

Chapter 306

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REVENUE AND TAXATION

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306.111 [Formerly 306.130; repealed by 1983 c.605 §6]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; correction of assessment rolls. (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 employee 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 tax year applicable to all real or personal property of the same class or in the same area if the order of the department is mailed not later than October 15 of the current tax 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 tax year and for either of the two tax years immediately preceding the current tax 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 other 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) Before ordering a change or correction to the assessment or tax roll under subsection (3) of this section, the department may determine whether any of the conditions specified in subsection (3) of this section exist in a particular case. If the department determines that one of the conditions specified does exist, the department shall hold a hearing to determine whether to order a change or correction in the roll.

(5) For purposes of this section, "current tax year" means the tax year in which the need for the change or correction is brought to the attention of the department.

(6) The remedies provided under this section are in addition to all other remedies

provided by law. [1983 c.605 §1; 1985 c.613 §18; 1987 c.656 §1; 1989 c.171 §42; 1991 c.5 §20; 1991 c.459 §32]

306.116 Residential property; correction of value errors on assessment and tax rolls. (1) The Department of Revenue may order a change or correction applicable to a separate assessment of property to the assessment and tax roll for the current tax year or for either of the two tax years immediately preceding the current tax year, or for any or all of those tax years, if all of the following conditions exist:

(a) For the tax year to which the change or correction is applicable, the property was or is used primarily as a dwelling (or is vacant) and was and is a single-family dwelling, a multifamily dwelling of not more than four units, a condominium unit, a mobile home or a floating home.

(b) The change or correction requested is a change in value for the property for the tax year and it is asserted in the request and determined by the department by order and no appeal is taken from the order, or determined by the Oregon Tax Court or the Supreme Court by order that constitutes a final determination of the matter, that the difference between the real market value of the property for the tax year and the value on the assessment and tax roll for the tax year is equal to or greater than 20 percent.

(2) For purposes of this section, "current tax year" has the meaning given the term under ORS 306.115.

(3) The remedy provided under this section is in addition to all other remedies provided by law. [1991 c.459 §32a]

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 department 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; 1985 c.604 §6]

306.126 Appraisal of industrial property by department; delegation to county assessors. (1)(a) As used in this section:

(A) "Principal industrial property" means any unit of industrial property having a real market value of the improvements on the as-

assessment roll for the preceding year of more than \$5 million.

(B) "Secondary industrial property" means any unit of industrial property having a real market value of the improvements for the preceding year of more than \$1 million but of \$5 million or less.

(b) The Department of Revenue shall appraise each principal industrial property situated within each county and advise the county assessor of its real market value. No part of the cost of the appraisal shall be borne by the county.

(c) The department shall appraise each secondary industrial property situated within each county and advise the assessor of its real market value. The cost of the appraisal shall be reimbursed from the County Assessment Function Funding Assistance Account as provided under section 6, chapter 796, Oregon Laws 1989.

(2) The department shall advise the assessor of the values determined under subsection (1) of this section by a date that is determined to give the assessor sufficient time to prepare the assessment roll.

(3) Notwithstanding paragraph (b) or (c) of subsection (1) of this section, upon request of the county assessor, made prior to January 1 preceding the tax year and accompanied by any information required by the department, including but not limited to a summary of the county's proposed budget of expenditures for appraisals for principal or secondary industrial properties, the department may delegate its responsibility for making the appraisals, or any of them, required under paragraph (b) or (c) of subsection (1) of this section, to the county assessor. Except as provided under sections 2 to 6, chapter 796, Oregon Laws 1989, if responsibility is delegated under this subsection, the entire cost of making the appraisals delegated shall be borne by the county. No appeal may be taken from any determination of the department under this subsection.

(4) The department may adopt any rules necessary to carry out the purposes of this section.

(5) Notwithstanding the six-year physical reappraisal required by ORS 308.234, the department may modify the initial reappraisal schedule for industrial properties for the most efficient use of its resources. [1955 c.231 §1; 1957 c.589 §1; 1963 c.85 §1; 1989 c.796 §20; 1991 c.459 §33]

Note: Section 1, chapter 903, Oregon Laws 1991, provides:

Sec. 1. Study of appraisal methods for industrial property. (1) The Department of Revenue shall analyze and evaluate the methods used to appraise and assess industrial property for ad valorem tax purposes.

The analysis shall be comprehensive and shall include but not be limited to the following:

(a) Analysis of the appraisal methods to be used for various types of industrial property.

(b) Determination of the appropriate approaches to value to be used in assessing various types of industrial property.

(c) Identification of the nature of information to be used in appraising and assessing industrial property and appropriate sources of that information.

(d) Identification of the property subject to assessment, specifically classification of property as tangible or intangible.

(2) In its analysis and evaluation under subsection (1) of this section, the department shall consult with an advisory committee selected by the department that represents the interests of county assessors and affected taxpayers. The advisory committee shall consist of an equal number of representatives of industry and government. The members of the advisory committee shall be selected on the basis of their knowledge of and interest in the issues to be considered and their willingness to participate fully in the committee deliberation.

(3) After selection of the committee members, the department and the committee shall develop a proposed work plan for the committee. The department shall report to the interim committee appointed under ORS 171.605 to 171.640 to make studies of and inquiries into, among other matters, the ad valorem property tax system.

(4) The department and the committee shall provide quarterly progress reports to the interim committee described in subsection (3) of this section beginning in January 1992. Upon completion of the analysis and evaluation, the department shall cause a report to be prepared. Among other information, the report shall set forth the issues evaluated and the policy considerations that were addressed, proposed administrative rules or amendments to rules, and proposed statutory changes considered necessary.

(5) The report may contain and compare methods used to assess classes of industrial property in Oregon and in other states.

(6) The report shall be published and shall be presented to the interim committee described in subsection (3) of this section. The report shall be presented to the interim committee no later than November 1, 1992.

(7) During the period of the analysis and evaluation under this section, the department shall suspend the application of any administrative rule prescribing the method of treating intangible assets in the appraisal process. [1991 c.903 §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 employee 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 employee to comply with such law or rule.

(3) If such public officer or employee, for a period of 10 days after service on the public officer or employee 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 employee to comply with such law or rule, or to show cause why the public officer or employee 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]

306.245 Standard forms for tax statement and personal property tax return.

(1) In order to achieve uniformity in assessment and collection of property taxes throughout the state, the Department of Revenue shall prescribe a form for use by counties using automated data processing equipment and a form for use by counties not using automated data processing equipment for each of the following categories:

(a) The tax statement referred to in ORS 311.250.

(b) The personal property tax return referred to in ORS 308.290.

(2) Counties must use the forms prescribed by the department under subsection (1) of this section.

(3) In prescribing the forms under subsection (1) of this section, the department shall consult with the appropriate county officers and employees and shall take into account the equipment available in each county.

(4) In addition to the other information required to be on a tax statement, the uniform tax statement prescribed under subsection (1) of this section shall contain, with respect to real property and mobile homes assessed as personal property, the total assessed value of the property for the preceding year, the total amount of taxes levied or imposed on the property expressed in dollars and cents per thousand dollars of assessed value for the preceding year and the total amount of current taxes that were due on the property in the preceding year before the discount provided in ORS 311.505.

(5) The department shall provide and shall bear the cost of each category of form described in subsection (1) of this section for each year in which the county uses the form prescribed under subsection (1) of this section for the category. [1979 c.241 §52; 1981 c.804 §110; 1987 c.158 §178; 1991 c.459 §34]

306.250 [Renumbered 305.610]

306.255 Information for taxpayers concerning property taxes, appraisals and appeals. (1) The county assessor shall provide and make available to taxpayers, upon request, the following information:

(a) An explanation of the ad valorem property tax system, including but not limited to the manner in which the amount of ad valorem property tax is determined, the manner in which the taxpayer's share of that tax is determined and the manner in which the limitations on the amount of that tax is determined.

(b) An explanation of the methods of appraisal generally and, if of interest to the taxpayer, the method or methods of valuation of the type of property with which the taxpayer is concerned.

(c) A general explanation of the manner in which to appeal the value of property and a description of the kind of information that may be needed to present an appeal.

(2) The Department of Revenue shall prepare written materials concerning each of the subjects identified in subsection (1) of this section and make those materials available to the county assessors and to individual taxpayers upon request. [1991 c.903 §6]

- 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 the attorney or authorized representative of the taxpayer, 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 the attorney or authorized representative of the taxpayer, executor or other affected person. [Formerly 306.235, 1977 c.870 §34]

306.810 [Formerly 306.330; repealed by 1985 c.604 §8]

306.815 Tax on transfer of real property prohibited; exceptions. (1) A city, county, district or other political subdivision or municipal corporation of this state shall not impose, by ordinance or other law, a tax or fee upon the transfer of a fee estate in real property, or measured by the consideration paid or received upon transfer of a fee estate in real property.

(2) A tax or fee upon the transfer of a fee estate in real property does not include any fee or charge that becomes due or payable at the time of transfer of a fee estate in real property, unless that fee or charge is imposed upon the right, privilege or act of transferring title to real property.

(3) Subsection (1) of this section does not apply to any fee established under ORS 203.148.

(4) Subsection (1) of this section does not apply to any tax if the ordinance or other

law imposing the tax is in effect and operative on March 31, 1989.

(5) Subsection (1) of this section does not apply to any tax if the ordinance or other law imposing the tax first becomes effective

or operative on or after January 1, 1994. [1989 c.796 §29]

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