

Chapter 306

1977 REPLACEMENT PART

Property Taxation Generally

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DEFINITIONS

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

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

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

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

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

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

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

[1963 c.238 §15]

306.010 [Amended by 1961 c 573 §1; renumbered 305 010]

306.020 [Amended by 1953 c.381 §4; renumbered 305 020]

306.030 [Renumbered 305 030]

306.040 [Subsections (2), (3) and (4) of 1959 Replacement Part enacted as 1957 c.632 §28 (subsections (2), (3) and (4) of 306.040 enacted in lieu of 316 710); subsection (5) of 1959 Replacement Part derived from 1957 c.632 §2, renumbered 305 040]

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

306.060 [Renumbered 305.060]

306.070 [Renumbered 305 070]

306.080 [Renumbered 305 080]

306.090 [Renumbered 305 090]

306.100 [Renumbered 305 100]

306.110 [Renumbered 305.110]

SUPERVISION OF PROPERTY TAX ADMINISTRATION BY DEPARTMENT OF REVENUE

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

[Formerly 306.130]

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

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

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

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

306.125 Property tax appraisal program; maps, plats, standardized record systems for assessors and tax collectors.

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

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

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

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

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

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

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

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

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

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

estimate of the costs thereof for the following fiscal year.

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

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

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

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

306.129 Auditing of taxable inventory accounts by appraisers. (1) The Department of Revenue shall provide annually to the various counties the services of qualified personal property appraisers for the purpose of auditing that percentage of all taxable inventory accounts in each county considered advisable by the department. Such audits shall be made in each county and the results shall be reported to the assessor of the county. The reports shall constitute the confidential records of the Department of Revenue and the assessor's office; except that the department or the assessor may publish statistical information based upon such audits and such accounts and reports shall be available to the Legislative Revenue Officer or his authorized representatives for the purpose of preparation of reports, estimates and analyses required by ORS 173.800 to 173.850.

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

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

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

[1957 c 589 §3; 1975 c 789 §11; 1977 c 884 §5]

Note: 306.129 is repealed as of January 1, 1980 See section 32, chapter 884, Oregon Laws 1977

306.130 [Renumbered 306.111]

306.140 [Renumbered 305.120]

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

(2) The director may call one meeting each year of the several county assessors and may provide for the payment of the necessary traveling expenses of the assessors in attending the meeting.

[Amended by 1969 c.520 §29]

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

[1955 c.709 §5]

306.160 [Renumbered 305.160]

306.170 [Renumbered 305.170]

306.180 [Renumbered 305.615]

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

306.200 [Renumbered 305.200]

306.210 [Renumbered 305.210]

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

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

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

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

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

306.230 [Renumbered 305.055]

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

306.240 [Renumbered 305.605]

306.250 [Renumbered 305.610]

306.260 [Renumbered 305.755]

306.270 [Renumbered 305.760]

306.280 [Renumbered 305.765]

306.290 [Renumbered 305.770]

306.300 [Renumbered 305.775]

306.310 [Renumbered 305.780]

306.320 [Renumbered 305.785]

306.330 [Renumbered 306.810]

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

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

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

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

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

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

306.515 [1953 c.708 §2; 1959 c.666 §3; 1961 c.533 §42; 1971 c.351 §3, repealed by 1977 c.870 §59]

306.520 [1953 c.708 §3; 1965 c.6 §9; repealed by 1977 c.870 §59]

306.525 [1953 c.708 §4; repealed by 1977 c.870 §59]

306.530 [1953 c.708 §5; 1961 c.533 §43, repealed by 1977 c.870 §59]

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

306.537 [Formerly part of 306.545; repealed by 1977 c.870 §59]

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

306.545 [1953 c.708 §9; 1955 c.264 §1; 1961 c.533 §44; part renumbered 306.537; 1963 c.423 §4; 1967 c.78 §1; 1973 c.305 §10; 1975 c.381 §3; repealed by 1977 c.870 §59]

306.547 [Formerly 306.510; 1967 c.78 §8; 1973 c.305 §11; 1975 c.705 §15; repealed by 1977 c.870 §59]

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

306.555 [1953 c.708 §11; repealed by 1961 c.533 §57]

306.560 [1953 c.708 §12; 1961 c.533 §45; 1963 c.542 §1; 1973 c.305 §12; repealed by 1977 c.870 §59]

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

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

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

306.580 [1953 c.708 §17; 1961 c.533 §46; repealed by 1977 c.870 §59]

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

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

MISCELLANEOUS PROVISIONS

306.805 Service of orders of department or boards of equalization. (1) Orders of county boards of equalization and of the Department of Revenue in property tax cases shall be served by mailing a copy by certified mail to each taxpayer directly affected, or to his attorney or authorized representative, except that whenever the number of taxpayers whose property is affected by such order exceeds three, the board or department may, in its discretion, give notice of the order in either of the following ways:

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

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

(2) All other orders of the department shall be served by mailing a certified copy to the taxpayer, executor or other person or persons directly affected by the order, or to his attorney or authorized representative.

[Formerly 306.235; 1977 c.870 §34]

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

[Formerly 306.330]

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

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, 1977

Thomas G. Clifford
Legislative Counsel