Chapter 309

1973 REPLACEMENT PART

Equalization of Property Taxes

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EQUALIZATION BY COUNTY BOARD OF EQUALIZATION

309.010 "Board" defined for ORS 309.020 to 309.150. As used in ORS 309.020 to 309.100 and 309.105 to 309.150, "board" means the county board of equalization.

309.020 County board of equalization. (1) Except as provided by subsection (5) of this section, the board of equalization of each county shall consist of:

(a) One member of the county court or one member of the board of county commissioners in counties having no county court;

(b) One member of the budget committee or, if there is no budget committee, one member designated by the tax supervising and conservation commission who shall be either a member of the commission or a resident of the county who possesses the qualifications of an appraiser, as provided in ORS 309.024, as the case may be; and

(c) A nonoffice-holding county resident who shall be appointed by the first two members of the board, who shall meet for that purpose on the first Tuesday in September of each year. The term of the third member shall be one year, starting with the first Monday in November; and he shall serve until the first Monday in November next following his appointment or until a successor is appointed. If the first two members cannot agree on the appointment of the third, the appointment shall be made by the presiding circuit judge of the district.

(2) In August of each year at the term of the county court or other regular meeting, or at a special meeting called by the chairman, the county court or board of county commissioners, and the budget committee or tax supervising and conservation commission, shall appoint the member or other person who shall serve on the county board of equalization for the period of one year.

(3) The member of the board appointed by the county court or appointed by the board of county commissioners shall, if present, be chairman of the board. Two members shall constitute a quorum. All meetings of the board shall be held at the county courthouse, and the county court or board of county commissioners shall make provision for a suitable meeting place.

(4) In the event of the inability or unwillingness of any member to serve, such indisposition continuing for more than seven consecutive days, he shall be replaced in the manner of an original appointment.

(5) In a county governed by a county charter:

(a) The county governing body may appoint one nonoffice-holding county resident to serve on the board instead of appointing a member of the county governing body; and

(b) The budget committee or tax supervising and conservation commission may appoint one nonoffice-holding county resident to serve on the board instead of appointing a member of the committee or commission.

[Amended by 1953 c.714 §3; 1955 c.709 §1; 1957 c.326 §1; 1967 c.142 §1; 1971 c.363 §1; 1973 c.61 §3; 1973 c.372 §1]

309.022 Record of board proceedings; board expenses; compensation of members and board's appraisers. (1) The board shall keep a record of all proceedings.

(2) Sufficient provision shall be made in the county budget for the reasonable expenses of the board, including a per diem allowance to the members thereof, a sum sufficient to defray the necessary traveling and living expenses of one member of the board while attending an in-service training school conducted by the Department of Revenue and a sufficient amount to compensate the appraisers provided for under ORS 309.024.

[1953 c.714 §3; 1955 c.709 §2]

309.024 Clerk of board; legal advisor; appraisers. The county clerk shall serve as clerk of the board and he or his deputy shall attend all sessions thereof. The district attorney shall be the legal advisor of the board and he or his deputy may attend all sessions thereof. The board shall hire one or more appraisers certified under ORS 308.010, or by such appraisal organizations as shall be designated by rules of the Department of Revenue, and not otherwise employed by the county, and other necessary personnel for the purpose of aiding the board in carrying out its functions and duties under ORS 309.026 and 309.040. In addition, the boards of the various counties may make such reciprocal arrangements for the exchange of the appraisers with other counties as will most effectively carry out the functions and duties of the boards.

[1953 c.714 §3; 1955 c.709 §3; 1957 c.326 §2; 1971 c.377 §2; 1973 c.336 §1]

309.026 November session of board; examination of ratio materials; recommendations to assessor. (1) After choosing the third member as provided by ORS 309.020,

the board shall convene on the first Monday of November of each year. The board shall continue its sessions from day to day, exclusive of Sundays and legal holidays, until the functions provided in subsection (2) of this section are completed.

(2) The board shall examine the ratio study for the current year that has been previously prepared by the county assessor under ORS 309.028, together with the report of its appraisers and all orders, findings, data and other material of the Department of Revenue relating to the ratio for the current year and the ensuing year. For the purposes of this examination, the Department of Revenue shall make available to the board copies of all such orders, findings, data and material. The board shall utilize the services of its appraisers employed under ORS 309.024 to examine, correlate and analyze such matter. The board shall then submit to the assessor its written recommendations relating to the steps that should be taken by the assessor to achieve uniformity of assessments at the ratio required by ORS 308.232, and within five days thereafter, shall submit a copy of these recommendations to the Department of Revenue. Upon completion of the examination and the submission of recommendations to the assessor and to the Department of Revenue, the board shall adjourn. In no event shall the recommendations of the board be turned over to the assessor later than December 15.

[1955 c.709 §4; 1957 c.326 §3; 1959 c.519 §3; 1971 c.377 §3]

309.028 Recommendations to board; ratio study by assessor; determining ratio between assessed and true cash value; cooperation between director and assessors. (1) On or before the first Monday in November of each year, the Director of the Department of Revenue shall give specific written recommendations to the county board of equalization as to the actions which, in the director's judgment, should be taken by the assessor to achieve compliance with ORS 308.232 in the forthcoming assessment roll. Copies shall be sent to the county court or board of county commissioners and county assessor, for their information.

(2) Between the first Monday in November and April 15 following, the county assessor shall act upon the recommendations of the board, prepare a ratio study in the manner provided by the rules and regulations promulgated by the Department of Revenue and determine the ratio between the assessed value of each class of locally assessed taxable property on the current assessment roll and the true cash value of each such class of property and the ratio of the total assessed value of all such locally assessed properties to their true cash value. Not later than April 16 of each year, the assessor shall file with the county clerk, as clerk of the board, three certified copies of his study, including the ratio between assessed and true cash values determined by him, and, within five days after such filing, shall file a certified copy with the Director of the Department of Revenue.

(3) The assessor and the director shall cooperate with each other to keep the director informed as to the assessor's needs and as to the status of the current assessment work. If, in the judgment of the director, the attainment of the assessment standard required by ORS 308.232 is in jeopardy, he shall notify the assessor in writing (not later than February 15) of his determination and the factors giving rise to it, with the statement that if unfulfilled statutory duties specied by the director are not met, the director will take action pursuant to ORS 309.035. A copy of such notice shall be sent to the county court or board of county commissioners, for its information.

[1955 c.709 §6; 1959 c.519 §4; 1971 c.377 §4]

309.030 [Amended by 1955 c.709 §9; renumbered 309.038]

309.032 Posting assessor's ratio. So that a taxpayer may know what relationship the assessed value of property on the current assessment roll bears to its true cash value, each county assessor shall, not later than April 16, post on or near each door opening into the assessor's office, and in a position where the notice can be read, a notice containing the following words (including the correct information for the blank spaces) printed in letters sufficiently large to be visible to a person with normal vision standing within 10 feet thereof:

The assessed valuation of locally assessed taxable property assessed by the county assessor's office in ..... County, as entered on the assessment roll for January 1, 19....., is ..... percent of the true cash value of such property.

The percentage determined by the assessor and shown in the notice shall be based upon the studies provided in ORS 309.028 and shall comply with ORS 308.232.

[1955 c.709 §7; 1959 c.519 §5; 1973 c.402 §13]

309.034 [1955 c.709 §8; repealed by 1971 c.377 §5 (309.035 enacted in lieu of 309.034)]

309.035 Department to examine ratios; substitution of department's ratio in certain cases; notice of rejection and substitution; filing petitions for equalization or reduction of assessments. (1) After May 1, but prior to the second Monday in May, the Director of the Department of Revenue shall examine the ratio study prepared by each county assessor under ORS 309.028, the ratio posted by the assessor under ORS 309.032, and studies prepared by the department's Property Tax Division, to determine whether or not the valuation of locally assessed property complies with the standard required by ORS 308.232. Within such time, if necessary to meet the requirements of ORS 308.232, the director shall issue a written order to the assessor to substitute the department's ratio for the posted ratio or to adjust the assessment roll:

(a) If the director finds that the ratio of assessed value to true cash value of locally assessed property as determined by him deviates more than 10 percent, and on and after January 1, 1976, deviates more than five percent, from the ratio required by ORS 308.232, the director shall substitute his ratio in place thereof. A ratio within the tolerance of 10 percent or five percent, whichever is applicable, is presumed to meet the requirements of ORS 308.232.

(b) If the director finds that any class of property is outside the points of tolerance described in paragraph (a) of this subsection, he shall order a change of assessed values to bring the class to 100 percent of true cash value. Such order may be made applicable to the class throughout the county or to the class in specific areas of the county and may take into account variations caused by appraisals being made in different years. Upon receipt of the order, the assessor shall give notice of such increase to each person in whose name one of the properties in the class is assessed. The notice need only show the amount of the proportionate increase of the May 1 value with a description of the class or part thereof affected, and shall designate the specific area or areas of the county affected. The notice shall further specify that the board of equalization will entertain petitions for the reduction and equalization of the assessed valuation placed upon the property for an additional seven days beyond the date of the mailing of the notice, or until the end of the first week the board is in session under ORS 309.040, whichever is later. Notice shall be mailed not later than 10 days after receipt of the order by the assessor, and may be in the form of an unsealed postal card. The county assessor shall retain a copy of each notice for a period of one year, and failure to do so is prima facie evidence that notice was not given as required by this section. The board of equalization shall not amend such orders, but may give other relief on any separate assessment of property as is within the board's statutory authority.

(2) If the director rejects the ratio and determines a new ratio, he shall immediately issue notice thereof to the assessor and to the board of equalization, showing why the ratio was changed. Upon receipt of notice of the new ratio, the assessor shall, in place of the ratio posted by him, post the new ratio in the manner provided in ORS 309.032. The board shall immediately thereafter give public notice, stating the ratio posted by the assessor and the ratio determined by the director and the director's reasons for the change in ratio. The notice shall further specify that the board will entertain petitions for the reduction and equalization of the assessed valuations placed on property for an additional seven days beyond the date of the third publication or the date of the posting of the notice or until the end of the first week the board is in session under ORS 309.040, whichever is later. The notice shall be given by three consecutive daily publications published in a daily newspaper of general circulation in the county, or if there is no daily newspaper of general circulation in the county, then by two consecutive weekly publications in any other newspaper circulated in the county, or if there is no newspaper circulated in the county, then by posting notices in six conspicuous places in the county. Proof of such notice shall be made as provided in ORS 309.050.

(3) Filing of petitions under subsections (1) and (2) of this section shall be made in the same manner as provided for petitions under ORS 309.100, except for the time of filing.

[1971 c.377 §6 (309.035 enacted in lieu of 309.034); 1973 c.71 §1]

309.036 Publicizing ratio. (1) The committee or board, otherwise authorized by law to publish or give notice of a public meeting for the discussion of the estimates of receipts and expenditures of a county for the ensuing fiscal year, may include in such notice the ratio as adopted by the assessor or by the Department of Revenue pursuant to

ORS 309.028 or 309.035, whichever is applicable at the time of publication or notice.

(2) In order that full publicity may be had of the determinations of ratio, in addition to the notices otherwise prescribed by statute, the assessor and department may cause additional publicity thereof to be given by other means, including publications in other newspapers and by radio and television announcements.

[1955 c.709 §§17, 18; 1971 c.377 §7]

309.038 Function of board at May session. The board, at its May sessions, shall, as by law provided:

(1) Examine and correct the assessment rolls prepared by the assessor.

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

(3) Assess omitted taxable property.

[Formerly 309.030]

309.040 May session of board; when equalization complete; meetings to increase or reduce particular assessments. (1) The board shall convene at the courthouse on the second Monday in May of each year. The board shall continue its sessions from day to day, exclusive of Sundays and legal holidays, until the examination and correction and equalization of the assesment rolls is completed; but the board shall complete the examination, correction and equalization within three weeks from the time it is required by law to meet; provided, the board may, by resolution, extend its sessions for a period not exceeding two weeks.

(2) Unless sooner completed, at the expiration of the three-week period, or any lawfully extended period, the examination, correction and equalization of the assessment rolls shall be deemed to be complete.

(3) Notwithstanding the provisions of subsections (1) and (2) of this section, after the equalization of the assessment rolls is complete, the board may from time to time meet on call of its chairman to increase or reduce particular assessments, subject to the provisions of paragraphs (b) and (c) of subsection (2) of ORS 309.110.

[Amended by 1953 c.714 §3; 1959 c.666 §2]

309.050 Notice of May session and ratio; persons interested to appear. (1) Before the May sessions of the board, each assessor, or his deputy, shall give public notice by three weekly publications in a newspaper of general circulation in the county or, if there is no such newspaper, then by posting notices in six conspicuous places in the county, setting forth that the board of equalization will attend on the day specified in the notice, at the courthouse in the county and publicly examine the assessment rolls and correct all errors in valuation, description or qualities of lands, lots or other property assessed by the assessor, and stating the ratio adopted or determined by the director under ORS 309.035 if the director has at the time of the first publication adopted or determined the ratio, otherwise stating the ratio determined by the assessor under ORS 309.028 and 309.032.

(2) Proof of such notice shall be made. If the notice is published in a newspaper, proof thereof shall be made by affidavit as provided by law, filed with the county clerk on or before the day on which the board is to convene. If the notice is posted, proof thereof shall be made by the affidavit of the assessor or his deputy, setting out the time, manner and place of posting the notices, similarly filed with the county clerk.

(3) Persons interested shall appear at the time and place appointed in the notice.

[Amended by 1955 c.709 §10; 1971 c.377 §8]

309.060 Assessor to present assessment roll. At the May meeting the county assessor shall lay before the board the assessment rolls prepared by him.

[Amended by 1955 c.709 §11]

309.070 Oath of board members. Before proceeding to the equalization of the rolls each member of the board shall take and subscribe to an oath to faithfully and honestly examine, correct and equalize at full cash value the assessment roll and all property returned by the assessor. The oath shall be administered by a member of the board and shall be filed with the county clerk.

309.080 Corrections or additions by board. At the May sessions, if it appears to the board that there are lands or lots or other property assessed twice, or incorrectly assessed as to description or quantity, and in the name of a person or persons not the owner thereof, or assessed under or beyond its true cash value, or a percentage thereof, applied uniformly to all classes of property within the county, the board shall order proper corrections of the roll. If it appears to the board that lands, lots or other property assessable by the assessor are not assessed, the board shall order the proper assessment of the property at its true cash

value, or a percentage thereof, applied uniformly to all classes of property within the county.
[Amended by 1955 c.709 §12; 1957 c.326 §4]

309.090 Notice to show cause against increase in valuation or addition of omitted property. (1) Except as provided in subsections (2) and (3) of this section, the board shall not increase the assessed valuation of any property on the assessment roll or add omitted property to the roll without giving to the person in whose name it is assessed at least five days' notice to appear and show cause, if any there be, why the assessed valuation of the property, 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.

(2) A notice shall not be necessary if the person appears voluntarily before the board, and is there personally notified that his property, or some specified part thereof, is, in the opinion of the board, assessed below its true cash value and is not uniformly assessed with other property, or has been omitted from the roll.

(3) A notice of increase in valuation shall not be necessary where the board increases in a certain proportion the assessed valuations of all properties in clearly defined areas, or classes as established by the Department of Revenue, upon the rolls, in order that the assessed valuations of such properties generally shall be at true cash value and shall be equalized, as required by law.
[Amended by 1953 c.296 §2; 1957 c.326 §5]

309.100 Petition for reduction of assessment. (1) The owners of any taxable property, or the person in whose name such property is assessed, may petition to the board for reduction and equalization of the assessed valuation placed upon such property by the county assessor on the roll submitted to the board in accordance with ORS 309.060.

(2) Each petition for the reduction and equalization of the assessed valuation of a particular property shall:

(a) Be made in writing.

(b) State the facts and the grounds upon which the petition is made.

(c) Be verified by the oath of the petitioner or his attorney.

(d) Except when the filing of the petition at a different time is permitted under ORS 309.035 or 309.103, be filed with the board not later than the Monday following the first week the board is required by law to be in session under ORS 309.040.

(e) State the address to which notice of the action of the board shall be sent.

(f) State if the petitioner desires to appear at a hearing before the board.

(3) If the petitioner has requested a hearing before the board, the board shall give such petitioner at least five days' written notice of the time and place to appear. If the board should deny any petition upon the grounds that it does not meet the requirements of subsection (2) of this section, it shall issue a written order rejecting the petition and set forth therein the reasons the board considered the petition to be defective.
[Amended by 1955 c.709 §14; 1959 c.56 §1; 1967 c.78 §5; 1969 c.561 §2; 1971 c.377 §9; 1973 c.402 §34]

309.103 When time extension for filing petition is available. If a notice required by subsection (3) or (4) of ORS 308.280 is mailed by the county assessor one or more days after the first Monday in May, as evidenced by the postmark on such notice or on the envelope in which such notice is mailed, the time within which the taxpayer concerned may file a petition under ORS 309.100 is extended for an equal number of days not to exceed 30 days. If the board has adjourned, the chairman shall call such meetings of the board, under subsection (3) of ORS 309.040, as are necessary to act upon the petition.
[1969 c.561 §1; 1973 c.402 §14]

309.105 Petition need refer only to petitioner's property; determination of correct assessed valuation. (1) When a county assessor is required to post the notice provided for in ORS 309.032 or 309.035, if a person petitions under ORS 309.035 or 309.100 for reduction and equalization of the assessed valuation of property assessed in such county and states in his petition the true cash value of the particular property, the county board of equalization shall not deem such petition insufficient or fail to consider or to take action thereon merely because the petitioner, in stating therein the facts and grounds upon which the petition is made, does not make statements regarding the valuation or assessment of property other than the particular property with which the petition is concerned.

(2) When the county board of equalization determines whether the particular property of a petitioner is assessed beyond its

true cash value or a percentage thereof applied uniformly to all classes of property within the county, it shall consider the correct assessed valuation of the property to be the result obtained by multiplying the true cash value of the property, as determined by the board, by the percentage contained in the notice required by ORS 309.032 or 309.035, whichever percentage is applicable.
[1955 c.709 §13; 1971 c.377 §10]

309.110 Formal orders of board; time for making orders applicable to entire class of property; manner of carrying out orders after July 1. (1) The action of the board upon every petition for the reduction of a particular assessment, and the determinations of the board that certain corrections, additions to or changes in the roll should be made, shall be entered of record by formal order. A copy of the order as to each petition shall be sent, by registered or certified mail, to the petitioner at the post-office address given in his petition, and a copy of all orders shall be delivered to the assessor not later than five days after the adjournment of the board meetings. The orders of the board shall specify what changes shall be made in the roll, if any, and shall direct the assessor to make them. The district attorney shall aid the board in the preparation of its orders.

(2) Notwithstanding any other provision of law:

(a) The board shall not make any order after July 1 of the year in which the roll is prepared increasing or decreasing assessments in a certain proportion applicable to all property of a certain class or classes upon the assessment roll.

(b) Any increase made by the board after July 1 of a particular assessment shall be added to the assessment and tax roll as omitted property in the same manner as other omitted property is added to the assessment and tax roll.

(c) Any reduction made by the board after July 1 of a particular assessment shall not affect the assessment as shown on the assessment and tax roll except that the taxpayer shall be refunded the amount of tax based on the excess of the assessment.
[Amended by 1957 c.326 §6; 1959 c.666 §1]

309.120 Entry in roll of corrections, additions or changes. Corrections, additions to, or changes in the roll shall be entered therein by the assessor in a manner clearly showing that the assessor's prior entry, if any, has been superseded, and showing the entry ordered by the board, indicating the change substantially "as equalized by the county board." The entries shall be a part of the record of the action of the board.
[Amended by 1957 c.326 §7]

309.130 Returning rolls to assessor; making corrections. The assessment rolls, when examined and equalized by the board, shall be returned to the county assessor, at which time he shall make such corrections as are required by the orders of the board.
[Amended by 1957 c.326 §8]

309.140 Record of board affairs. The meetings, qualification, sittings and adjournment of the board shall be recorded in the journal of the county court or the board of county commissioners.

309.150 Equalization of assessment of unsecured personal property. Assessment of stocks of goods or merchandise and of personal property, on which the tax is required to be paid as provided in ORS 311.460, 311.465 and 311.480, shall be equalized by the board in the same manner that other assessments of property are equalized.

309.210 [Repealed by 1953 c.708 §19]

309.220 [Repealed by 1953 c.708 §19]

309.230 [Repealed by 1953 c.708 §19]

309.240 [Repealed by 1953 c.708 §19]

309.250 [Repealed by 1953 c.708 §19]

309.260 [Repealed by 1953 c.708 §19]

309.270 [Repealed by 1953 c.708 §19]

EQUALIZATION OF ASSESSED VALUATIONS OF COUNTIES BY DEPARTMENT OF REVENUE

309.310 "Department" defined for ORS 309.320 to 309.400. As used in ORS 309.320 to 309.400, "department" means the Department of Revenue.

309.320 Department to equalize assessed valuation of counties. In order to secure an equal and uniform assessment and taxation of all the taxable property in the state, the Department of Revenue shall, annually, equalize the assessed valuation of the several counties in the state, as equalized by the several county boards of equalization, and certified by the county assessors thereof to the director of the department, including that

assessed and apportioned to the several counties by the department as provided by law.

309.330 Transmission of summary of equalized assessment roll by assessor. (1) Forthwith after the assessment roll of any county has finally been equalized by the county board of equalization as provided by law, not later than the first Friday after the second Monday in June, the county assessor shall transmit to the director a certified copy of the summary of the equalized assessment roll.

(2) The summary of the assessment roll as equalized by the county board of equalization shall show in tabulated form, with such classification of property as the director shall prescribe, all the taxable property in the county as equalized by the county board of equalization.

[Amended by 1969 c.520 §34]

309.340 Recording and tabulating summaries. Upon the receipt of tabulated summaries of the assessment rolls, the Administrator of the Property Tax Division or some other officer appointed by the director shall record the summaries in a book provided and kept in his office for that purpose and shall, subject to the instructions of the director, compile the summaries into tabular form for the use of the director.

[Amended by 1969 c.520 §35]

309.350 Equalizing assessments. In order to ascertain and equalize the amount of taxable property in each county, the director shall meet with the appropriate members of his staff on the second Monday in June of each year and shall proceed to equalize the certified assessments of the several counties as provided in ORS 309.360 to 309.390.

[Amended by 1969 c.520 §36]

309.360 Examining summaries; obtaining other information. The department shall examine and compare the summaries of the equalized assessment rolls as certified by the county assessors and may obtain such other information as the department considers necessary to ascertain and determine the true and relative value of all the taxable property in the several counties, including both property equalized by the county board of equalization and property assessed by the department.

309.370 Equalizing total value of taxable property; tabulating results. (1) After the director has examined and compared the summaries and obtained the other necessary information, he shall equalize the total value of all the taxable property in the several counties, including property assessed by the county boards of equalization and property assessed by the department, so that the values are as nearly equal and uniform as possible.

(2) The director shall determine from the values so equalized the percentage that the equalized value of the taxable property in each county is of the whole value of the taxable property in the state as so equalized and shall combine the result in a table, or tables, in convenient form.

(3) When finally approved by the director, the tables shall be signed by him in duplicate and authenticated by the official seal of the department. One copy of the tables shall be delivered to the Secretary of State; the other copy shall be retained on file in the department.

[Amended by 1969 c.520 §37]

309.380 Printing and distributing tables. The Secretary of State shall cause the tables delivered to him pursuant to subsection (3) of ORS 309.370 to be printed in convenient form. He shall, as soon as practicable, over his official seal, transmit two copies of the printed tables to each county clerk and county assessor in the state.

309.390 Review of assessment roll and equalization to proceed concurrently. The review and correction of the assessment roll as provided in ORS 308.580 to 308.610 and the equalization as between counties as provided in ORS 309.310 to 309.380 shall proceed concurrently.

309.400 Ordering change of valuation by or reconvening of county board of equalization; making changes if board fails to comply. (1) The department may order any county board of equalization to raise or lower the valuation of any taxable property and to add property to the assessment roll. The department may require any county board of equalization to reconvene after its adjournment for any purpose for which it is legally constituted and may make such orders as it determines to be just and necessary.

(2) If a county board of equalization fails to comply with any order or requirement of the department, the department may make the correction or change in the assessment roll, and the corrections and changes shall be a part of the record of the

proceedings of the board of equalization. If the department raises the valuation of any property or adds property to the assessment roll, it shall give notice for the same time and in the same manner as is required in like cases for county boards of equalization. [Amended by 1953 c.22 §2]

309.410 [1955 c.709 §16; 1967 c.293 §38; 1969 c.520 §38; repealed by 1971 c.377 §12]

309.510 [Amended by 1955 c.591 §1; 1961 c.590 §3; renumbered 291.342]

309.520 [Amended by 1953 c.323 §3; 1955 c.34 §1; 1955 c.591 §2; 1961 c.590 §4; renumbered 291.344]

309.530 [Amended by 1961 c.590 §5; renumbered 311.657]

309.540 [Repealed by 1953 c.705 §2]

309.550 [Renumbered 311.658]

PENALTIES

309.990 Penalties. (1) Violation of ORS 309.032 is punishable, upon conviction, as provided in subsection (4) of ORS 305.990; and the office of a convicted assessor shall become vacant when the conviction is final. The failure of the assessor to include the correct percentage in the notice required to be posted under ORS 309.032 is not a violation of ORS 309.032 unless the number in the posted notice indicating percentage varies at least 20 percent from the ratio as finally determined or approved by the Director of the Department of Revenue under ORS 309.035.

(2) The board of equalization, at the time of its first meeting next following the action of the director under ORS 309.350, shall report to the district attorney any apparent violations of subsection (1) of this section.

(3) Any person who wilfully and knowingly presents or furnishes to the director or any member of his staff any statement required by the director or his representatives or agents, under ORS 309.360, that is false or fraudulent is guilty of perjury and, upon conviction, shall be punished as provided by law for such crime.

[Subsections (1) and (2) enacted as 1955 c.709 §15; 1969 c.520 §39; 1971 c.377 §11]

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