

# Chapter 306

## 1983 REPLACEMENT PART

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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**306.111** [Formerly 306.130; repealed by 1983 c.605 §6]

**306.115 General supervision over property tax system.** (1) The Department of Revenue shall exercise general supervision and control over the system of property taxation throughout the state. The department may do any act or give any order to any public officer or employe that the department deems necessary in the administration of the property tax laws so that all properties are taxed or are exempted from taxation according to the statutes and Constitutions of the State of Oregon and of the United States. Among other acts or orders deemed necessary by the department in exercising its supervisory powers, the department may order the correction of clerical errors, errors in valuation or the correction of any other kind of error or omission in an assessment or tax roll as provided under subsections (2) to (4) of this section.

(2) The department may order a change or correction to the assessment or tax roll for the current assessment year applicable to all real or personal property of the same class or subclass or in the same area if the order of the department is mailed not later than October 15 of the current assessment year.

(3) The department may order a change or correction applicable to a separate assessment of property to the assessment or tax roll for the current assessment year and for either of the two assessment years immediately preceding the current assessment year if for the year to which the change or correction is applicable:

(a) The assessor or taxpayer has no statutory right of appeal remaining and the department determines that good and sufficient cause exists for the failure by the assessor or taxpayer to pursue the statutory right of appeal; or

(b) The department discovers reason to correct the roll which, in its discretion, it deems necessary to conform the roll to applicable law without regard to any failure to exercise a right of appeal.

(4) As used in this section, "current assessment year" means the calendar year in which the need for the change or correction is brought to the attention of the department.

(5) The remedies provided under this section are in addition to all other remedies provided by law, including but not limited to those available under ORS 305.285. [1983 c.605 §1]

**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 employees 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 employees, 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** [1957 c.589 §3; 1975 c.789 §11; 1977 c.884 §5; repealed by 1977 c.884 §32]

**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 laws and orders affecting property taxes.** (1) Every public officer shall comply with any lawful order, rule or regulation of the department made under ORS 306.115, 308.335 or 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 the public officer or employe of the department's order, neglects or refuses to comply therewith, the department may apply to the Oregon Tax Court 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 the public officer or employe 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 preclude the department from exercising any power or rights delegated to it. [Amended by 1983 c.605 §4]

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]