Chapter 310

1975 REPLACEMENT PART

Levy of Property Taxes; Tax Reduction Programs

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LEVY OF TAXES

310.010 Determination of amount of tax for county and other purposes. The county court or board of county commissioners of each county shall, in July of each year, estimate and determine the amount of money to be raised for county purposes for the current fiscal year, and also the several amounts to be raised in the county for other purposes, as required or authorized by law. The determination shall be entered in its records.

310.020 Levy of tax to defray county expenses. The county court or board of county commissioners for each county in the state shall, in July of each year, levy a tax upon all taxable property in the county sufficient in amount to defray the expenses of the county for the current fiscal year.

310.030 Levy of taxes required or permitted by law. The county court or board of county commissioners shall, in July of each year, levy all taxes which by law it is required to levy, and any other taxes which it may determine to levy and by law it is permitted to levy.

310.040 Reducing levy where necessity for budget item eliminated. If after a tax levy has been made by any county court or board of county commissioners and before the extension of the levy upon the tax rolls, the necessity for any item contained in the budget upon which the levy is based is eliminated by act of the Legislative Assembly, the county court or board of county commissioners shall by appropriate order reduce the amount of the levy by the amount of such item. Thereupon the levy shall be extended upon the rolls as so reduced.

310.045[1965 c.604 s.2; repealed by 1969 c.612 s.5]

310.050 Making levy in dollars and cents; reporting levy to assessor and clerk. All counties, cities, school districts and other corporations, which are vested with the power of levying taxes, shall:

(1) Make their total levy in dollars and cents, and not otherwise.

(2) Report the total levy and the anticipated maximum addition to the rate of levy, stated under ORS 310.395 as to any election that was necessary to authorize a part of the total levy, to the county assessor and county clerk at the time and in the manner provided in ORS 310.060.

[Amended by 1959 c.181 s.1; part renumbered 310.065; 1967 c.293 s.3]

310.060 Giving notice of levy. (1) Not later than July 15 of each year, every city, school district or other public corporation authorized to levy a tax shall give to the assessor of the county in which the principal office of the tax-levying body is located the documents required by subsection (2) of ORS 294.555 and shall give to the clerk of such county, or if such tax-levying entity is located in more than one county then to the assessor and the clerk of each other county wherein any part thereof is located, notice in writing of the tax levy made by it for the current fiscal year, accompanied by a true copy of its budget as finally adopted. The notice shall state:

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

(b) The amount levied inside the constitutional limitation;

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

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

(e) The amount levied inside any statutory limitation;

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

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

(2) The Department of Revenue may prescribe the form of notice. All amounts shall be stated in dollars and cents and the rate of levy in dollars and cents per thousand dollars of true cash value, as required by law. If the notice is given to the assessor and the clerk of more than one county, a copy of each other such notice given shall accompany every notice given. Upon the giving of the notice, every school district immediately shall supply a copy thereof to the school superintendent of the county wherein the district is located. Immediately upon receipt thereof every such notice and copy shall be filed in the office of the receiving officer.

(3) For good and sufficient reason, the county assessor may make such extension of time for the giving of the notice as he considers reasonable.

[Amended by 1955 c.259 s.1; 1967 c.293 s.4; 1973 c.333 s.2]

Note: The amendments to 310.060 are first operative as to budgets prepared for fiscal years beginning after June 30, 1974. See section 3, chapter 333, Oregon Laws 1973.

310.065 Procedure where notice of levy not given. If the written notice of a tax levy is not given to the county assessor at the time specified, or as extended, under ORS 310.060, the assessor shall not include such levy in his computation of the rate percent of levy under ORS 310.090. The rate percent of such levy shall be computed by the tax collector with the assistance of the assessor and extended on the rolls in the manner provided by law.
[Formerly part of 310.050]

310.070 Procedure where levy reported in excess of limitations. If the levy reported to the clerk and assessor under ORS 310.050 is in excess of:

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

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

then the assessor shall not enter the excessive levy upon the tax roll of the county and the assessor, upon the advice of the Department of Revenue, shall extend upon the tax roll of the county only such part of the levy as will comply with the constitutional and statutory limitations governing the levy.
[Amended by 1967 c.293 s.5; 1971 c.646 s.3]

310.080[Repealed by 1957 c.626 s.1]

310.081[Subsections (1) and (2) of 1961 Replacement Part enacted as 1957 c.626 s.11; subsection (3) of 1957 Replacement Part enacted as part of 1957 s.s. c.2 s.4; 1959 c.388 s.9; repealed by 1963 c.570 s.33]

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

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

310.090 Computation of rate of levy. Subject to ORS 310.070, the county assessor shall compute the rate of levy for each tax-levying body by dividing the assessed valuation into the total amount of money proposed to be raised by taxation, and the rate when so computed shall be expressed in the nearest even amount of dollars and cents, per thousand dollars of assessed value, that will produce the amount of money required to be raised.
[Amended by 1967 c.293 s.11]

310.100 Taxes to apply to property shown by assessment roll; furnishing certificate showing aggregate valuation of taxable property. Each tax levied by any municipal corporation, taxing district or political subdivision shall apply to all the taxable property therein, as shown by the assessment roll last compiled by the assessor. The assessor, upon the application of the governing body or of the duly accredited officer of any such municipal corporation, taxing district or political subdivision, shall furnish a certificate, properly verified, showing the aggregate valuation of the taxable property therein.

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

(2) The purpose of this section is to insure that the rate of taxation is uniform throughout the taxing district.
[1971 c.720 s.1]

310.110 Apportionment of levy where taxing district lies in two or more counties; estimates. (1) If a taxing district lies in two or more counties, the total amount of taxes levied by such district shall be apportioned on the basis of the equalized valuation of the current assessment year as determined by application of the respective county ratios fixed by the Department of Revenue, in the proportion that the equalized valuation of part of such district lying in each county bears to the equalized valuation of the whole district; provided, that whenever a boundary change affecting such district becomes effective as to the levy being apportioned, an adjustment of the equalized valuation shall be made so as to reflect said boundary change.

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

for the apportionment required by this section.

(3) Notwithstanding any provision of ORS 321.405 to 321.520, timber in eastern Oregon shall be considered as though it remained on the tax rolls at the appraised values established pursuant to subsection (3) of ORS 321.485, but only for the purpose of apportionment of the levy required by subsection (1) of this section.

[Amended by 1953 c.194 s.2; 1963 c.274 s.1; 1967 c.199 s.1; 1971 c.482 s.1]

310.120 Limit on amount of continuing fixed millage tax. The amount of any continuing fixed millage tax levied by the state, county, city or other municipality or district upon the assessed valuation of any year, shall be limited to the amount of such millage levy of the preceding year, plus six percent thereof. However, where the maximum millage authorization of any continuing levy voted by the people has not been made in a preceding year, the limitation contained in this section shall not prevent the levying of such maximum millage authorization in any later year.

310.125 Special rule for computing maximum amount of certain continuing levies; purpose. (1) Effective for the fiscal year 1962-1963 and subsequent fiscal years, the authorized amount of any continuing property tax levy described in subsection (2) of this section shall be computed by multiplying the current true cash value of taxable property to which the voted millage or percentage is to be applied by the ratio assigned by the Department of Revenue applicable to the county of the taxing unit involved as of January 1 of the calendar year in which the continuing levy was approved by the voters of the unit.

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

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

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

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

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

(4) This section does not apply to levies which were approved for the purpose of financing a fire and police disability and retirement fund.

[1961 c.719 ss.1, 2; 1975 c.189 s.1]

310.130 Tax limitations after expansion of boundaries of taxing unit. When the boundaries of a county, municipality, district or other body to which the power to levy a tax shall have been delegated, have been expanded through annexation of territory, then for the purpose of applying the limitation contained in section 11, Article XI, Oregon Constitution, the tax base of said taxing unit for the fiscal year next following the annexation shall be increased by an amount equal to the equalized assessed valuation of the taxable property in the annexed territory for the fiscal year of the annexation multiplied by the millage rate within the tax base of the annexing unit for the fiscal year of the annexation, plus six percent of said amount.

ELECTION UPON QUESTION OF INCREASING TAX LEVIES

310.310 Manner of calling and holding elections. Elections for voting upon the question of increasing the tax levy in the counties, municipalities and districts not possessing a separate legislative department, shall be called and held in the manner respectively provided by ORS 310.330 to 310.395.

[Amended by 1953 c.311 s.7]

310.320[Repealed by 1953 c.311 s.7]

310.330 County tax levy. (1) Whenever it is necessary in the estimation of the county court or board of county commissioners of any county to increase the amount of the tax levy over the amount limited by the Constitution except on vote of the people, the county court or board of county commissioners

shall make and enter an order for a special election on the question and shall certify to the county clerk that the increase, in its judgment, is necessary, stating the reasons therefor and the amount of the increase in not to exceed 100 words. The determination and certificate shall be made not less than 35 days before the first Tuesday after the first Monday in November or the fourth Tuesday in May in any year, or the day specified for the special election in the order.

(2) Thereupon and not less than 30 days before the date of the election, the county clerk shall issue and mail to the respective judges and clerks of election in the precincts in his county, election notices prepared in the same form and manner as for a regular general election, stating thereon that the question of increase of the county tax levy will be voted upon at such election and shall include therein a copy of the certificate of the county court or board of county commissioners.

(3) Thereafter the election thus called shall be held on such date in the same manner as other general or special elections are held and the votes cast upon such election shall be received, counted, returned, and canvassed in the same manner as votes for candidates for county officers.

[Amended by 1953 c.311 s.7; 1967 c.105 s.9]

310.340 Optional manner of giving notices required by ORS 310.330. In any year when a regular election is to be held throughout the state, or a special election is to be held throughout the state or any county for any other purpose, on the first Tuesday after the first Monday in November, or on the fourth Tuesday in May, the notices of election provided to be given by the county clerk of each county by subsection (2) of ORS 310.330 may be included in the general notice of such election.

[Amended by 1953 c.311 s.7; 1967 c.105 s.10]

310.350 Tax levy of ports, districts and municipalities without legislative departments. (1) In ports, irrigation districts, drainage districts and all other municipalities and quasi municipalities which are operated under the provisions of state laws and have no legislative departments other than the people as a whole, the determination of the necessity to increase the tax levy over the amount limited by the Constitution except on vote of the people and the certificate thereof with a statement of the reasons therefor and the amount of the increase in not to exceed 100 words shall be made by the board of commissioners or other managing board thereof which is charged with the power and duty of levying taxes for such port, district or municipality.

(2) In ports and other districts which conduct their elections in connection with the regular county elections, the determination and certificate required by subsection (1) of this section shall be made and given to the county clerk not less than 70 days prior to the first Tuesday after the first Monday in November or the third Friday in May of any year. If an election is to be held throughout the county on such date, the county clerk shall include in the notices thereof which are sent to the judges and clerks of elections in the precincts within the port or district, a notice of the port or district election containing a copy of the certificate stating the reasons for increasing the tax levy. If no election is to be held throughout the county on such date in such year, the county clerk shall issue and mail to the judges and clerks of election in the precincts within the port or district notices of such election containing a copy of the certificate of such increase.

(3) In other districts not holding their elections in connection with the county elections, the board shall also fix the date of the election. The notice calling the election shall be given and published by the same officers and in the same manner as otherwise provided by law for calling or giving notice of elections in the district. The notice shall be given and published for not less than the number of days prior to the date of the election as provided by law for calling or giving notice of other elections in the district.

(4) The votes upon the question submitted pursuant to this section in all ports and districts shall be given, received, counted, returned and canvassed in the same manner as for election of officers or other questions submitted to vote of the people in the port or district.

310.360 School district tax levy. (1) Whenever it is necessary in the opinion of any district school board to increase the amount of the tax levy in the district over the amount limited by the Oregon Constitution except on vote of the people, the board shall make a determination upon the question of increasing the tax levy and fixing the date of the election in the manner provided in ORS 259.260. The district shall submit an explanation of the question in the manner provided in ORS 310.385 in lieu of the cer-

tificate referred to in ORS 310.330 to 310.395.

(2) A notice of the election shall be given in the same manner as other elections are called by the district.

(3) The election shall be conducted and held and the result thereof ascertained in the usual manner of holding such elections in the district, and at the time specified in the notice.

[Amended by 1953 c.584 s.2; 1965 c.100 s.125; 1971 c.646 s.2; 1975 c.770 s.2]

310.370[Repealed by 1971 c.647 s.149]

310.380 Municipalities having legislative department. In all cities and towns or other municipalities having a legislative department, provision may be made by each such municipality for holding the elections provided for in ORS 310.310 to 310.395 by the other subdivisions of the state.

[Amended by 1953 c.311 s.7]

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

[1971 c.646 s.1]

310.390 Including statement of reasons for increasing levy in ballot; oral statement in district not using printed ballots. (1) The question of increasing any tax levy when submitted to the vote of the people as provided in ORS 310.310 to 310.395, shall be stated on the ballot by including in the question the statement of the reasons for increasing the levy made by the tax levying body of the county, district or municipality, or by the board, officer or officers upon whose certificate the election is called and held. The votes of the people shall be given upon the answers "yes" and "no" in the usual manner of submitting questions to vote of the people.

(2) When the vote is taken by the voters of a road district or other district not using printed ballots in holding its elections, the oral statement of the question as shown by the records of the elections or the meetings at which they are held is sufficient.

[Amended by 1953 c.311 s.7]

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

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

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

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

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

(5) This section has no application to elections and levies with respect to bonds,

for which provision is made in ORS chapter 286 and ORS 287.004 to 287.026 and 287.052 to 287.528 or other laws.

(6) The statement required by this section shall be added to and made a part of the 150 word explanation required by ORS 310.360 and 310.385, but the number of words contained in the statement required by this section shall not be included in the 150 word limitation.
[1967 c.293 s.2; 1971 c.646 s.4; 1973 c.105 s.1]

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

310.402 Tax base elections to be held only at primary or general election; explanation of levy; notices. Under subsection (5), section 11, Article XI of the Oregon Constitution, tax base elections shall be held only at a regular state-wide general or primary election. The explanation for the election shall be made pursuant to ORS 310.385, and shall specify in dollars and cents the amount of tax base in effect during the current fiscal year in which the election occurs and the amount of tax base in dollars and cents submitted to the voters for approval. The manner of giving notices shall be in accordance with ORS 259.080, 310.330, 310.340 or 310.360 whichever is applicable.
[1973 c.339 s.2]

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

TAX REDUCTION PROGRAMS
(Generally)

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

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

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

(Inventories)

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

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

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

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

(3) As used in subsection (1) of this section, "inventory" means farm machinery used in the planting, cultivating, or harvesting of farm crops, all livestock and items of tangible personal property described as materials, supplies, containers, goods in process, finished goods and other personal property owned by or in possession of the taxpayer, that are or will become part of the stock in trade of the taxpayer held for sale in the ordinary course of his business.
[1969 c.612 ss.1, 2; 1973 c.670 s.1]

Note: The amendements to 310.608 apply to assessment years beginning on and after January 1, 1973. See section 2, chapter 670, Oregon Laws 1973.

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

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

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

(Mobile Homes)

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

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

(Homestead and Rental Assistance)

Note: The amendments to 310.630, 310.640, 310.645, 310.657, 310.677 and 310.690 by sections 1 to 6, chapter 752, Oregon Laws 1973, and 310.682, 310.700, 310.706 and 310.712, and section 2c, chapter 752, Oregon Laws 1973, apply to rent paid on or after January 1, 1973, and property taxes billed for the fiscal year beginning on and after July 1, 1973. See section 13, chapter 752, Oregon Laws 1973.

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

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

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

(3) "Homestead" means the principal dwelling, either real or personal property, whether owned or rented, and the land area of the tax lot upon which it is built.

(4) "Household" means the taxpayer, his spouse and all other persons residing in the homestead during any part of the calendar year for which a claim is filed.

(5) "Household income" means the aggregate income of the taxpayer and his spouse who resides in the household received during the calendar year for which the claim is filed.

(6) "Income" means the sum of "adjusted gross income" as defined in the federal Internal Revenue Code of 1954, as amended, relating to the measurement of taxable income of individuals, estates and trusts computed without the deduction for 50 percent of the excess long term capital gains less short term capital losses provided by section 1202 of the federal Internal Revenue Code of 1954; gross amount of any otherwise exempt pension less return of investment, if any; old age and survivorship payments received under the federal Social Security Act; welfare payments; nontaxable dividends; unemployment benefits and nontaxable interest not included in federal adjusted gross income. "Income" does not include any governmental grant which must be used by the taxpayer for rehabilitation of his homestead.

(7) "Net rent" means rental paid solely for the right of occupancy of a homestead, including the right to use the personal property located therein, unless such homestead is exempt from property taxes and no payments in lieu of taxes of more than 10 percent of the rental are made on behalf of the homestead. "Net rent" does not include advanced rental payments for another period and rental deposits, whether or not expressly set out in the rental agreement, or payments made to a nonprofit home for the elderly described in ORS 307.375. If a landlord and tenant have not dealt with each other at arm's length, and the department is satisfied that the net rent charged was excessive, it may adjust the net rent for purposes of ORS 305.515, 310.630 to 310.657, 310.677 to 310.690 and 310.700 to 310.712 to a reasonable amount for purposes of ORS 310.630 to 310.690.

(8) "Owned" includes being purchased under a recorded instrument of sale.

(9) "Rent constituting property taxes" means 17 percent of the net rent actually paid in any calendar year by a taxpayer and his household soley for the right of occupancy of their homestead in the calendar year, and which rent constitutes the basis of a claim submitted in the succeeding calendar year for relief under ORS 310.630 to 310.690 by the taxpayer.

(10) "Statement of net rent for which refund is claimed" means a declaration by the applicant, under penalties of false swearing, that the amount of net rent designated is the actual amount both incurred and paid during the year for which a refund is claimed.

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

(12) "True cash value" has the meaning set forth in ORS 308.205.
[1971 c.747 s.2; 1973 c.752 s.1; 1975 c.616 s.1]

Note: See note preceding 310.630.

310.632 Policy. The Legislative Assembly finds that:

(1) There is a serious deficiency of rental housing available within the means of many Oregon households.

(2) The rental housing deficiency is felt most acutely by elderly households with incomes near poverty level.

(3) There is no economic possibility of filling this rental housing deficiency with new subsidized construction.

(4) In many areas there is a large enough supply of housing so that new construction is not justified; the problem is entirely one of inadequate income.

(5) Many of these near poverty level elderly households are having to spend in excess of half their incomes just for shelter.

(6) A rental assistance program operated through the Department of Revenue would alleviate this situation and, by reducing the proportion of income needed for rent, would enable these near poverty level elderly households to better provide for other necessities of life.

[1975 c.672 s.16]

Note: 310.632 was not added to and made a part of ORS chapter 310, or any series therein, by legislative action.

310.635 Eligibility; amount; processing claims; treatment of payments. (1) A taxpayer is eligible for rental assistance payments under this section if:

(a) He is 65 years of age or older before April 15 of the year for which rental assistance is claimed;

(b) His household income is less than $3,000;

(c) His gross rent is in excess of 60 percent of his household income;

(d) He files a claim with the department as proof of eligibility for rental assistance as required by subsection (4) of this section; and

(e) He is living in Oregon and has been living in Oregon for more than six months prior to the time of filing a claim for rental assistance.

(2) A taxpayer eligible for rental assistance under this section shall be paid by the department an amount equal to the positive difference between the taxpayer's gross rent and 60 percent of his household income, except that the assistance shall not exceed the following maximum amounts:

Household Income	Maximum Annual Rental Assistance
$ 0 - 499	$1,080
500 - 999	960
$ 1,000 - 1,249	$840
1,250 - 1,499	720
1,500 - 1,749	600
1,750 - 1,999	480
2,000 - 2,249	420
2,250 - 2,499	360
2,500 - 2,749	300
2,750 - 2,999	250

(3) Except for the first claim filed by a taxpayer which is filed after April 15, the rental assistance payments required by subsection (2) of this section shall be made by the department in 12 equal monthly payments from the month that the claim was received by the department. In the case of the first claim filed after April 15, equal monthly payments shall be made from the month the claim was received by the department through the following January.

(4) On or before April 15 of the year for which a claim is filed in each year after the first claim is filed, a taxpayer claiming the rental assistance provided under this section shall submit his claim to the department on a form prescribed by the department. The first rental assistance claim filed by a taxpayer may be filed at any time during the year. The department may require from such taxpayer any proof it deems necessary to determine whether the taxpayer qualifies for rental assistance.

(5) A taxpayer's claim for rental assistance under this section is for the current calendar year and does not affect any refund otherwise due the taxpayer under ORS 310.640 in the current year for rent constituting property taxes in the prior year. A taxpayer who receives rental assistance payments under this section shall not be eligible for the renter refund under ORS 310.640 for the year for which the rental assistance payments are claimed.

(6) Rental assistance payments made by the department under this section shall be considered a refund for purposes of ORS 316.502. Moneys are continuously appropriated to the department to make the rental assistance payments required by this section.

(7) As used in this section:

(a) "Household income" means household income during the calendar year prior to the year the rental assistance is claimed, except that "income" does not include any rental assistance provided under chapter 672, Oregon Laws 1975.

(b) "Gross rent" means net rent plus the cost of utilities and fuels paid for by the

taxpayer in addition to the net rent during the calendar year prior to the year rental assistance is claimed.
[1975 c.672 s.18]

Note: The Legislative Counsel has not, pursuant to 173.160, undertaken to substitute specific ORS references for the words "this Act" in 310.635. Chapter 672, Oregon Laws 1975, enacted into law and amended the ORS sections which may be found by referring to the 1975 Comparative Section Table located following the Index in volume 6 of Oregon Revised Statutes (1975 Replacement Parts).

310.638 Department rules; notice of program to taxpayers; designation of agencies to assist taxpayers. The Department of Revenue:

(1) Shall adopt rules in compliance with chapter 672, Oregon Laws 1975, to insure that all people eligible for rental assistance payments under chapter 672, Oregon Laws 1975, are informed of such eligibility.

(2) Shall notify each taxpayer claiming a refund under ORS 310.657 who may be eligible for the rental assistance payment under ORS 310.635 that they may qualify for the rental assistance payment. The notice shall include a list of local offices, designated under subsection (3) of this section.

(3) Shall, with the assistance of the Housing Division of the Department of Commerce, designate local agencies of government or senior centers or other volunteer agencies to assist taxpayers eligible for rental assistance payments to determine whether the benefits would be greater under the rental assistance or property tax refund program.
[1975 c.672 s.19]

Note: See note under 310.635.

310.640 Homestead tax refund; deductions for other programs; application. (1) Except as provided in subsection (2) of this section, each taxpayer shall be granted a refund for the calendar year for which a claim is filed under ORS 310.657 in an amount which is:

(a) For a homeowner, the property tax liability extended against the homestead in the year for which a claim is filed or the maximum refundable tax stated in the table in paragraph (c) of this subsection for his household income level, whichever is the lesser.

(b) For a renter, the rent constituting property tax paid for the occupancy of his homestead in the year for which a claim is filed or the maximum refundable rent constituting property tax stated in the table in paragraph (c) of this subsection for his household income level, whichever is the lesser.

(c) The schedule referred to in paragraphs (a) and (b) of this subsection is:

Household Income	Maximum Refundable Owner Property Tax	Maximum Refundable Rent Constituting Property Tax
$ 0 - 499	$ 490	$ 245
500 - 999	475	237
1,000 - 1,499	460	230
1,500 - 1,999	440	220
2,000 - 2,499	420	210
2,500 - 2,999	400	200
3,000 - 3,499	390	195
3,500 - 3,999	375	187
4,000 - 4,499	360	180
4,500 - 4,999	340	170
5,000 - 5,499	320	160
5,500 - 5,999	300	150
6,000 - 6,499	275	137
6,500 - 6,999	250	125
7,000 - 7,499	225	112
7,500 - 7,999	200	100
8,000 - 8,499	175	87
8,500 - 8,999	150	75
9,000 - 9,499	125	62
9,500 -14,999	100	50
15,000 +	0	0

(2) No refund shall be granted under this section or ORS 310.657 for less than $5.

(3) The property tax refund granted under this section applies to property taxes levied or rent constituting property taxes paid in the calendar year for which the claim is filed.

(4) For purposes of this section, if a taxpayer owns the land upon which the abode is situated but rents the abode, or if the taxpayer owns the abode but rents the land upon which it is situated or to which it is attached, he shall add the rent constituting property taxes for that part of the abode or land which is rented to the taxes extended against that part of the abode or the land which is owned. The total of property tax plus rent constituting property tax shall be treated as his total owner property tax under this section and the refund computed accordingly. A taxpayer subject to this subsection shall not be entitled to any refund based on rent constituting property taxes except as provided herein.

(5) No refund shall be granted under paragraph (b) of subsection (1) of this section for any period during which the taxpayer's

needs were included in a payment made by the Public Welfare Division pursuant to ORS 418.172.
[1971 c.747 s.3; 1973 c.752 s.2; 1975 c.734 s.1]

Note: Section 2c, chapter 752, Oregon Laws 1973, provides:

Sec. 2c. (1) On or before August 15, 1974, the Department of Revenue shall compute the total amount of refunds granted under ORS 310.630 to 310.690 on or before June 30, 1974 for the taxes assessed and rent paid during the calendar year 1973.

(2) If the total refunds granted on or before June 30, 1971, for taxes assessed and rent paid during the calendar year 1973 are less than $66,000,000, the schedule for granting refunds provided in paragraph (c) of subsection (1) of ORS 310.640 shall not be used to compute refunds under ORS 310.630 to 310.690, and the table provided in subsection (3) of this section shall be used in place of that table for the granting of refunds for taxes assessed and rent paid for the calendar year 1974.

(3) The substitute table is:

Household Income	Maximum Refundable Owner Property Tax	Maximum Refundable Rent Constituting Property Tax
$ 0 - 499	$490	$245
500 - 999	475	237
1,000 - 1,499	460	230
1,500 - 1,999	440	220
2,000 - 2,499	420	210
2,500 - 2,999	400	200
3,000 - 3,499	390	195
3,500 - 3,999	375	187
4,000 - 4,499	360	180
4,500 - 4,999	340	170
5,000 - 5,499	320	160
5,500 - 5,999	300	150
6,000 - 6,499	275	137
6,500 - 6,999	250	125
7,000 - 7,499	225	112
7,500 - 7,999	200	100
8,000 - 8,499	175	87
8,500 - 8,999	150	75
9,000 - 9,499	125	62
9,500 - 14,999	100	50
15,000 - 15,999	90	45
16,000 - 16,999	70	35
17,000 - 17,999	50	25
18,000 - 18,999	30	15
19,000 - 19,999	20	10
20,000 +	0	0

Note: See note preceding 310.630.

310.645 Limitations on refund. (1) Only one taxpayer per household per year shall be granted the property tax refund provided under ORS 310.640 to 310.690.

(2) After October 5, 1973, if the Federal Government provides property tax relief directly to the individual, the refund granted under ORS 310.630 to 310.690 shall be reduced by the federal property tax relief received during the year for which a claim for refund under ORS 310.630 to 310.690 is filed if the federal law will permit.
[1971 c.747 s.4; 1973 c.752 s.5]

Note: See note preceding 310.630.

310.650[1971 c.747 s.5; repealed by 1973 c.752 s.12]

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

310.657 Submission of claim; determination of tax attributable to homestead; payment of refunds. (1) On or before April 15 following the year for which the claim is filed, a taxpayer claiming the property tax refund provided under ORS 310.640 shall submit his claim to the department, together with a copy of the property tax statement or the statement of net rent for which refund is claimed.

(2) The department shall audit or examine the claim and shall adjust the claim upward or shall allow or deny the claim in whole or in part. In its consideration of the claim the department may obtain information and assistance from any county assessor or county tax collector to determine the amount of taxes attributable to the homestead, the status of any exemptions or any other matter considered necessary by the department.

(3) If the claim is allowed in whole or in part, and the property tax refund granted exceeds the income tax liability, the department shall refund the difference to the taxpayer or taxpayers. The refund check shall be accompanied by a statement in substantially the following form: "$—— of taxes paid by property tax refund under ORS 310.640 has been applied against your income tax liability and is reflected in this refund." Payment made by the department under this section shall be considered a refund for the purposes of ORS 316.502. Moneys are continuously appropriated to the Department of Revenue to make the refunds authorized by ORS 310.630 to 310.690 and 316.502.
[1971 c.747 s.6; 1973 c.752 s.3]

Note: See note preceding 310.630

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

310.662[1971 c.747 s.7; repealed by 1973 c.752 s.12]

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

310.667[1971 c.747 s.8; repealed by 1973 c.752 s.12]

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

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

care of the person or property of such taxpayer.
[1971 c.747 s.9]

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

310.677 Refund available to residents of nonprofit homes for the elderly; claim form; computation of relief by corporation. (1) Any resident of a nonprofit home for the elderly owned or being purchased by a corporation described in ORS 307.375 shall be entitled to the property tax refund allowed under ORS 310.640 as provided in this section. Only one resident per living unit shall be granted such property tax refund.

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

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

(4) After the amount of property taxes has been determined as provided in subsection (3) of this section, the resident shall complete the special claim form and send it to the department as provided in subsection (1) of ORS 310.657.
[1971 c.747 s.10; 1973 c.752 s.6]

Note: See note preceding 310.630.

310.680[1971 c.747 s.11; repealed by 1973 c.752 s.12]

310.682 Alternative form for claiming refund by persons over age 65. (1) In lieu of the property tax refund provided by ORS 310.640, a taxpayer who is 65 years of age or older before April 1 of the year following the year for which the claim is filed and who has income of less than $5,000 during the previous calendar year may elect to claim a refund on a standard form. If the taxpayer electing a standard form is a renter, the amount of the refund to which he is entitled shall be $100 or rent constituting property tax, whichever is lesser. If the taxpayer electing a standard form is an owner, the amount of the refund to which he is entitled shall be $200 or the amount of the tax, whichever is the lesser.

(2) The standard claim provided by subsection (1) of this section shall be prescribed by the Department of Revenue and shall indicate that the taxpayer is 65 years of age or older prior to April 1 of the year following the year for which the claim is filed and had income, including social security and pensions, of less than $5,000 during the preceding calendar year.

(3) Payment of claims filed under subsection (1) of this section shall be made by the department in the manner of payment of claims filed under ORS 310.657.
[1973 c.752 s.2b]

Note: See note preceding 310.630.

310.685[1971 c.747 s.12; repealed by 1973 c.752 s.12]

310.690 Department, assessors and tax collectors to cooperate; promulgation of rules. The department, the assessors and the tax collectors shall cooperate in carrying out the purposes of ORS 310.630 to 310.690. In order to aid the assessors and tax collectors and to carry out the provisions contained in ORS 310.630 to 310.690, the department shall adopt such rules and prescribe such forms as are necessary.
[1971 c.747 s.13; 1973 c.752 s.4]

Note: See note preceding 310.630.

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

310.700[1973 c.752 s.8; repealed by 1975 c.616 s.2]

310.705[1965 c.615 s.1; 1971 c.544 s.2; repealed by 1973 c.752 s.12]

310.706 Applicability of ORS chapter 314; interest on refunds; joint filings and refunds. Unless the context requires otherwise, the provisions of ORS chapter 314 shall apply to ORS 310.630 to 310.690. The interest which shall be allowed for property tax refunds provided in ORS 310.630 to

310.690 shall be computed in the same manner as interest on a refund to an employe of a tax witheld by his employer as provided in ORS 314.415. No refunds shall be made under ORS 310.630 to 310.690 to a taxpayer who fails to file such return within three years after the due date of the return. If a taxpayer claiming the refund under ORS 310.630 to 310.690 files a joint return with his spouse, the refund resulting will be applied against their joint liability first and then any refund resulting will be issued in a joint refund check unless the husband or wife who has filed the joint return requests a separate refund and has demonstrated his or her right to the refund or a portion thereof.
[1973 c.752 s.9]

Note: See note preceding 310.630.

310.710[1965 c.615 s.11; 1967 c.293 s.12; part renumbered 310.600; 1971 c.544 s.3; repealed by 1973 c.752 s.12]

310.712 Extension of period for filing refund claim. In case of sickness, absence or disability, or if in its judgment, good cause exists, the department may extend for a period of not to exceed three years from the due date, the time for filing a claim seeking the benefits of ORS 310.640.
[1973 c.752 s.10]

Note: See note preceding 310.630.

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

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

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

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

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

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

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

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

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

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

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

310.760[1969 c.305 s.4; repealed by 1971 c.544 s.7]

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,
October 1, 1975.

Thomas G. Clifford
Legislative Counsel