

Chapter 310

1977 REPLACEMENT PART

Levy of Property Taxes; Tax Reduction Programs

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LEVY OF TAXES

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

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

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

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

310.045 [1965 c.604 §2; repealed by 1969 c.612 §5]

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

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

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

[Amended by 1959 c 181 §1; part renumbered 310 065; 1967 c 293 §3]

310.060 Giving notice of levy. (1) Not later than July 15 of each year, every city, school district or other public corporation authorized to levy a tax shall give to the assessor 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 §1; 1967 c.293 §4; 1973 c 333 §2]

310.065 Procedure where notice of levy not given. If the written notice of a tax levy is not given to the county assessor at the

time specified, or as extended, under ORS 310.060, the assessor shall not include such levy in his computation of the rate percent of levy under ORS 310.090. The rate percent of such levy shall be computed by the tax collector with the assistance of the assessor and extended on the rolls in the manner provided by law.

[Formerly part of 310 050]

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

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

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

then the assessor shall not enter the excessive levy upon the tax roll of the county and the assessor, upon the advice of the Department of Revenue, shall extend upon the tax roll of the county only such part of the levy as will comply with the constitutional and statutory limitations governing the levy.

[Amended by 1967 c 293 §5; 1971 c 646 §3]

310.080 [Repealed by 1957 c 626 §1]

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

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

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

310.090 Computation of rate of levy.

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

[Amended by 1967 c 293 §11]

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

taxing district or political subdivision, shall furnish a certificate, properly verified, showing the aggregate valuation of the taxable property therein.

310.105 Deduction of offsets from levy where taxing district lies in two or more counties. (1) If a taxing district lying in two or more counties is entitled to offsets which have been provided by statute, those offsets, except offsets for eastern Oregon severance tax provided in ORS 321.405 to 321.520 and offsets for western Oregon severance tax provided in ORS 321.257 to 321.342, shall be deducted from the levy certified to the assessor or assessors before the apportionment provided in ORS 310.110 is made.

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

[1971 c 720 §1, 1977 c.892 §37]

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 321.257 to 321.342 or 321.405 to 321.520, timber shall be considered as though it remained on the tax rolls at the appraised values established pursuant to subsection (3) of ORS 321.485 or at true cash values established pursuant to ORS 321.317, whichever is

applicable, but only for the purpose of apportionment of the levy required by subsection (1) of this section.

[Amended by 1953 c.194 §2; 1963 c.274 §1, 1967 c.199 §1; 1971 c.482 §1, 1977 c.892 §38]

310.120 [Repealed by 1977 c.730 §4]

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 §§1, 2; 1975 c.189 §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 §7]

310.320 [Repealed by 1953 c.311 §7]

310.330 County tax levy. (1) Whenever it is necessary in the estimation of the county court or board of county commissioners of any county to increase the amount of the tax levy over the amount limited by the Constitution except on vote of the people, the county court or board of county commissioners shall make and enter an order for a special election on the question and shall certify to the county clerk that the increase, in its judgment, is necessary, stating the reasons therefor and the amount of the increase in not to exceed 100 words. The determination and certificate shall be made not less than 61 days before a special election to be held on the same day as the state-wide primary or general election, or 35 days before any other 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 there-

in a copy of the certificate of the county court or board of county commissioners.

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

[Amended by 1953 c 311 §7, 1967 c 105 §9; 1977 c 301 §14]

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

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

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

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

held throughout the county on such date in such year, the county clerk shall issue and mail to the judges and clerks of election in the precincts within the port or district notices of such election containing a copy of the certificate of such increase.

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

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

310.360 School district tax levy. (1) Whenever it is necessary in the opinion of any district school board to increase the amount of the tax levy in the district over the amount limited by the Oregon Constitution except on vote of the people, the board shall make a determination upon the question of increasing the tax levy and fixing the date of the election in the manner provided in ORS 259.260. The district shall submit an explanation of the question in the manner provided in ORS 310.385 in lieu of the certificate referred to in ORS 310.330 to 310.395.

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

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

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

310.370 [Repealed by 1971 c 647 §149]

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

[Amended by 1953 c 311 §7]

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

[1971 c 646 §1]

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

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

[Amended by 1953 c 311 §7]

310.395 Ballot to state amount of levy and amount of increase; excluded levies.

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

(2) Except as provided in subsections (3) and (4) of this section, in addition to the requirements of ORS 310.360, 310.385 or subsection (1) of this section, in any election requesting authorization to levy taxes over the amount limited by the Constitution except on vote of the people, if the total taxes which would be levied if the voters approve the

request will differ from the total taxes levied in the prior year, the measure shall state the dollar amount by which that portion of the operating budget to be financed wholly by the levy of property taxes for the fiscal year beginning July 1 of the current calendar year is increased or decreased over such dollar amount for the preceding year in substantially the following form:

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

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

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

(5) Subsection (1) of this section does not apply to a levy described in paragraph (b) of subsection (1) of ORS 280.060. For a levy described in paragraph (b) of subsection (1) of ORS 280.060, an estimate of the total amount of money to be raised for each year of the proposed levy shall be stated in dollars and cents. If the levy described in paragraph (b) of subsection (1) of ORS 280.060 raises more money than estimated, the excess collections above that estimate shall be considered a budget resource for the levy fund in the next fiscal year of the subdivision. 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 §2, 1971 c 646 §4, 1973 c 105 §1; 1977 c 730 §3]

310.400 [1953 c.133 §1, repealed by 1971 c.646 §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, 310.350, 310.360 or 310.380, whichever is applicable.

[1973 c.339 §2, 1977 c.884 §15]

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

TAX REDUCTION PROGRAMS (Generally)

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

[1969 c.595 §2]

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

[1969 c.595 §3]

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

(Inventories)

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

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

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

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

(3) As used in subsection (1) of this section, "inventory" means the following tangible personal property:

(a) Farm machinery and equipment used in the planting, raising, cultivating or harvesting of farm crops or used for the purpose of feeding, breeding, management and sale of, or the produce of, livestock, poultry, fur-bearing animals or bees or for dairying and the sale of dairy products or any other agricultural or horticultural use or animal husbandry or any combination thereof;

(b) Center pivots, wheel lines, movable set lines; and

(c) 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.

(4) As used in ORS 310.611 and this section:

(a) "Center pivot" means a piece of self-propelled machinery that rotates around a riser for the purpose of sprinkling a circular tract of land. "Center pivot" includes all of the component parts of the center pivot irriga-

tion system that are ordinarily located above the ground on the land to be irrigated and that can be disconnected from the riser and moved to another point. A center pivot constitutes personal property.

(b) "Center pivot irrigation system" means an irrigation system that uses pumping stations and pipelines to convey water from its source to a riser to which a center pivot may be connected and used for sprinkling.

(c) "Riser" means a pipe located in the field to be irrigated that rises vertically up through the surface of the ground.

[1969 c 612 §§1, 2, 1973 c.670 §1; 1977 c.819 §1]

Note: Section 3, chapter 819, Oregon Laws 1977, provides.

Sec.3. (1) Except as provided in subsection (2) of this section, the amendments to ORS 310.608 by section 1 of this Act apply to taxes assessed on and after January 1, 1978

(2) Notwithstanding subsection (1) of this section, the true cash value of center pivots described in paragraph (a) of subsection (4) of ORS 310.608 shall be exempt as provided in subsection (1) of ORS 310.608 from assessment for each tax year beginning on and after July 1, 1973

(3) Where taxes have been assessed against the true cash value of center pivots, which is exempt under subsection (2) of this section, such additional tax and interest shall be abated, if unpaid, in the manner provided in subsection (3) of ORS 311.205 or refunded, if paid, in the manner provided in subsection (4) of this section

(4) Where additional taxes or interest described in subsection (3) of this section have been paid, the county court shall refund such taxes or interest, with interest on the tax only, upon written application made to the county court not later than June 30, 1978. Immediately upon reimbursement, the officer in charge of the rolls shall make the necessary correcting entries in the records of his office and the county treasurer shall reimburse the general fund in the amount of the refunded tax and interest from the unsegregated tax collections account provided in ORS 311.385.

310.610 [1965 c 604 §§5, 6; repealed by 1969 c 612 §5]

310.611 Exemption for livestock, poultry, fur-bearing animals and bees; inapplicability of ORS 310.608. Beginning January 1, 1978, livestock, poultry, fur-bearing animals and bees are exempt from ad valorem taxation, and the provisions of ORS 310.608 shall not apply thereto.

[1977 c.819 §2]

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

310.620 [1965 c 604 §9, repealed by 1969 c 612 §5]

(Mobile Homes)

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

[1971 c.529 §11; 1977 c 884 §16]

(Floating Homes)

310.623 Floating home eligible as homestead. A floating home, as defined in ORS 488.705, assessed under the property 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.

[1977 c 615 §6]

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

(Homestead and Rental Assistance)

Note: Section 17, chapter 841, Oregon Laws 1977, provides:

Sec. 17. The amendments to ORS 310.630, 310.635, 310.640, 310.645, 310.657, 310.690, 310.706 and 418.172 by sections 1 to 9 and 12 of this Act and the repeals by section 13 of this Act take effect January 1, 1978, and shall apply to all claims required to be filed on or after January 1, 1978. Prior to January 1, 1978, the law in effect during that time shall continue to apply

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) "Fuel and utility payments" include payments for heat, lights, water, sewer and garbage made solely to secure those commodities or services for the homestead of the taxpayer. "Payments for heat" mean those payments made to secure the commodities or services to be used as the principal source of heat for the homestead of the taxpayer and includes payments for natural gas, oil, firewood, coal, sawdust, electricity, steam or other materials that are capable of use as a primary source of heat for the homestead. "Fuel and

utility payments" do not include telephone service.

(4) "Gross rent" means contract rent paid plus the fuel and utility payments made for the homestead in addition to the contract rent, during the calendar year for which the claim is filed.

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

(6) "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.

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

(8) "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; the net loss, in excess of \$1,000, from all dispositions of tangible or intangible properties; the net loss, in excess of \$1,000, from the operation of a farm or farms; the net loss, in excess of \$1,000, from all operations of a trade, business, profession or other activity entered into for the production or collection of income; the net loss, in excess of \$1,000, from tangible or intangible property held for the production of rents, royalties or other income; net operating loss carryovers or carrybacks in excess of \$1,000 included in federal adjusted gross income; child support; inheritances; gifts and grants, the sum of which are in excess of \$500 per year; life insurance payments; accident and health insurance payments, except reimbursement of incurred medical expenses; personal injury damages; sick pay which is not included in federal adjusted gross income; strike benefits; worker's compensation, except for reimbursement of medical expense; military pay and benefits; veteran's benefits; payments received under the federal Social Security Act; welfare payments; nontaxable dividends; unemployment benefits and nontaxable interest not included in federal adjust-

ed gross income. "Income" does not include any governmental grant which must be used by the taxpayer for rehabilitation of his homestead or the amount of any payments made pursuant to ORS 310.630 to 310.690.

(9) "Contract rent" means rental paid to the landlord for the right to occupy a homestead, including the right to use the personal property located therein. "Contract rent" does not include rental paid for the right to occupy a homestead that is exempt from taxation, unless payments in lieu of taxes of 10 percent or more of the rental exclusive of fuel and utilities are made on behalf of the homestead. "Contract 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 contract rent charged was excessive, it may adjust the contract rent to a reasonable amount for purposes of ORS 310.630 to 310.690. "Contract rent" for purposes of payments made to fraternities, sororities or cooperative housing organizations shall be as provided in subsection (4) of ORS 307.460.

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

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

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

(13) "Taxpayer" means an individual whose homestead as of December 31 of the year for which refund is claimed is the subject, directly or indirectly, of property tax levied by this state or a political subdivision or of payments made in lieu of taxes.

(14) "True cash value" has the meaning set forth in ORS 308.205.

[1971 c 747 §2; 1973 c 752 §1; 1975 c 616 §1, 1977 c 90 §3, 1977 c 841 §1]

Note: See note preceding 310 630

310.631 Certain tenant-stockholders considered owners of homesteads for purposes of ORS 310.630 to 310.690. (1) A tenant-stockholder of a cooperative housing corporation shall be considered an owner of a homestead for purposes of ORS 310.630 to 310.690 if:

(a) He may deduct from gross income for income tax purposes, pursuant to section 216 of the Internal Revenue Code, amounts paid or accrued to a cooperative housing corporation that represent his proportionate share of the property taxes paid or incurred by the corporation that are the subject of the property tax refund claim; and

(b) The apartment or unit owned or leased by the cooperative housing corporation that he is entitled to occupy due to his status as a tenant-stockholder is his principal dwelling.

(2) For purposes of computing the owner refund to the tenant-stockholder, property tax liability shall mean the amount deductible, representing the proportionate share of property taxes, by the tenant-stockholder pursuant to section 216 of the Internal Revenue Code.

(3) As used in this section, "tenant-stockholder" and "cooperative housing corporation" have the meaning given those terms by section 216 of the Internal Revenue Code. [1977 c.90 §2]

Note: Section 5, chapter 90, Oregon Laws 1977, provides.

Sec. 5. The provisions of sections 1 and 2 of this Act apply to property taxes billed for fiscal years beginning on or after July 1, 1977.

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 §16]

Note: 310.632 was enacted into law by the Legislative Assembly but was not added to or made a part of ORS chapter 310 or any series therein by legislative action. See the Preface to Oregon Revised Statutes for further explanation.

310.635 Eligibility; amount; processing claims; treatment of payments. (1) If a taxpayer is eligible for rental assistance and the amount of rental assistance is greater than the amount of renter refund allowable under paragraph (b) of subsection (1) of ORS 310.640, the taxpayer shall be granted rental assistance in the amount specified in this section in lieu of the renter refund. A taxpayer is eligible for a rental assistance refund under this section if:

(a) He is 58 years of age or older before the close of the calendar year immediately preceding the year in which the rental assistance is claimed;

(b) His household income is less than \$5,000;

(c) His gross rent is in excess of 40 percent of his household income; and

(d) He files a claim with the department as required by ORS 310.657.

(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, not to exceed \$2,100, and 40 percent of his household income.

(3) The rental assistance payments required by subsection (2) of this section shall be made by the department during the month of October.

(4) The rental assistance granted under this section applies to gross rent paid in the calendar year for which the claim is filed.

[1975 c 672 §18, 1977 c 841 §2]

Note: See note preceding 310.630

310.638 [1975 c 672 §19, repealed by 1977 c 841 §13]

310.640 Homestead tax refund; deductions for other programs; application.

(1) Except as provided in subsection (2) of this section and ORS 310.635, 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	\$655	\$328
500 - 999	635	318
1,000 - 1,499	615	308
1,500 - 1,999	595	298
2,000 - 2,499	575	288
2,500 - 2,999	555	278
3,000 - 3,499	545	273
3,500 - 3,999	525	263
4,000 - 4,499	505	253
4,500 - 4,999	485	243
5,000 - 5,499	465	233
5,500 - 5,999	445	223
6,000 - 6,499	425	213
6,500 - 6,999	405	203
7,000 - 7,499	385	193
7,500 - 7,999	365	183
8,000 - 8,499	345	173
8,500 - 8,999	325	163
9,000 - 9,499	305	153
9,500 - 9,999	285	143
10,000 - 10,499	265	133
10,500 - 10,999	245	123
11,000 - 11,499	225	113
11,500 - 11,999	205	103
12,000 - 12,499	185	93
12,500 - 12,999	175	88
13,000 - 13,499	165	83
13,500 - 13,999	155	78
14,000 - 14,499	145	73
14,500 - 14,999	135	68
15,000 - 15,999	115	58

(2) No refund shall be granted under this section or ORS 310.635 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. Status as an owner or renter shall be deter-

mined as of December 31 of 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 this section or ORS 310.635 for any period during which the taxpayer's needs were included in a payment made by the Adult and Family Services Division pursuant to ORS 418.172. However, if it is determined that the taxpayer's needs were included in a payment made by the Adult and Family Services Division pursuant to ORS 418.172 and the taxpayer is eligible for the period for property tax or rental assistance under ORS 310.635 or this section in an amount greater than the payment made by the Adult and Family Services Division, the department shall refund the difference in the manner that other property tax and rental assistance refunds are made. The department and the Adult and Family Services Division shall cooperate in making any determination required by this subsection.

[1971 c 747 §3, 1973 c 752 §2, 1975 c 734 §1; 1977 c 841 §3]

Note: See note preceding 310.630.

310.642 Computation of refund for floating homes. For purposes of ORS 310.630 to 310.690, if a taxpayer owns a floating home, as defined in ORS 488.705, that is his homestead and rents moorage space to which the floating home is attached, he shall add the rent constituting property taxes for that part of the moorage space which is rented to the taxes extended against the floating home. 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 section shall not be entitled to any refund based on rent constituting property taxes except as provided in this section.

[1977 c 615 §5]

310.645 Limitations on refund. (1) Only one taxpayer per household per year shall be granted the property tax or rental assistance refund provided under ORS 310.630 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 §4, 1973 c.752 §5, 1977 c 841 §6]

Note: See note preceding 310 630

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

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

310.657 Submission of claim; adjustment of claim by department; 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 or rental assistance refund provided under ORS 310.635 or 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. The claim shall be submitted on a form prescribed and furnished by the department. The department shall prepare blank forms for the claims and shall distribute them throughout the state. The department may require from the taxpayer any proof it considers necessary to determine if the taxpayer is eligible for refund or assistance pursuant to ORS 310.630 to 310.690.

(2) The department shall audit or examine the claim and:

(a) If it appears that the taxpayer is eligible for rental assistance, shall consider the claim as a claim for rental assistance and if the renter refund for which the taxpayer is eligible is not greater in amount than the rental assistance, shall adjust the claim for rental assistance upward or shall allow or deny the claim in whole or in part; and

(b) If the taxpayer is eligible for owner refund, or is not eligible for rental assistance, or if the amount of rental assistance is less than the renter refund for which the taxpayer is eligible, shall consider the claim a claim for owner or renter tax refund and shall adjust the claim upward or shall allow or deny the claim in whole or in part.

(3) 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.

(4) If the claim is allowed in whole or in part, the property tax or rental assistance refund granted shall not be offset against any income tax liability of the taxpayer or taxpayers. The department shall make the payments required by this section from the Tax Refund Revolving Checking Account created by ORS 310.692.

[1971 c.747 §6, 1973 c 752 §3; 1977 c.761 §1, 1977 c 841 §18]

Note: See note preceding 310 630

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

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

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

310.667 [1971 c.747 §8, repealed by 1973 c 752 §12]

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

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

[1971 c 747 §9]

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

310.677 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 §10, 1973 c 752 §6]

310.679 Fuel and utility rate relief; eligibility determined by department. (1) Subject to subsection (7) of this section, in addition to the property tax refund granted pursuant to ORS 310.640, a taxpayer who is eligible for fuel and utility rate relief shall be granted a refund in an amount of \$50. A taxpayer is eligible for fuel and utility rate relief refund if:

(a) He is 60 years of age or older before the close of the calendar year for which the homeowner or renter property tax refund is claimed;

(b) His household income is less than \$5,000;

(c) He is eligible for owner or renter refund provided by ORS 310.640; and

(d) He files a claim with the department as provided in ORS 310.657.

(2) A taxpayer who receives rental assistance refund under ORS 310.635 for the year shall not be granted fuel and utility rate relief refund for the same year.

(3) Eligibility for fuel and utility rate relief refund shall be determined by the department by reference to the claim filed by the taxpayer pursuant to ORS 310.657.

(4) A resident of a nonprofit home for the elderly eligible for owner property tax refund under ORS 310.677 shall not be entitled to a fuel and utility rate relief refund.

(5) Notwithstanding subsection (1) of ORS 310.635 and subsection (2) of ORS 310.657, for refunds granted in October 1977 and October 1978, the taxpayer shall be granted the greater of:

(a) The rental assistance that would be granted pursuant to a claim filed under ORS 310.657 for that year; or

(b) The amount of renter refund granted pursuant to a claim filed under ORS 310.657 plus fuel and utility rate relief refund granted by this section for the same year.

(6) The fuel and utility rate relief refund granted by this section shall be paid by the department from the Tax Refund Revolving Checking Account created by ORS 310.692.

(7) If the total refunds payable after September 1, 1978, are greater than the remaining moneys appropriated by section 3, chapter 778, Oregon Laws 1977, the available moneys shall be prorated among the refunds provided by subsection (1) of this section. No further refunds shall be made when the moneys appropriated are expended. No debt shall accrue to the state for payment of refunds nor shall tax claim for refund accrue to a taxpayer in the event such moneys are prorated or expended.

(8) This section shall apply to refunds payable in October 1977 and October 1978.

[1977 c 778 §2]

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

310.681 Weatherization refund. (1) As used in this section:

(a) "Weatherization" means the purchase and installation of items primarily designed to improve the efficiency of space heating and energy utilization of the homestead. These items include but are not limited to caulking; weatherstripping and other infiltration preventive materials; ceiling and wall insulation; crawl space insulation; vapor barrier materials; timed thermostats; insulation of heating ducts, hot water pipes and water heaters in unheated spaces; storm doors and windows; double glazed windows and dehumidifiers.

(b) "Weatherization costs" or "costs incurred for weatherization" means those costs incurred by the taxpayer for weatherization of his homestead on or after ~~July 26, 1977~~, and prior to July 1, 1979.

(2) Any taxpayer who claims and receives an owner property tax refund based upon his household income and his property tax liability for the calendar year 1976 shall receive a refund for costs incurred by him for weatherization of his homestead if:

(a) The taxpayer is issued a voucher by the department pursuant to subsection (3) of this section.

(b) The taxpayer, prior to January 1, 1980, presents the voucher to the department for payment, together with evidence satisfactory to the department that:

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(A) The taxpayer has incurred costs in connection with weatherization of his homestead during the allowed time period.

(B) The taxpayer has weatherized his home to the extent of the costs so incurred.

(C) The taxpayer is not at the time the voucher is issued eligible under any federal program for grant, aid, assistance or other benefit for weatherization of his homestead.

(c) The taxpayer is 60 years of age or older on January 1, 1977.

(d) The property tax liability for the homestead upon which the owner refund granted to the taxpayer for the calendar year 1976 reflects an assessed value of less than \$30,000 for the homestead.

(3) The department shall issue a voucher for weatherization cost refund to each taxpayer granted an owner property tax refund based upon his household income for 1976 if the household income was less than \$7,500. The voucher shall bear the name and address of the taxpayer to whom it is issued and shall be presentable for payment only by the taxpayer or taxpayers to whom it is issued. The voucher shall contain or be accompanied by all information necessary to inform the taxpayer of his entitlement to, and the conditions for obtaining the weatherization cost refund granted by this section.

(4) The amount of the weatherization cost refund granted by this section shall be the lesser of the weatherization costs incurred or \$300.

(5) No taxpayer shall be granted weatherization cost refund for more than one homestead.

(6) The weatherization cost refund granted by this section shall be paid by the department from the Tax Refund Revolving Checking Account created by ORS 310.692, within 60 days after the taxpayer presents his voucher and the evidence required under subsection (2) of this section to the department. Refunds shall be paid according to priority based upon the date of claim and shall be paid until such time as the moneys appropriated by section 3, chapter 716, Oregon Laws 1977, are expended. No debt shall accrue to the state for payment of refunds nor shall tax claim for refund accrue to a taxpayer after such moneys are expended.

(7) Any proceeding for refund authorized by this section shall be within the jurisdiction of the small claims division of the Oregon Tax Court.

(8) The amount of weatherization cost refunded under this section shall not be used as the basis for tax credit or benefit under ORS chapter 316.

[1977 c.716 §2]

310.682 [1973 c.752 §2b, repealed by 1977 c.90 §4a; 1977 c.841 §13]

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

310.690 Department, assessors and tax collectors to cooperate; 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 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 §13, 1973 c.752 §4; 1977 c.841 §8]

Note: Section 15, chapter 841, Oregon Laws 1977, provides

Sec. 15. (1) The Department of Revenue shall refund to each taxpayer an amount of his property tax liability, his rent constituting property tax liability or his rental assistance refund pursuant to this section and section 16 of this 1977 Act. The refund shall be made during the month of October 1977

(2) There shall be granted to each taxpayer granted a homeowner or renter property tax refund on the basis of his household income level for 1976, a homeowner or renter property tax refund in addition to the refund granted on the basis of his claim filed in 1977 under ORS 310.630 to 310.690. The amount of the refund shall be equal to the amount of the refund granted pursuant to the 1977 claim. Those taxpayers who were granted elderly rental assistance in 1976 but who could not apply for elderly rental assistance or homeowner and renter property tax refunds in 1977 shall be entitled to file for an October 1, 1977, homeowner and renter refund as if they had been eligible to file such a claim on or before April 15, 1977. Such persons shall have until August 1, 1978, in which to file the claim authorized in this subsection. The department will assist such persons by determining who they are and notifying them as quickly as possible after the effective date of this 1977 Act [October 4, 1977] Subsection (1) of ORS 310.645 shall not apply to the refund granted under this section. Unless the context of this section requires otherwise, ORS 310.630 to 310.690 shall apply to the refund granted under this section

(3) The department shall make the payments required by this section from the Tax Refund Revolving Checking Account created by section 3, chapter 761, Oregon Laws 1977 (Enrolled Senate Bill 1121). The department shall send to the taxpayer a statement clearly indicating the amount of property tax reduction occasioned by the refund

310.692 Tax Refund Revolving Checking Account to pay refunds. (1) There is established in the State Treasury the Tax Refund Revolving Checking Account. Amounts necessary to pay refunds authorized by ORS 307.244 and 310.630 to 310.690, may be transferred from the appropriation provid-

ed in section 4, chapter 761, Oregon Laws 1977.

(2) If any portion of the tax liability for which refunds described in subsection (1) of this section are authorized are offset against the refund, the Department of Revenue shall transfer from the Tax Refund Revolving Checking Account to the General Fund an amount equal to the income tax liability. [1977 c 761 §3]

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

310.700 [1973 c 752 §8, repealed by 1975 c 616 §2]

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

310.706 Applicability of ORS chapters 305 and 314; interest on refunds. Unless the context requires otherwise, the provisions of ORS chapters 305 and 314 as to the audit and examination of reports and returns, determination of deficiencies, assessments, claims for refund, conferences, appeals to the director of the department and appeals to the Oregon Tax Court, and procedures relating thereto, shall apply to ORS 310.630 to 310.690. No interest shall be allowed on property tax or rental assistance refunds

payable by the department under ORS 310.630 to 310.690 pursuant to a claim filed after January 1, 1978. 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. [1973 c 752 §9; 1977 c 841 §9, 1977 c.870 §62]

Note: See note preceding 310 630

310.710 [1965 c.615 §11, 1967 c 293 §12, part renumbered 310 600, 1971 c 544 §3, repealed by 1973 c 752 §12]

310.712 [1973 c 752 §10, repealed by 1977 c 841 §13]

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

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

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

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

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

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

310.745 [1965 c 615 §8, repealed by 1967 c 293 §16 (310 746 enacted in lieu of 310 745)]

310.746 [1967 c 293 §17 (enacted in lieu of 310 745), repealed by 1969 c.595 §17]

310.750 [1965 c 615 §9, repealed by 1967 c 293 §18 (310 751 enacted in lieu of 310.750)]

310.751 [1967 c 293 §19 (enacted in lieu of 310 750); repealed by 1969 c 595 §17]

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

310.760 [1969 c 305 §4, repealed by 1971 c 544 §7]

CERTIFICATE OF LEGISLATIVE COUNSEL

Pursuant to ORS 173 170, I, 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