before February 1 shall constitute an election to pay ad valorem taxes on property comprising all rural telephone exchanges of the company.

(2) There hereby is imposed upon every company engaged in the business of telephone communication, having one or more rural telephone exchanges and having made its election to pay a tax on gross earnings pursuant to subsection (1) of this section, a tax of six percent on its annual gross earnings. The tax hereby imposed shall be levied, collected and paid annually.

[1957 c.628 §§3, 5]

308.715 Rural telephone exchanges excluded from assessment and apportionment of property taxes. In the assessment of the property of any company engaged in the business of telephone communication and having one or more rural telephone exchanges, and if the company makes its election to pay a tax on gross earnings pursuant to subsection (1) of ORS 308.710, the Department of Revenue shall determine the true cash value of the property of the company comprising other than rural telephone exchanges of the company having a situs in this state, and the property comprising rural telephone exchanges of any company having a total of less than 10,000 subscribers within and without this state shall not be assessable under ORS 308.505 to 308.660 or under other statutes of this state for ad valorem tax purposes and shall not be included in the determination of apportionment of the values of property of any company among the several counties.

[1957 c.628 §4; 1959 c.297 §1]

308.720 Return showing gross earnings; payment of tax. Every company upon which a tax is imposed under subsection (2) of ORS 308.710, on or before February 1 of each year shall make a return to the department, in such form and on such blanks as the department may provide, showing the amount of its gross earnings during the calendar year preceding, the year-end number of subscribers in each rural telephone exchange, the pole line miles of each rural telephone exchange and such other facts and information as the department may require. The company shall compute and forward with the return the tax imposed by subsection (2) of ORS 308.710.
[1957 c.628 §6]

308.725 Examination of return by department; apportioning tax to counties. (1) The Department of Revenue shall examine and determine the accuracy of the returns forwarded under ORS 308.720. The department shall thereafter apportion the amount of tax so received among the several counties in which the company operates rural telephone exchanges. The part to be apportioned to a county shall bear the same ratio to the total of the tax so received as the number of wire miles of the rural telephone exchanges or parts thereof in the county bears to the total number of wire miles of all rural telephone exchanges or parts thereof operated by the company in this state. The part apportioned to each county shall be remitted to the treasurer of the county and shall be distributed among the code areas of the county on the basis of wire miles in each code area and among the districts in each code area in the proportion that the rate of tax levy in each district as shown by the tax levy filed with the assessor for the year last in process of collection bears to the total tax rate of the levies of all such taxing bodies for such year.

(2) Whenever the department determines that the use of wire miles under subsection (1) of this section does not fairly apportion the tax, it may apportion the tax to the counties in which the property of the rural telephone exchange is situated in such manner as the department deems reasonable and fair. The department shall advise each assessor of the value apportionment of the companies' properties within his county for purposes of distribution of taxes to the taxing district in the county.
[1957 c.628 §7; 1963 c.238 §2; 1965 c.492 §1; 1967 c.226 §1; 1969 c.595 §12]

308.730 Tax as a lien; delinquency date; action to collect. (1) The tax imposed under subsection (2) of ORS 308.710 shall be a debt due and owing from the company and shall be a lien on all the property, real and personal, of the company on and after February 1 of each year. Interest shall be charged and collected on any tax so imposed and not paid when due at the rate of two-thirds of one percent per month or fraction of a month until paid. The taxes so imposed shall be delinquent if not paid within one year following the due date thereof.

(2) The Department of Revenue shall enforce collection of the tax imposed under subsection (2) of ORS 308.710 and immediately after the delinquency date thereof may institute an action for the collection of the taxes, together with interest, costs and other lawful charges thereon. The department shall have the benefit of all laws of this state pertaining to provisional remedies against the properties, either real or personal, of such companies, without the necessity of filing either an affidavit or undertaking, as otherwise provided by law.
[1957 c.628 §8]

OPEN SPACE LANDS

308.740 Definitions for ORS 308.740 to 308.790. As used in ORS 308.740 to 308.790, unless a different meaning is required by the context:

(1) "Open space land" means:

(a) Any land area so designated by an official comprehensive land use plan adopted by any city or county; or

(b) Any land area, the preservation of which in its present use would:

(A) Conserve and enhance natural or scenic resources;

(B) Protect air or streams or water supply;

(C) Promote conservation of soils, wetlands, beaches or tidal marshes;

(D) Conserve landscaped areas, such as public or private golf courses, which reduce air pollution and enhance the value of abutting or neighboring property;

(E) Enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space;

(F) Enhance recreation opportunities;

(G) Preserve historic sites;

(H) Promote orderly urban or suburban development; or

(I) Retain in their natural state tracts of land, on such conditions as may be reasonably required by the legislative body granting the open space classification.

(2) "Current" or "currently" means as of next January 1, on which the property is to be listed and valued by the county assessor under ORS chapter 308.

(3) "Owner" means the party or parties having the fee interest in land, except that where land is subject to a real estate sales contract, "owner" shall mean the contract vendee.
[1971 c.493 §2]

308.745 Policy. The legislature hereby declares that it is in the best interest of the state to maintain, preserve, conserve and otherwise continue in existence adequate open space lands and the vegetation thereon to assure continued public health by counteracting pollutants and to assure the use and enjoyment of natural resources and scenic beauty for the economic and social well-being of the state and its citizens. The legislature further declares that it is in the public interest to prevent the forced conversion of open space land to more intensive uses as the result of economic pressures caused by the assessment thereof for purposes of property taxation at values incompatible with their preservation as such open space land, and that assessment practices must be so designed as to permit the continued availability of open space lands for these purposes, and it is the intent of ORS 308.740 to 308.790 to so provide.
[1971 c.493 §1]

308.750 Application for open space use assessment; contents of application; filing; reapplication. An owner of land desiring current open space use assessment under ORS 308.740 to 308.790 shall make application to the county assessor upon forms prepared by the Department of Revenue and supplied by the county assessor. The owner shall describe the land for which classification is requested, the current open space use or uses of the land, and shall designate the paragraph of subsection (1) of ORS 308.740 under which each such use falls. The application shall include such other information as is reasonably necessary to properly classify an area of land under ORS 308.740 to 308.790 with a verification of the truth thereof. Applications shall be made prior to December 31, 1971, for classification for the assessment year commencing January 1, 1972, and thereafter applications to the county assessor shall be made during the calendar year preceding the first assessment year for which such classification is requested. If the ownership of all property included in the application remains unchanged, a new application is not required after the first assessment year for which application was made and approved.
[1971 c.493 §3]

308.755 Submission of application for approval of local granting authority; grounds for denial; approval; withdrawal of application. (1) Within 10 days of filing in his office, the assessor shall refer each application for classification to the planning commission, if any, of the governing body and to the granting authority, which shall be the county governing body, if the land is in an unincorporated area, or the city legislative body, if it is in an incorporated area. An application shall be acted upon in a city or county with a comprehensive plan in the same manner in which an amendment to the comprehensive plan is processed by such city or county, and by a city or county without a comprehensive plan after a public hearing and after notice of the hearing shall have been given by three consecutive weekly advertisements in a newspaper of general circulation in the city or county, the third published at least 10 days before the hearing. Each advertisement for one or more hearings shall be no smaller than three column by five inches in size. In determining whether an application made for classification under paragraph (b) of subsection (1) of ORS 308.740 should be approved or disapproved, the granting authority shall weigh the benefits to the general welfare of preserving the current use of the property which is the subject of application against the potential loss in revenue which may result from granting the application.

(2) If the granting authority in so weighing shall determine that preservation of the current use of the land will:

(a) Conserve or enhance natural or scenic resources;

(b) Protect air or streams or water supplies;

(c) Promote conservation of soils, wetlands, beaches or tidal marshes;

(d) Conserve landscaped areas, such as public or private golf courses, which enhance the value of abutting or neighboring property;

(e) Enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations, sanctuaries, or other open spaces;

(f) Enhance recreation opportunities;

(g) Preserve historic sites;

(h) Promote orderly urban or suburban development; or

(i) Affect any other factors relevant to the general welfare of preserving the current use of the property;

the granting authority shall not deny the application solely because of the potential loss in revenue which may result from granting the application.

(3) The granting authority may approve the application with respect to only part of the land which is the subject of the application; but if any part of the application is denied, the applicant may withdraw the entire application.

[1971 c.493 §4]

308.760 Notice to assessor of approval or denial; recording approval; assessor to record potential additional taxes on tax roll; appeal from denial. (1) The granting authority shall immediately notify the county assessor and the applicant of its approval or disapproval which shall in no event be later than April 1 of the year following the year of receipt of said application. An application not denied by April 1 shall be deemed approved, and shall be considered to be land which qualifies under ORS 308.740 to 308.790.

(2) When the granting authority determines that land qualifies under ORS 308.740 to 308.790, it shall enter on record its order of approval and file a copy of the order with the county assessor within 10 days. The order shall state the open space use upon which approval was based. The county assessor shall, as to any such land, assess on the basis provided in ORS 308.765, and each year the land is classified shall also enter on the assessment roll, as a notation, the assessed value of such land were it not so classified.

(3) Each year the assessor shall include in the certificate made under ORS 311.105 a notation of the amount of additional taxes which would be due if the land were not so classified.

(4) On approval of an application filed under ORS 308.750, for each year of classification the assessor shall indicate on the tax roll that the property is being specially assessed as open space land and is subject to potential additional taxes as provided by ORS 308.770, by adding the notation "open space land (potential add'l tax)".

(5) Any owner whose application for classification has been denied may appeal to the circuit court in the county where the land is located, or if located in more than one county, in that county in which the major portion is located.

[1971 c.493 §5]

308.765 Determination of true cash value of open space lands. In determining the true cash value of open space land which has been classified as such under ORS 308.740 to 308.790, each year the assessor shall, notwithstanding the provisions of ORS 308.205:

(1) Assume the highest and best use of the land to be the current open space use, such as park, sanctuary or golf course, and he shall not consider alternative uses to which the land might be put.

(2) Value the improvements on the land, if any, as required by ORS 308.205.

[1971 c.493 §6]

308.770 Change in use of open space land; notice to assessor; withdrawal from classification; collection of additional potential taxes. (1) When land has once been classified under ORS 308.740 to 308.790, it shall remain under such classification and it shall not be applied to any other use than as open space unless withdrawn from classification as provided in subsection (2) of this section, except that if the use as open space land changes from one open space use to another open space use, such as a change from park purposes to golf course land, the owner shall notify the assessor of such change prior to the next January 1 assessment date.

(2) During any year after classification, notice of request for withdrawal may be given by the owner to the county assessor or assessors of the county or counties in which such land is situated. The county assessor or assessors, as the case may be, shall withdraw such land from such classification, and immediately shall give written notice of the withdrawal to the granting authority that classified the land; and additional real property taxes shall be imposed on such land in an amount equal to the total amount of potential additional taxes computed under subsection (3) of ORS 308.760 during each year in which the land was classified, together with interest at the rate of two-thirds of one percent a month, or fraction of a month, from the dates

on which such additional taxes would have been payable had the land not been so classified, limited to a total amount not in excess of the dollar difference in the value of the land as open space land for the last year of classification and the market value under ORS 308.205 for the year of withdrawal.

(3) If the owner fails to give the notice required under subsection (1) of this section during the period of classification, upon withdrawal under subsection (2) of this section, the assessor shall add to the tax extended against the land previously classified, an amount, if any, equal to the additional taxes that would have been collected had the assessor valued the classified land on the basis of the changed open space use, together with interest at the rate of two-thirds of one percent a month, or fraction of a month, from the dates on which such additional taxes would have been payable.
[1971 c.493 §7]

308.775 Withdrawal by assessor when use changed; notice to granting authority; imposition of additional taxes; interest; penalty; exception in case of certain sale of land. (1) When land which has been classified and assessed under ORS 308.740 to 308.790 as open space land is applied to some use other than as open space land, except through compliance with subsection (2) of ORS 308.770, or except as a result of the exercise of the power of eminent domain, the owner shall within 60 days thereof notify the county assessor of such change in use. The assessor or assessors shall withdraw the land from classification and immediately shall give written notice of the withdrawal to the granting authority that classified the land; and additional real property taxes shall be imposed upon such land in an amount equal to the amount that would have been due under ORS 308.770 if notice had been given by the owner as of the date of withdrawal, plus a penalty equal to 20 percent of the amount so determined.

(2) If no notice is given as required by subsection (1) of this section, the assessor, upon discovery of the change in use, shall compute the amount of taxes, penalty and interest described in subsection (1) of this section, as though notice had been given, and shall add thereto an additional penalty equal to 20 percent of the total amount so computed, for failure to give such notice.

(3) The limitation described in subsection (2) of ORS 308.770 applies only to the computation of taxes and interest, and not to the penalties described in subsections (1) and (2) of this section.

(4) The provisions of subsections (1) and (2) of this section shall not apply in the event that the change in use results from the sale of at least 50 percent of such land classified under ORS 308.740 to 308.790 within two years after the death of the owner.
[1971 c.493 §8]

308.780 Prepayment of additional taxes; extending taxes on tax roll; collection; distribution. (1) The amount determined to be due under ORS 308.770 or 308.775 may be paid to the assessor prior to the completion of the next general property tax roll, pursuant to ORS 311.370.

(2) The amounts under ORS 308.770 or 308.775 shall be added to the tax extended against the land on the next general property tax roll, to be collected and distributed in the same manner as the remainder of the real property taxes.
[1971 c.493 §9]

308.785 Reports from owner to assessor; effect of failure of owner to make report upon request. The assessor shall at all times be authorized to demand and receive reports by registered or certified mail from owners of land classified under ORS 308.740 to 308.790 as to the use of the same. If the owner shall fail, after 90 days' notice in writing by certified mail to comply with such demand, the assessor may immediately withdraw the land from classification, give written notice to the granting authority of the withdrawal, and apply the penalties provided in ORS 308.770 and 308.775.
[1971 c.493 §10]

308.790 Rules and regulations. The Department of Revenue of the State of Oregon shall make such rules and regulations consistent with ORS 308.740 to 308.790 as shall be necessary or desirable to permit its effective administration.
[1971 c.493 §11]

GROSS EARNINGS TAX ON MUTUAL OR COOPERATIVE DISTRIBUTION SYSTEMS

308.805 Mutual and cooperative electric distribution systems subject to tax on gross earnings. (1) Every association of persons, wholly mutual or cooperative in character, whether incorporated or unincorporated, the principal business of which is

the construction, maintenance and operation of an electric transmission and distribution system for the benefit of the members of such association without intent to produce profit in money and which has no other principal business or purpose shall, in lieu of all other taxes on the transmission and distribution lines, pay a tax on all gross revenue derived from the use or operation of transmission and distribution lines (exclusive of revenues from the leasing of lines to governmental agencies) at the rates prescribed by ORS 308.807. The tax shall not apply to or be in lieu of ad valorem taxation on any property, real or personal, which is not part of the transmission and distribution lines of such association.

(2) The Department of Revenue, pursuant to ORS 308.505 to 308.655, shall assess for ad valorem taxation all the real and personal property of such associations which is not a part of "transmission and distribution lines," as defined in subsection (3) of this section. All other property subject to ad valorem taxation shall be assessed in the manner otherwise provided by law, by the assessor of the county in which such property has a tax situs.

(3) As used in ORS 308.805 to 308.820:

(a) "Transmission and distribution lines" shall include all property that is energized or capable of being energized or intended to be energized, or that supports or is integrated with such property. This includes, but is not limited to, substation equipment, fixtures and framework, poles and the fixtures thereon, conductors, transformers, services, meters, street lighting equipment, easements for rights of way, generating equipment, communication equipment, transmission lines leased to governmental agencies, construction tools, materials and supplies, office furniture and fixtures and office equipment. This shall not include such property as parcels of land, buildings, and merchandise held for resale.

(b) "Wire mile" means a single conductor one mile long installed in a line, but not including service drops.

[Amended by 1957 c.637 §1; 1959 c.109 §4; 1969 c.492 §1]

308.807 Rate of tax. (1) For payments due February 1, 1970, the tax imposed by ORS 308.805 shall be at the rate of two and one-half percent.

(2) For payments due February 1, 1971, and each February 1 thereafter, the tax imposed by ORS 308.805 shall be at the rate of three percent.

(3) Payments due on February 1 of any year are in lieu of ad valorem taxes for the tax year beginning the July 1 of the same calendar year.

[1969 c.492 §3]

308.810 Association to file statement; payment of tax. Every association referred to in ORS 308.805 shall make and file with the Department of Revenue, on or before February 1 of each year, in such form and on such blanks as the department may prescribe and provide, the statement required under ORS 308.520 and 308.525, and shall include therein the amount of all its gross revenue subject to the tax levied by ORS 308.805 for the calendar year preceding the making of such statement. The association shall compute and forward with such statement the tax levied by ORS 308.805 on such gross revenue.

[Amended by 1957 c.637 §2; 1969 c.492 §4]

308.815 Examination of return by department; apportionment of tax to counties. (1) The Department of Revenue shall examine and determine as to the correctness of the return and taxes on the association's gross revenue forwarded pursuant to ORS 308.810 and if found correct shall thereupon remit the tax so received to the treasurers of the counties in which the association has electric transmission and distribution lines in proportion to the number of wire miles in each of such counties. The taxes so received by the treasurers of the respective counties shall be credited as follows:

(a) Twenty-five percent to the general fund of the county, for general governmental purposes.

(b) Seventy-five percent to the county school fund to be used for the purposes of that fund as provided by law, but not as an offset or otherwise to reduce obligations of such fund.

(2) If the return or taxes are found to be incorrect, the department shall notify the association of the error, and refund any overpayment or demand payment of any deficiency.

[Amended by 1963 c. 238 §3; 1969 c.492 §5]

308.820 Tax as a lien; delinquency date; action to collect. (1) All taxes levied under ORS 308.805 shall be a debt due and owing from the association and shall be a lien on all the property, real and personal, of such associations from February 1 of each year. Interest shall be charged and collected on any taxes not paid when due at the rate of two-thirds of one percent per month or fraction of

a month until paid. Such taxes shall be delinquent if not paid within 30 days of the due date thereof.

(2) The Department of Revenue shall enforce collection of the taxes levied under ORS 308.805 and immediately after the delinquency date thereof shall institute an action for the collection of such taxes, together with interest, costs and other lawful charges thereon. The department shall have the benefit of all laws of this state pertaining to provisional remedies against the properties, either real or personal, of such associations, without the necessity of filing either an affidavit or undertaking, as otherwise provided by law.

[Amended by 1957 c.637 §3]

MOBILE HOMES

308.850 [1969 c.605 §11; repealed by 1971 c.529 §37]

308.855 [1969 c.605 §12; repealed by 1971 c.529 §37]

308.860 [1969 c.605 §13; repealed by 1971 c.529 §37]

308.865 Mobile homes; notice and payment of taxes required before removal from county; computation; assessor's statement. (1) No mobile home shall be removed from its situs in the county to another situs outside the county without prior notice to the county assessor and county tax collector and to the Motor Vehicles Division, and payment is made to the county of all property taxes then due and unpaid, or which have or will become a lien on the mobile home during the current calendar year but which are not yet due. In the case of removal of a mobile home to a situs outside this state, the division shall not issue a special license under ORS 481.467 until the owner furnishes a statement from the county assessor and tax collector that all such taxes have been paid. In computing taxes not yet due:

(a) If the exact amount of taxes, special assessments, fees and charges are able to be computed by the assessor, the owner shall pay such amount to the assessor who is authorized to levy and collect such amount.

(b) If the assessor is unable to compute such amount at such time, the owner shall either pay an amount computed using the value then on the assessment roll for such mobile home or that value which next would be used on an assessment roll and the previous year's rate percent of levy increased by 10 percent plus the assessor's best estimate of special assessments, fees and other charges.

(c) The provisions of ORS 311.370 shall apply to all taxes collected by the assessor.

(2) In addition, if the mobile home had situs in any other county of this state during any of the preceding two calendar years, before the assessor furnishes the statement under subsection (1) of this section, the owner of the mobile home must produce a statement from the tax collector of the county or counties indicating that all taxes have been paid.

[1969 c.605 §14; 1971 c.529 §31; 1973 c.91 §5]

Note: 308.865 to 308.880 were not added to and made a part of chapter 308 by legislative action.

308.870 [1969 c.605 §15; 1971 c.210 §1; repealed by 1971 c.529 §37]

308.875 Mobile home may be classified as either real or personal property; effect of classification on other transactions. If the mobile home and the land upon which the mobile home is situated are owned by the same person, the assessor shall assess the mobile home as real property. If the mobile home is owned separately and apart from the land upon which it is located, it shall be assessed and taxed as personal property. Classification of a mobile home as real property for ad valorem tax purposes shall not change the classification of such home as personal property with respect to any transactions between the owner and security interest holders or other persons. Mobile homes need not be returned under ORS 308.290.

[1969 c.605 §16; 1971 c.529 §12; 1973 c.91 §6]

Note: See note under 308.865.

308.880 Travel trailer eligible for ad valorem taxation. The owner of any travel trailer described in ORS 481.021 which is being used either as a permanent home or for other than recreational purposes may apply to the assessor in the county in which it has situs to have the travel trailer assessed for ad valorem taxation. If the assessor determines that the travel trailer is being used either as a permanent home or for other than recreational uses, he shall place the travel trailer on the assessment and tax rolls the same as if it were a mobile home. The assessor shall accept the travel trailer plate for the vehicle and return them to the Motor Vehicles Division of the Department of Transportation, and shall assist in obtaining a permanent identification plate under subsection (3) of

ORS 481.105, from the division for the travel trailer. Any travel trailer placed on the assessment and tax rolls under this section shall be considered as a mobile home for all purposes.
[1969 c.605 §59; 1971 c.529 §5]

Note: See note under 308.865.

308.885 Determination of true cash value of mobile home without physical appraisal. Each year that a physical appraisal is not made of a mobile home, the assessor shall consider the value of the mobile home, and shall apply uniform depreciation or trending factors, if necessary to arrive at the true cash value of mobile homes of a like class.
[1971 c.529 §15]

308.890 Refund of taxes paid on certain mobile homes moved to other states. Whenever a mobile home which bears a special license under ORS 481.467 is moved to a state which does not honor the license as evidence of payment of mobile home license fees for the duration of the license period, the taxpayer to whom the license was issued may apply for a refund under ORS 311.806. Application shall be made to the county court of the county in which the mobile home had situs. The refund shall be in the amount of taxes paid, reduced by the taxes which were paid on the mobile home for the number of whole months that the mobile home was in the State of Oregon.
[1973 c.91 §8]

Note: 308.890 was not added to and made a part of chapter 308 or 308.505 to 308.990 by legislative action.

PENALTIES

308.990 Penalties. (1) Violation of subsection (3) of ORS 308.320 or of ORS 308.330 is a misdemeanor. The judgment of conviction of any assessor for such a violation shall of itself work a forfeiture of his office.

(2) Any taxpayer or managing officer thereof who fails to furnish, after written demand so to do by the assessor or the county board of equalization having jurisdiction or the Department of Revenue, any information or, upon like demand, fails to produce any books, records, papers or documents required by ORS 308.285 or 308.335 to be furnished by him or them to the county assessor, the county board of equalization or the Department of Revenue, is guilty of a misdemeanor and, upon conviction, is punishable by a fine of not less than $25 nor more than $1,000. Circuit courts shall have jurisdiction in the trial of such offenses.

(3) Any person, firm, association or corporation, or agent or managing officer thereof, who presents or furnishes to the Director of the Department of Revenue any statement, required by ORS 308.335, or required by the director under the authority of ORS 308.335, which statement is wilfully false or fraudulent, is liable to a penalty of not less than $100 nor more than $1,000. The penalty shall be recovered by the Attorney General, in the name of the state, by action in any court of competent jurisdiction.

(4) Violation of any of the provisions of ORS 308.405 to 308.415 or 308.455 to 308.475 is punishable, upon conviction, by a fine of not more than $1,000 or imprisonment in the county jail for not more than one year, or both. The justice courts shall have concurrent jurisdiction with the circuit courts for the purpose of this section.

(5) Any company which refuses or neglects to make any statement required by ORS 308.505 to 308.660 or 308.705 to 308.730 within the time specified or as extended by the department shall be subject to a penalty of $500 for each day of the continuance of the neglect or refusal to file the statement. The penalty shall be recovered in a proper action brought in the name of the State of Oregon in any court of competent jurisdiction.

(6) Any person who wilfully presents or furnishes to the director any statement, required by ORS 308.505 to 308.660 or 308.705 to 308.730 which statement is false or fraudulent is guilty of perjury and, upon conviction, shall be punished as otherwise provided by law for such crime.
[Subsections (3) and (4) of 1959 Replacement Part enacted as 1955 c.488 §2; subsections (3) and (4) of 1959 Replacement Part renumbered as part of 321.991; subsection (7) enacted as 1969 c.605 §58; 1971 c.529 §33]

CERTIFICATE OF LEGISLATIVE COUNSEL

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

Done at Salem, Oregon,
on November 1, 1973.

Thomas G. Clifford
Legislative Counsel