

Chapter 310

1993 EDITION

Levy of Property Tax; Tax Reduction Programs

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LEVY OR IMPOSITION OF TAXES

(Counties)

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310.045 [1965 c.604 §2; repealed by 1969 c.612 §5]

(Power to Levy; Limits; Levy Procedure)

310.050 Making levy in dollars and cents. All counties, cities, school districts and other corporations, which are vested with the power of levying ad valorem taxes, shall make their total ad valorem levy in dollars and cents, and not otherwise. [Amended by 1959 c.181 §1; part renumbered 310.065; 1967 c.293 §3; 1979 c.689 §15; 1991 c.459 §217]

310.060 Notice of levy or imposition of tax; contents; extension of time to give notice or correct erroneous certification. (1) Not later than July 15 of each year, every city, school district or other public corporation authorized to levy or impose a tax on property shall give notice in writing of the ad valorem tax levy made by it and any other taxes on property imposed by it on property subject to ad valorem taxation that are re-

quired or authorized to be placed on the assessment and tax roll for the current fiscal year.

(2) For any ad valorem taxes levied by the taxing district, the notice shall state:

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

(b) The amount levied inside the limitation of section 11, Article XI of the Oregon Constitution;

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

(d) Each amount levied outside the limitation of section 11, Article XI of the Oregon Constitution, and the date when approved by the electors;

(e) The amount levied inside any statutory limitation;

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

(g) If the levy is a fixed rate serial levy described in ORS 280.060 (1)(b), the rate of levy, in dollars per thousand of assessed value, and the rate of levy declared on the ballot measure submitted to the electorate; and

(h) Each amount subject to the limits of section 11b, Article XI of the Oregon Constitution, identified by the categories set forth in ORS 310.150.

(3) For any other taxes on property imposed by the taxing district, the notice shall state:

(a) The total amount of money to be raised by each other tax, in the aggregate or on a property by property basis, as appropriate.

(b) Each amount that is subject to the limits of section 11b, Article XI of the Oregon Constitution, identified by the categories set forth in ORS 310.150.

(4) For any district authorized by law to place any other fees, charges, assessments or tolls on the assessment and tax roll, the notice shall state the total amount of money to be raised on a property by property basis.

(5) In addition to the notice required under subsection (1) of this section, any taxing district that is subject to the Local Budget Law shall also provide the documents required by ORS 294.555 (2) and a true copy of its budget as finally adopted.

(6) The taxing district shall give the notice and documents described in this section to the assessor and clerk of the county in which the principal office of the taxing district is located. If the taxing district is located in more than one county, it shall give

the notice and documents described in this section to the assessor and clerk of each county wherein any part of the district is located.

(7) The Department of Revenue shall prescribe the form of notice required by this section. All amounts shall be stated in dollars and cents and the rate of levy in dollars and cents per thousand dollars of assessed 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 located in a county to which ORS 334.350 to 334.400 apply 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.

(8) For good and sufficient reason, the county assessor may extend the time for the giving of the notice or correcting an erroneous certification for the current year up to but not later than October 1 as the county assessor considers reasonable. [Amended by 1955 c.259 §1; 1967 c.293 §4; 1973 c.333 §2; 1979 c.241 §28a; 1981 c.790 §12; 1985 c.784 §2; 1991 c.459 §218; 1993 c.270 §44]

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 the computation of the rate percent of levy under ORS 310.090. [Formerly part of 310.050; 1993 c.270 §45]

310.070 Procedure when levy exceeds limitations or is incorrectly categorized.

(1) If the levy reported to the clerk and assessor under ORS 310.060 is in excess of the constitutional or statutory limitations, or both, 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 and requirements governing the levy.

(2) If any part of the levy or taxes on property certified under ORS 310.060 is incorrectly categorized as subject to or not subject to the limits of section 11b, Article XI of the Oregon Constitution, the Department of Revenue shall notify the taxing unit governing body and the county assessor and the county assessor shall extend the levy or taxes on the roll in a manner that complies with the Oregon Constitution. For purposes of this section, taxes are incorrectly categorized only if:

(a) The sole authority of the taxing unit to impose taxes on property is provided by statute and the statute does not authorize

the imposition of taxes on property categorized as reported under ORS 310.060; or

(b) The Oregon Tax Court or the Oregon Supreme Court has finally determined the correct manner in which a tax on property of the taxing unit should be categorized and that determination is different from the category reported under ORS 310.060. For purposes of this paragraph, "finally determined" means that the Oregon Tax Court has entered a decision which has become final as described under ORS 305.440 or that, upon appeal from the Oregon Tax Court, the Supreme Court has entered a decision. [Amended by 1967 c.293 §5; 1971 c.646 §3; 1981 c.790 §13; 1983 s.s. c.5 §19; 1985 c.319 §2; 1993 c.270 §46]

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 ad valorem levy. Subject to ORS 310.070, the county assessor shall compute the rate of ad valorem levy for each taxing district by dividing the district's net levy for each category of taxes described in ORS 310.150 by the assessed value used to compute the tax rate. The assessed value used to compute the tax rate is the tax levying district's assessed value adjusted as otherwise provided by law. The computed tax rate shall be carried to the number of decimal places specified by rule of the Department of Revenue and truncated. The truncated rate shall be expressed as a rate per thousand dollars of assessed value. The total tax rate of the district shall be the total of the truncated tax rates calculated for the taxing district for the year. [Amended by 1967 c.293 §11; 1991 c.459 §221]

310.100 Taxes to apply to property shown by assessment roll; furnishing certificate showing aggregate valuation of taxable property. Each ad valorem tax levied by any taxing district 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 taxing district, shall furnish a certificate, properly verified, showing the aggregate valuation of the taxable property therein. [Amended by 1991 c.459 §222]

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 privilege tax provided in ORS 321.405 to 321.520, shall be deducted from the levy certified to the

assessor or assessors before the apportionment provided in ORS 310.110 is made.

(2) The purpose of this section is to insure that the rate of taxation is uniform throughout the taxing district. [1971 c.720 §1; 1977 c.892 §37; 1979 c.438 §4; 1993 c.801 §37]

310.110 Apportionment of ad valorem 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 each category of ad valorem taxes described in ORS 310.150 levied by the district shall be apportioned on the basis of the assessed value used to compute the tax rate for the current tax year, in the proportion that the assessed value of the part of the district lying in each county bears to the assessed value of the whole district. However, if a boundary change affecting such district becomes effective as to the levy being apportioned, an adjustment of the assessed value shall be made so as to reflect said boundary change.

(2) Any assessor who is unable to certify the current assessed value for any joint district lying partially in the county by September 25 shall, with the cooperation of the Department of Revenue, estimate as closely as practicable the assessed value of that district for the purpose of apportioning the ad valorem taxes to be levied by the 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 after September 25 and shall be used as the basis for the apportionment required by this section.

(3) Notwithstanding any provision of ORS 321.405 to 321.520, timber shall be considered as though it remained on the tax rolls at the appraised values established pursuant to ORS 321.485 (3), 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; 1979 c.438 §5; 1981 c.804 §86; 1985 c.613 §5; 1991 c.459 §223]

310.120 [Repealed by 1977 c.730 §4]

310.125 Special rule for computing maximum amount of certain continuing ad valorem levies; purpose. (1) The authorized amount of any continuing ad valorem property tax levy described in subsection (2) of this section shall be computed by multiplying the current assessed 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 district involved as of January 1 of the calendar year in which the continuing levy was approved by the electors of the unit.

(2) The provisions of subsection (1) of this section shall apply only to continuing ad valorem property tax levies which were approved by the electors of the taxing district 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 district 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 district.

(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 district involved. The Legislative Assembly finds that those electors 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; 1991 c.459 §224]

310.130 Ad valorem tax limitations after expansion of boundaries of taxing unit. When the boundaries of a taxing district to which the power to levy an ad valorem 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 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. [Amended by 1991 c.459 §224a; 1993 c.270 §47]

310.135 [1979 c.241 §53; renumbered 310.404 in 1991]

(Constitutional Limits on Amount of Tax)

310.140 Constitutional limits on amount of tax; definitions. The Legislative Assembly finds that section 11b, Article XI of the Oregon Constitution (Ballot Measure 5) was drafted by citizens and placed before

the voters of the State of Oregon by initiative petition. Section 11b, Article XI of the Oregon Constitution uses terms which do not have established legal meanings and require definition by the Legislative Assembly. This section is intended to interpret the terms of section 11b, Article XI of the Oregon Constitution consistent with the intent of the people in adopting it, so that the provisions of section 11b, Article XI of the Oregon Constitution may be given effect uniformly throughout the State of Oregon, with minimal confusion and misunderstanding by citizens and affected units of government. As used in the revenue and tax laws of this state, and for purposes of section 11b, Article XI of the Oregon Constitution:

(1) "Tax on property" means any tax, fee, charge or assessment imposed by any government unit upon property or upon a property owner as a direct consequence of ownership of that property, but does not include incurred charges or assessments for local improvements. As used in this subsection, "property" means real or tangible personal property, and intangible property that is part of a unit of real or tangible personal property to the extent that such intangible property is subject to a tax on property.

(2) "Direct consequence of ownership" means that the obligation of the owner of property to pay a tax arises solely because that person is the owner of the property, and the obligation to pay the tax arises as an immediate and necessary result of that ownership without respect to any other intervening transaction, condition or event.

(3) "Incurred charge" means a charge imposed by a unit of government on property or upon a property owner that does not exceed the actual cost of providing goods or services which can be controlled or avoided by the property owner:

(a) Because the charge is based on the quantity of the goods or services used, and the owner has direct control over the quantity;

(b) Because the goods or services are provided only on the specific request of the property owner; or

(c) Because the goods or services are provided by the government unit only after the individual property owner has failed to meet routine obligations of ownership of the affected property, and such action is deemed necessary by an appropriate government unit to enforce regulations pertaining to health or safety.

(4) For purposes of subsection (3) of this section, an owner of property may control or avoid an incurred charge if the owner is capable of taking action to affect the amount

of a charge that is or will be imposed or to avoid imposition of a charge even if the owner must incur expense in so doing.

(5) For purposes of subsection (3)(a) of this section, an owner of property has direct control over the quantity of goods or services if the owner of property has the ability, whether or not that ability is exercised, to determine the quantity of goods or services provided or to be provided.

(6) "Specific request" means:

(a) An affirmative act by a property owner to seek or obtain delivery of goods or services;

(b) An affirmative act by a property owner, the legal consequence of which is to cause the delivery of goods or services to the property owner; or

(c) Failure of an owner of property to change a request for goods or services made by a prior owner of the property.

(7) "Routine obligations of ownership" means a standard of operation, maintenance, use or care of property established by law, or if established by custom or common law, a standard that is reasonable for the type of property affected.

(8) "Assessment for local improvement" means any tax, fee, charge or assessment that does not exceed the actual cost incurred by a unit of government for design, construction and financing of a local improvement.

(9) "Local improvement" means a capital construction project, or part thereof, undertaken by a governmental unit, pursuant to ORS 223.387 to 223.399, or pursuant to a local ordinance or resolution prescribing the procedure to be followed in making local assessments for benefits from a local improvement upon the lots which have been benefited by all or a part of the improvement:

(a) Which provides a special benefit only to specific properties or rectifies a problem caused by specific properties;

(b) The costs of which are assessed against those properties in a single assessment upon the completion of the project; and

(c) For which the property owner may elect to make payment of the assessment plus appropriate interest over a period of at least 10 years.

(10) For purposes of subsection (9) of this section, the status of a capital construction project as a local improvement is not affected by the accrual of a general benefit to property other than the property receiving the special benefit.

(11) "Single assessment" means the complete assessment process, including preas-

assessment, assessment or reassessment, for any local improvement authorized by ORS 223.387 to 223.399, or a local ordinance or resolution which provides the procedure to be followed in making local assessments for benefits from a local improvement upon lots which have been benefited by all or part of the improvement.

(12) "Special benefit only to specific properties" shall have the same meaning as "special and peculiar benefit" as that term is used in ORS 223.389.

(13) "Actual cost" means all direct or indirect costs incurred by a government unit in order to deliver goods or services or to undertake a capital construction project. The "actual cost" of providing goods or services to a property or property owner includes the average cost or an allocated portion of the total amount of the actual cost of making a good or service available to the property or property owner, whether stated as a minimum, fixed or variable amount. "Actual cost" includes, but is not limited to, the costs of labor, materials, supplies, equipment rental, property acquisition, permits, engineering, financing, reasonable program delinquencies, return on investment, required fees, insurance, administration, accounting, depreciation, amortization, operation, maintenance, repair or replacement and debt service, including debt service payments or payments into reserve accounts for debt service and payment of amounts necessary to meet debt service coverage requirements.

(14) "Bonded indebtedness" means any formally executed written agreement representing a promise by a unit of government to pay to another a specified sum of money, at a specified date or dates at least one year in the future.

(15) "Exempt bonded indebtedness" means:

(a) Bonded indebtedness authorized by a specific provision of the Oregon Constitution.

(b) Bonded indebtedness incurred or to be incurred for capital construction or capital improvements, that was issued as a general obligation of the issuing governmental unit on or before November 6, 1990.

(c) Bonded indebtedness incurred or to be incurred for capital construction or capital improvements, that was issued as a general obligation of the issuing governmental unit after November 6, 1990, with the approval of the electors of the issuing governmental unit.

(16) "Exempt bonded indebtedness" includes bonded indebtedness issued to refund or refinance any bonded indebtedness described in subsection (15) of this section.

(17) "Capital construction" means the construction, modification, replacement, repair, remodeling or renovation of a structure, or addition to a structure, which is expected to have a useful life of more than one year, and includes, but is not limited to:

(a) Acquisition of land, or a legal interest in land, in conjunction with the capital construction of a structure.

(b) Acquisition, installation of machinery or equipment, furnishings or materials which will become an integral part of a structure.

(c) Activities related to the capital construction, such as planning, design, acquisition of interim or permanent financing, research, land use and environmental impact studies, acquisition of permits or licenses or other services connected with the construction.

(d) Acquisition of existing structures, or legal interests in structures, in conjunction with the capital construction.

(18) "Structure" means any temporary or permanent building or improvement to real property of any kind, which is constructed on or attached to real property, whether above, on or beneath the surface.

(19) "Capital improvements" means land, structures, facilities, as that term is defined in ORS 288.805, machinery, equipment or furnishings having a useful life longer than one year. [1991 c. 459 §210]

310.143 Certification of taxes on taxable property subject to constitutional rate limits; refunds of taxes on property not certified or erroneously certified. (1) Any tax on property that is imposed on property that is subject to ad valorem taxation by any unit of local government shall be certified to the assessor each year, as provided under ORS 310.060. Except as otherwise specifically provided by law, any tax, fee, charge or assessment that is not a tax on property or is not imposed on property subject to ad valorem taxation shall not be certified to the assessor. Each tax certified shall be certified in dollars and cents in either the total amount to be raised from all property in the unit, or in dollars and cents per property.

(2) If any unit of local government imposes on property that is subject to ad valorem taxation a tax on property, as defined in ORS 310.140, that is not certified to the assessor under ORS 310.060 for imposition and collection, and a court of competent jurisdiction determines that the tax is subject to the limits of section 11b, Article XI of the Oregon Constitution, the unit of local government shall pay any refunds ordered by the court. No refunds shall be paid from the unsegregated tax collections account, and

the assessor shall not be required to redetermine the amount of other taxes imposed on any property that also is subject to the challenged tax.

(3) Notwithstanding ORS 311.806, when any unit of local government certifies a tax on property to be collected by the tax collector, and the amount of the tax on individual properties is calculated by the unit of local government, any claim for refund of such taxes due to an error in calculation of the amount of the tax shall be made to the unit of local government within the same time and in the same manner as claims for refund are to be made under ORS 311.806. The unit of local government shall pay any refunds it determines to be due to errors in calculation of the amount of the tax out of the funds available to the unit of local government. Such refunds shall not be paid from the unsegregated tax collections account, and the assessor shall not be required to redetermine the amount of other taxes imposed on the property for which the refund is made. [1991 c.459 §211; 1993 c.270 §48]

310.145 Ordinance or resolution classifying and categorizing taxes subject to constitutional limits. (1) Each unit of local government that imposes a tax, fee, charge or assessment may adopt an ordinance or resolution classifying all or any of the taxes, fees, charges and assessments it imposes as being in one or more of the following categories:

(a) Taxes on property subject to the limits of section 11b, Article XI of the Oregon Constitution, and within this category, those taxes that are dedicated to funding the public school system, and those that are imposed to support other government operations.

(b) Incurred charges.

(c) Assessments for local improvements.

(d) Taxes to pay principal and interest on exempt bonded indebtedness.

(e) All other taxes, fees, charges and assessments that are not subject to the limits of section 11b, Article XI of the Oregon Constitution.

(2) An ordinance or resolution adopted under this section shall serve as notice of the classification of taxes, fees, charges and assessments for purposes of ORS 305.580 to 305.591. [1991 c.459 §212; 1993 c.270 §49]

310.150 Determination if amount of taxes on property is within constitutional limits; segregation into categories; limits by category; method of reducing taxes to meet constitutional limits. (1) After computation of the consolidated rate percent of levy under ORS 308.221, and after calculation of the amount of ad valorem taxes to be im-

posed on properties in the county, but before extending any taxes on the assessment and tax roll, the assessor shall determine whether the total amount of taxes on property to be imposed on each property in the county is within the limits established by section 11b, Article XI of the Oregon Constitution.

(2) The assessor shall segregate the taxes on property levied or imposed by the taxing agencies into three categories. All taxes on property levied or imposed for the purpose of paying principal and interest on exempt bonded indebtedness shall be separately identified. All taxes on property levied or imposed for the purpose of funding the public school system that are not for the purpose of paying principal and interest on exempt bonded indebtedness shall be identified. All taxes on property levied or imposed for the purpose of funding other government operations that are not for the purpose of paying principal and interest on exempt bonded indebtedness shall be identified.

(3)(a) For each property in the county, those taxes on property to be imposed for the purpose of funding other government operations, but not to pay principal and interest on exempt bonded indebtedness, shall be limited to \$10 for each \$1,000 of real market value of the property.

(b) For each property in the county, those taxes on property to be imposed for the purpose of funding the public school system, but not to pay principal and interest on exempt bonded indebtedness, shall be limited to the amount provided in the following schedule for each \$1,000 of real market value of the property:

<u>Fiscal Year</u>	<u>Limit</u>
1991-1992	\$15.00
1992-1993	12.50
1993-1994	10.00
1994-1995	7.50
1995-1996 and thereafter	5.00

(c) The assessor shall determine whether the taxes on property to be imposed on any property exceed these limits.

(4) If the taxes on property in either category to be imposed on any property exceed the limit established for that category in subsection (3) of this section, the assessor shall reduce the taxes by applying a reduction percentage. The reduction percentage shall be calculated by subtracting the limit for the category from the total amount of taxes to be imposed in that category and dividing the difference by the amount of the combined tax in the category. The assessor shall then subtract from the taxes that would

otherwise be imposed within the category that proportion of the taxes in the category obtained by multiplying the reduction percentage times the taxing unit's total tax within the category. [1991 c.459 §213]

310.155 Public school system limit; definitions. (1) For purposes of ORS 310.150, taxes are levied to fund the public school system if the taxes will be used exclusively for educational services, including support services, provided by any unit of government, at any level from prekindergarten through post-graduate training.

(2) Taxes on property levied by a unit of government whose principal function is to provide educational services shall be considered to be dedicated to fund the public school system unless the sole purpose of a particular, voter approved levy is for other than educational services or support services as defined in this section.

(3) Taxes on property levied by a unit of government whose principal function is to perform government operations other than educational services shall be considered to be dedicated to fund the public school system only if the sole purpose of a particular, voter approved levy is for educational services or support services as defined in this section.

(4) As used in this section, "educational services" includes:

(a) Establishment and maintenance of preschools, kindergartens, elementary schools, high schools, community colleges and institutions of higher education.

(b) Establishment and maintenance of vocational or technical schools or programs, adult education programs, evening school programs and schools or facilities for the physically, mentally or emotionally disabled.

(5) As used in this section, "support services" includes clerical, administrative, professional and managerial services, property maintenance, transportation, counseling, training and other services customarily performed in connection with the delivery of educational services.

(6) "Educational services" does not include community recreation programs, civic activities, public libraries, programs for custody or care of children or community welfare activities if those programs or activities are provided to the general public and not for the benefit of students or other participants in the programs and activities described in subsection (4) of this section. [1991 c.459 §214]

310.160 Unit of property; description for purposes of determining if amount of taxes exceeds constitutional limits. (1) For purposes of determining whether the

taxes on property to be imposed on any property exceed the limits imposed by section 11b, Article XI of the Oregon Constitution, the unit of property to be considered shall consist of all contiguous property within a single code area in the county under common ownership that is used and appraised for a single integrated purpose, whether or not that property is taxed as a single account or multiple accounts.

(2) In the case of real property that is specially assessed under ORS 308.370, 308.377, 308.765 or 321.257 to 321.381 or any other law, or partially exempt from tax under ORS 307.250, 307.370 or 358.485 or any other law, the unit of property shall consist of all components of land and improvements in a single operating unit.

(3) In the case of timeshare properties, the unit of property shall consist of all real property components associated with all timeshare property within a timeshare plan as described in ORS 94.808.

(4) In the case of personal property that is not part of an operating unit consisting of both real and personal property, the unit of property shall consist of all items of personal property identified in a single property tax account.

(5) In the case of land upon which an improvement is located, and the land and the improvement are owned by different persons, if the land and improvements are a single operating unit, the unit of property shall consist of the entire improved parcel. [1991 c.459 §215; 1993 c.801 §37a]

310.165 Partially exempt or specially assessed property; treatment of additional or back taxes imposed upon disqualification for special assessment or exemption. (1) For any unit of property partially exempt from tax under ORS 307.250, 307.370, 308.459, 308.670 or 358.485 or any other law, the assessor shall determine the maximum amount of taxes on property to be imposed on such property under ORS 310.150, by using the lesser of the real market value or the taxable value of the property after the exemption has been applied.

(2) For any land that is specially assessed for ad valorem tax purposes under ORS 308.229, 308.345, 308.370, 308.377, 308.670, 308.765, 321.257 to 321.381, 321.720 or 321.805 to 321.825, the assessor shall determine the maximum amount of taxes on property to be imposed on such property under ORS 310.150 by using the lesser of the real market value or the specially assessed value of the property.

(3) In the case of any unit of property of which a part of the unit is exempt from taxation, and that part may be identified both

as to value and physical description, the real market value of the unit shall not include the value of the exempt part of the unit.

(4) If any unit of property described in subsection (1) or (2) of this section for which the maximum amount of taxes imposed has been determined under this section is subject to imposition of additional taxes due to disqualification from special assessment or partial exemption, the determination of the maximum amount of additional taxes that may be imposed due to disqualification shall be made on the basis of the real market value of the property for the year to which the additional taxes relate. [1991 c.459 §216; 1993 c.270 §50; 1993 c.801 §37b]

310.170 Allocation by districts of distributions from unsegregated tax collections account among taxes subject to constitutional limits. If any taxing district certifies for levy or imposition under ORS 310.060 more than one tax subject to the limits of section 11b, Article XI of the Oregon Constitution, and receives distributions from the unsegregated tax collections account in an amount that is less than the total amount of taxes so certified, the taxing district may allocate the funds distributed to it among the taxes so certified. No taxing district may allocate funds to any one tax in an amount greater than the amount the district certified for levy or imposition under ORS 310.060 during the period for which the tax is imposed. [1991 c.459 §219]

(Tax Coordination Plans for Nonschool Local Governments)

310.180 Definitions for ORS 310.180 to 310.188. As used in ORS 310.180 to 310.188:

(1) "Current tax levy authority" means the sum of the amounts that a unit of local government may levy within its tax base as described under section 11 (2) or (4), Article XI, Oregon Constitution, or, pursuant to elector approval, outside of its tax base as described under section 11 (3)(b) and (4), Article XI, Oregon Constitution, as of March 31, 1993, and any other taxes upon property that the unit may levy or impose as of that date, and includes:

(a) Any percentage amount by which a voted tax base is increased pursuant to section 11 (2)(a), Article XI, Oregon Constitution, or the amount of the percentage additions described under section 11 (4), Article XI, Oregon Constitution.

(b) If a unit of local government has received elector approval of an increase in its current tax levy authority after following the process as developed pursuant to ORS 310.180 to 310.188, amounts levied pursuant to that increased tax levy authority.

(2) "Election officer" means the:

(a) County clerk regarding a measure to be voted on in a county or in a city or district located in the county.

(b) County clerk of the county in which the administrative office of the district is located regarding a measure to be voted on in a district located in more than one county.

(3) "Ensuing fiscal year" means the fiscal year beginning July 1, 1994.

(4) "Measure" has the meaning given that term in ORS 254.005.

(5) "Taxes upon property" has the meaning given the term under ORS 310.140 and includes only those taxes upon property limited as provided under section 11b, Article XI, Oregon Constitution.

(6) "Unit of local government" has the meaning given the term under ORS 190.003 and includes only those units that have authority to impose a tax upon property for use for purposes other than the public school system and that have territory within the county. "Unit of local government" includes a unit of local government proposed for creation or formation prior to the next March 31. [1991 c.396 §3; 1993 c.424 §7]

310.181 Policy. It is the policy of the State of Oregon to encourage nonschool local governments to cooperatively review and resolve local service delivery and financing issues in response to the limitations of section 11b, Article XI, Oregon Constitution. Consistent with this policy, the issue of competition between taxing units shall be addressed in each county as provided in ORS 310.180 to 310.188, and ORS 310.180 to 310.188 shall be liberally construed. [1991 c.396 §2]

310.182 Meeting to develop 1994-1995 tax coordination plan; notice; procedure; special provision for new units of local government. (1) At least 30 days prior to the last day of the calendar year preceding the calendar year in which the ensuing fiscal year begins, the governing body of each county or another public agency designated by the county governing body shall notify in writing each governing body of a unit of local government that a meeting of all taxing units, including joint taxing districts, that levy a tax upon property will convene.

(2) The notice shall specify that the purpose of the meeting is to assemble a tax coordination plan for the ensuing fiscal year.

(3) The notice for the meeting shall specify a date, time and place within the county. The meeting shall occur not later than the last day of the calendar year preceding the calendar year in which the ensuing fiscal year begins. The county may

arrange one meeting for the entire county or arrange several meetings for geographic areas of the county.

(4) The participating units of local government shall establish procedures for conduct of the meeting, may develop additional written procedures, including procedures for the development and modification of the tax coordination plan, and may appoint one or more officials to be responsible for retaining the plan.

(5) The governing body of each unit of government shall designate a person to serve as the representative of the unit of local government in developing the tax coordination plan.

(6) If any unit of local government has territory in two or more counties, the county governing bodies or designees of the counties in which the territory is located may call a joint meeting in the manner provided under this section as an alternative to requiring that the unit of local government attend each county tax coordination meeting described in subsection (1) of this section.

(7) A unit of local government formed or created on or after November 6, 1990, or a unit of local government formed or created before November 6, 1991, but having no current tax levy authority, shall not levy a tax upon property for the ensuing fiscal year unless the unit designates a representative to participate in developing the tax coordination plan for the year and follows the process for seeking elector approval as included in ORS 310.180 to 310.188. A citizen representative involved in the formation of a unit of local government may participate in developing the tax coordination plan for the year. [1991 c.396 §4; 1993 c.424 §8]

310.184 Tax coordination plan; financial needs inventory; contents. (1) Each tax coordination plan developed under ORS 310.180 to 310.188 shall consist of a financial needs inventory for each unit of local government which has levied or proposes to levy taxes upon property.

(2) A financial needs inventory shall include:

(a) A description of the current tax levy authority of each unit of local government.

(b) A description of the estimated revenue requirements of each unit of local government for the ensuing fiscal year and an estimate of the taxes upon property proposed to be levied or imposed for the ensuing fiscal year.

(c) If the estimated revenue requirements of a unit of local government from taxes upon property for the ensuing fiscal year exceed the current tax levy authority of the

unit, an explanation of the increased requirements and the proposals for increased taxes upon property.

(d) If the estimated revenue requirements of a unit of local government from taxes upon property for the ensuing fiscal year are less than the levying authority of the unit, an explanation of the decreased requirements and the proposals for decreasing taxes upon property.

(e) Options to achieve effective and efficient service delivery taking into consideration resource limitations.

(3) For purposes of the financial needs inventory, estimated revenue requirements may be expressed as a single estimated amount or as an estimated range of amounts, if the basis for the range of amounts is described. [1991 c.396 §5; 1993 c.424 §9]

310.186 Public hearing as prerequisite to tax levy election. (1) Except as provided in subsection (2) of this section, any unit of local government which intends to seek elector approval for the ensuing fiscal year for an increase in current tax levy authority shall hold at least one special public hearing for citizens and representatives of other units of local government to communicate the effect of the proposed increase in current tax levy authority on other units of local government. The public hearing shall be held at least 30 days prior to the date the measure is filed with the election officer and may be held as part of a regular or special meeting of the governing body. The notice and public hearing requirements shall be in addition to any other notice and hearing requirements provided by law.

(2) In a county which attains a population of more than 500,000, according to the latest federal decennial census, the hearings required under subsection (1) of this section shall be those hearings held under ORS 294.430 (2), (3) or (4) or 294.655, as otherwise required by law. [1991 c.396 §§6, 8; 1993 c.424 §10]

310.188 Tax levy election; failure to comply with tax coordination prerequisites; effect. (1) When the governing body of a unit of local government files a measure proposing a new or increased tax with the election officer, the governing body shall certify to the election officer that the governing body has complied with the requirements of ORS 310.180 to 310.188. The certification must be filed with the election officer not later than one working day after the governing body files the measure.

(2) Notwithstanding ORS chapters 246 to 260, ORS 310.310 to 310.404 or other law, if a unit of local government does not certify compliance with the requirements of ORS 310.180 to 310.184 and either ORS 310.186 (1)

or 310.186 (2) and the requirements of subsection (1) of this section, the election officer shall not place the measure proposing the new or increased tax upon the ballot. [1991 c.396 §7; 1993 c.424 §11]

(Elections)

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]

310.315 Ballot title for school district tax levy; contents. (1) The ballot title for any measure which authorizes a school district tax levy for one year for operating purposes in addition to the amount authorized in section 11a, Article XI of the Oregon Constitution shall consist of:

(a) The following caption and question:

SCHOOL DISTRICT OPERATING LEVY

Question: Shall _____ school district levy \$_____ in (fiscal year) in excess of the amount levied for operating purposes in (prior fiscal year) and outside its tax base?

(b) A concise and impartial statement of not more than 175 words, explaining the chief purpose of the measure and giving reasons for the measure.

(2) The statement in the ballot title required by this section shall be plainly worded and factual and shall avoid as far as practicable the use of technical terms. The statement shall not advocate a yes or a no vote on the question. The statement shall state whether the tax levy is subject to the limits of section 11b, Article XI of the Oregon Constitution, and whether the revenue to be raised will be used exclusively for educational and support services.

(3) ORS 250.035 and 310.390 do not apply to a ballot title prepared under this section. [1987 c.183 §2; 1991 c.459 §225]

310.320 [Repealed by 1953 c.311 §7]

310.330 Municipal corporation tax levy; notice; election. (1) Whenever it is necessary in the estimation of the governing body of a municipal corporation to increase the amount of the tax levy over the amount limited by the Constitution except on vote of the people, the governing body shall make and enter an order or resolution for a special election on the question and shall prepare and file a ballot title with the county clerk not later than the date specified in the

election law applicable to the particular municipal corporation. The county clerk shall give notice of the election as provided in the general election laws.

(2) The election thus called shall be held on the date specified in the order or resolution and conducted in the same manner as other general or special elections are conducted for the municipal corporation.

(3) As used in this section, "municipal corporation" has the meaning given that term by ORS 294.311 (19). [Amended by 1953 c.311 §7; 1967 c.105 §9; 1977 c.301 §14; 1979 c.316 §15; 1981 c.173 §46; 1981 c.391 §5a; 1983 c.350 §137]

310.340 [Amended by 1953 c.311 §7; 1967 c.105 §10; 1979 c.316 §18; 1981 c.391 §6; repealed by 1981 c.173 §56]

310.350 [Amended by 1979 c.316 §16; repealed by 1981 c.391 §13]

310.360 [Amended by 1953 c.584 §2; 1965 c.100 §125; 1971 c.646 §2; 1975 c.770 §2; repealed by 1981 c.391 §13]

310.370 [Repealed by 1971 c.647 §149]

310.380 [Amended by 1953 c.311 §7; 1979 c.316 §17; repealed by 1981 c.391 §13]

310.385 [1971 c.646 §1; repealed by 1981 c.391 §13]

310.390 Ballot title for levy in excess of base; ballot title for metropolitan service district tax base election; oral statement in district not using printed ballot. (1) Notwithstanding ORS 250.035, the ballot title of any measure which authorizes a tax levy in addition to the tax base provided in section 11, Article XI of the Oregon Constitution or which establishes a new tax base shall consist of:

(a) A caption of not more than 10 words by which the measure is commonly referred;

(b) A question of not more than 20 words which plainly states the purpose of the measure, and is phrased so that an affirmative response to the question corresponds to an affirmative vote on the measure; and

(c) A concise and impartial statement of not more than 175 words, explaining the chief purpose of the measure and giving reasons for the measure.

(2) The statement in the ballot title required in this section shall be plainly worded and factual and shall avoid as far as practicable the use of technical terms. The statement shall not advocate a yes or a no vote on the question. The statement shall state whether the tax levy is subject to the limits of section 11b, Article XI of the Oregon Constitution, and whether the revenues to be raised will be used exclusively for educational and support services or for other governmental purposes.

(3) For a measure which establishes a new tax base for a metropolitan service district organized under ORS chapter 268, the caption shall state that the measure establishes a tax base. The caption may identify

the functions or activities to be funded by the tax base and such identification shall not make the caption insufficient, not concise or unfair under ORS 255.155. The question shall include the name of the district, the dollar amount of the proposed tax base and the fiscal year in which the tax base will first be effective. Except as provided in this subsection, the remainder of this section applies to a measure which establishes a new tax base for a metropolitan service district.

(4) When the vote is taken by the electors 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; 1981 c.391 §7; 1987 c.732 §1; 1991 c.459 §226]

310.395 Ballot statements; 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 fixed dollar serial 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 statement in the ballot title for the measure submitted shall state the total amount of money to be raised by the proposed levy, in dollars and cents. If the statement in the ballot title for the measure submitted includes an estimated tax impact, it shall be based on the most current estimate of assessed value from the county assessor. The measure shall bear the statement: "The estimated tax cost for this measure is an ESTIMATE ONLY based on the best information available from the county assessor at the time of estimate."

(2) Subsection (1) of this section does not apply to a levy described in ORS 280.060 (1)(b). For a levy described in ORS 280.060 (1)(b), 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 ORS 280.060 (1)(b) 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 287.004 to 287.026 and 287.052 to 287.526 or other laws.

(3) The statement or statements required by this section shall be added to and made a part of the 175-word statement required by ORS 310.315 and 310.390. The number of words contained in the statement required by this section shall not be included in the

175-word limitation. [1967 c.293 §2; 1971 c.646 §4; 1973 c.105 §1; 1977 c.730 §3; 1979 c.241 §28; 1981 c.391 §8; 1981 c.790 §1; 1983 c.514 §18; 1983 c.740 §89; 1983 s.s. c.5 §20; 1987 c.183 §3; 1993 c.18 §72; 1993 c.270 §51]

310.396 Ballot titles for local government bond measures. Notwithstanding ORS 310.315 to 310.404 or any other law, the ballot title for any measure requesting elector approval of bonds to be issued by a unit of local government, as defined by ORS 190.003, shall be sufficient if the ballot title complies with ORS 250.035 and, when applicable, ORS 250.037. [1993 c.97 §22]

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

310.402 Time for tax base elections; ballot title; notice. (1) Under subsection (5), section 11, Article XI of the Oregon Constitution, tax base elections shall be held only at a regular statewide general or primary election.

(2) For purposes of subsection (3) of section 11a, Article XI of the Oregon Constitution, tax base elections for a school district, as defined in ORS 328.715 and for which a tax base may be established, shall be held in any year, but only on the third Tuesday in May.

(3) The ballot title for a tax base election shall comply with ORS 310.390 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 electors for approval. The governing body of the municipal corporation holding the tax base election shall prepare and file a ballot title with the county clerk not later than the date specified in the election law applicable to the particular municipal corporation. The county clerk shall give notice of the election as provided in the general election laws.

(4) As used in this section, "municipal corporation" has the meaning given that term by ORS 294.311 (19). [1973 c.339 §2; 1977 c.884 §15; 1981 c.173 §47; 1981 c.391 §9; 1987 c.16 §6]

310.404 Establishing new tax base; inapplicable to certain school districts. (1) In any year in which a proposal to establish a new tax base may be submitted to the electors under section 11, Article XI of the Oregon Constitution, each taxing unit to which the power to levy an ad valorem property tax has been delegated shall submit to the electors the question of establishing a new tax base if:

(a) In three out of the four consecutive fiscal years immediately preceding the year in which a tax base proposal may be submitted to the electors, the taxing unit has submitted the question to the electors, received approval, and has levied outside its tax base

for general operations under of section 11 (2)(a), Article XI, Oregon Constitution; and

(b) The taxing unit has not submitted to the electors and received approval of a new tax base in the even-numbered year immediately preceding.

(2) This section does not apply to a school district as defined in ORS 255.005. [Formerly 310.135; 1993 c.45 §291]

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

310.575 [1983 s.s. c.5 §1; repealed by 1987 c.89 §1]

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 ORS 311.105 (1)(d) 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]

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

310.608 [1969 c.612 §§1, 2; 1973 c.670 §1; 1977 c.819 §1; 1979 c.692 §5; 1981 c.374 §19; renumbered 307.400]

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

310.611 [1977 c.819 §2; repealed by 1979 c.692 §13]

310.615 [1965 c.604 §§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]

(Manufactured Structures)

310.622 Manufactured structures eligible as homesteads under tax laws of state. A manufactured structure 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 manufactured structures assessed as real property, the manufactured structure homestead includes land and improvements to the same extent that a homestead would be recognized if the manufactured structure 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 830.700, 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)

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 by the taxpayer, and the taxable land area of the tax lot upon which it is built.

(6) "Household" means the taxpayer, the spouse of the taxpayer 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 the spouse of the taxpayer who reside in the household, that was received during the calendar year for which the claim is filed. "Household income" includes payments received by the taxpayer or the spouse of the taxpayer under the federal Social Security Act for the benefit of a minor child or minor children who are members of the household.

(8) "Income" means "adjusted gross income" as defined in the federal Internal Revenue Code, as amended on or before December 31, 1990, even where the amendments take effect or become operative after that date, relating to the measurement of taxable income of individuals, estates and trusts, with the following modifications:

(a) There shall be added to adjusted gross income the following items of otherwise exempt income:

(A) The gross amount of any otherwise exempt pension less return of investment, if any.

(B) Child support received by the taxpayer.

(C) Inheritances.

(D) Gifts and grants, the sum of which are in excess of \$500 per year.

(E) Amounts received by a taxpayer or spouse of a taxpayer for support from a parent who is not a member of the taxpayer's household.

(F) Life insurance proceeds.

(G) Accident and health insurance proceeds, except reimbursement of incurred medical expenses.

(H) Personal injury damages.

(I) Sick pay which is not included in federal adjusted gross income.

(J) Strike benefits excluded from federal gross income.

(K) Worker's compensation, except for reimbursement of medical expense.

(L) Military pay and benefits.

(M) Veteran's benefits.

(N) Payments received under the federal Social Security Act which are excluded from federal gross income.

(O) Welfare payments, except as follows:

(i) Payments for medical care, drugs and medical supplies, if the payments are not made directly to the welfare recipient;

(ii) In-home services authorized and approved by the Department of Human Resources, or by any of its divisions; and

(iii) Direct or indirect reimbursement of expenses paid or incurred for participation in work or training programs.

(P) Nontaxable dividends.

(Q) Nontaxable interest not included in federal adjusted gross income.

(R) Rental allowance paid to a minister that is excluded from federal gross income.

(S) Income from sources without the United States that is excluded from federal gross income.

(b) Adjusted gross income shall be increased due to the disallowance of the following deductions:

(A) The amount of the net loss, in excess of \$1,000, from all dispositions of tangible or intangible properties.

(B) The amount of the net loss, in excess of \$1,000, from the operation of a farm or farms.

(C) The amount of the net loss, in excess of \$1,000, from all operations of a trade or business, profession or other activity entered into for the production or collection of income.

(D) The amount of the net loss, in excess of \$1,000, from tangible or intangible property held for the production of rents, royalties or other income.

(E) The amount of any net operating loss carryovers or carrybacks included in federal adjusted gross income.

(F) The amount, in excess of \$5,000, of the combined deductions or other allowances for depreciation, amortization or depletion.

(G) The amount added or subtracted, as required within the context of this section, for adjustments made under ORS 316.680 (2)(d) and 316.707 to 316.737.

(c) "Income" does not include any of the following:

(A) Any governmental grant which must be used by the taxpayer for rehabilitation of the homestead of the taxpayer.

(B) The amount of any payments made pursuant to ORS 310.630 to 310.690.

(C) Any refund of Oregon personal income taxes that were imposed under ORS chapter 316.

(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 ORS 307.460 (6).

(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 the household of the taxpayer 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, if the taxpayer is an owner, or if the taxpayer is a renter, during all or a portion 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. If the taxpayer is a renter, the taxpayer must be residing in this state on December 31 of the year for which refund is claimed. [1971 c.747 §2; 1973 c.752 §1; 1975 c.616 §1; 1977 c.90 §3; 1977 c.841 §1; 1979 c.693 §1; 1979 c.780 §11; 1981 c.624 §1; 1982 s.s.1 c.18 §1; 1983 c.162 §62; 1983 c.634 §2; 1985 c.214 §1; 1985 c.802 §37; 1987 c.293 §66; 1989 c.625 §76; 1989 c.797 §1; 1991 c.457 §23]

Note: Section 28, chapter 457, Oregon Laws 1991, provides:

Sec. 28. The amendments to ORS 310.630 by section 23 of this Act apply to property taxes billed and rent constituting property taxes paid in calendar years beginning on or after January 1, 1991. [1991 c.457 §28]

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 entitled to the owner property tax refund allowed under ORS 310.640 as provided in this section if:

(a) The tenant-stockholder 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 tenant-stockholder's 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 the tenant-stockholder is entitled to occupy due to status as a tenant-stockholder is the principal dwelling of the tenant-stockholder.

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

(3) Each tenant-stockholder claiming the refund granted under this section shall obtain a special form prescribed by the Department of Revenue for this purpose, complete the form and submit it to the department as provided under rules adopted by the department.

(4) 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; 1979 c.241 §14c; 1981 c.624 §4; 1985 c.784 §3]

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 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 ORS 310.640 (1)(b), 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) The taxpayer 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) The household income of the taxpayer is less than \$10,000;

(c) The gross rent of the taxpayer is in excess of 20 percent of household income; and

(d) The taxpayer 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 20 percent of 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; 1981 c.624 §5; 1991 c.823 §7]

Note: Section 10, chapter 823, Oregon Laws 1991, provides:

Sec. 10. (1) Except as provided in subsection (2) of this section, this Act applies to taxable years beginning on or after January 1, 1991.

(2) The amendments to ORS 310.635 by section 7 of this Act first apply to the rental assistance payments payable in October 1991. [1991 c.823 §10]

310.637 Refund not subject to garnishment. A refund, allowed pursuant to ORS 310.635 or 310.640, is not subject to the garnishment provisions of ORS 29.125 to 29.395, except by a government entity. [1987 c.399 §3]

Note: 310.637 was enacted into law by the Legislative Assembly and was added to and made a part of ORS 310.630 to 310.706 but was not added to or made a part of any other series therein by legislative action. See Preface to Oregon Revised Statutes for further explanation.

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

310.639 Homestead property tax refunds eliminated for property taxes paid for years after 1990; elderly rental assistance continued. (1) Except as provided in

subsection (2) of this section, notwithstanding any provision of ORS 310.630 to 310.690 to the contrary, an owner or renter refund shall not be granted if based upon property tax liability imposed or rent constituting property taxes paid on or after January 1, 1991.

(2) Notwithstanding subsection (1) of this section, a taxpayer who is eligible for elderly rental assistance under ORS 310.635 shall continue to be eligible for the elderly rental assistance in an amount equal to the greater of the amount specified in ORS 310.635 or an amount of a renter refund determined in accordance with the renter table set forth in ORS 310.640. [1991 c.786 §2]

Note: 310.639 was enacted into law by the Legislative Assembly and was added to or made a part of 310.630 to 310.690 but was not added to or made a part of any smaller series therein by legislative action. See Preface to Oregon Revised Statutes for further explanation.

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 of property tax for the preceding year in advance of billing of property taxes for the year in which the claim is filed under ORS 310.657 in an amount which is:

(a) For a homeowner, the property tax liability extended against the homestead of the homeowner 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 the household income level of the homeowner, whichever is the lesser.

(b) For a renter, the rent constituting property tax paid for the occupancy of the homestead or homesteads 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 the household income level of the renter, 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	\$ 500	\$ 250
500 - 999	490	245
1,000 - 1,499	476	238
1,500 - 1,999	456	228
2,000 - 2,499	434	217
2,500 - 2,999	410	205
3,000 - 3,499	384	192
3,500 - 3,999	358	179
4,000 - 4,499	330	165
4,500 - 4,999	302	151

5,000 - 5,499	272	136
5,500 - 5,999	242	121
6,000 - 6,499	212	106
6,500 - 6,999	182	91
7,000 - 7,499	154	77
7,500 - 7,999	126	63
8,000 - 8,499	100	50
8,500 - 8,999	76	38
9,000 - 9,499	54	27
9,500 - 9,999	36	18

(2) No refund shall be granted under this section or rental assistance payment granted under ORS 310.635 for less than \$5, after offsets for all amounts owed the state.

(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. If the taxpayer owns the homestead on December 31 of the calendar year for which the claim is filed, the taxpayer shall be considered an owner for purposes of the property tax refund granted by this section. Otherwise, the taxpayer shall be considered a renter.

(4) 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, the total owner property tax shall be computed as follows:

(a) Determine an amount equal to the rent constituting property taxes for that part of the abode or land which is rented.

(b) Determine an amount equal to the property tax liability assessed against the abode or land which is owned.

(c) Add together the amounts determined in paragraphs (a) and (b) of this subsection. A taxpayer described in this subsection shall use the total owner property tax computed under this subsection to determine the refund which the taxpayer is entitled to under this section.

(5) A taxpayer subject to subsection (4) of this section shall not be entitled to any refund based on rent constituting property taxes except as provided in subsection (4) of this section.

(6) 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; 1979 c.241 §14; 1979 c.780 §4; 1981 c.624 §2; 1985 c.784 §4; 1991 c.786 §3; 1993 c.726 §9]

Note: Section 4, chapter 786, Oregon Laws 1991, provides:

Sec. 4. (1) The amendments to ORS 310.640 by section 3 of this Act apply to owner or renter refunds based upon property taxes billed or rent constituting property taxes paid in calendar years beginning on or after January 1, 1990.

(2) The Department of Revenue shall notify each taxpayer who, before the effective date of this Act [September 29, 1991], filed a claim under the Homeowner and Renter Refund Program (ORS 310.630 to 310.690) for refund based upon property tax billed or rent constituting property taxes paid in calendar year 1990 as follows:

(a) If the taxpayer is a homeowner or renter who will not receive a refund on account of the amendments to ORS 310.640 by section 3 of this Act, the department shall so notify the taxpayer.

(b) If the taxpayer is a homeowner or renter who will have received a reduced refund on account of the amendments to ORS 310.640 by section 3 of this Act, the department shall so notify the taxpayer. The notice shall accompany the refund check.

(c) Notices given under this subsection shall contain a statement that homeowner or renter refunds of taxes paid (either directly or by means of rent) are not anticipated. However, notices given to taxpayer entitled to elderly rental assistance shall state that the elderly rental assistance program is to continue. [1991 c.786 §4]

310.641 [1979 c.241 §16; 1981 c.624 §3; 1981 c.789 §2; 1982 s.s.3 c.4 §1; repealed by 1985 c.784 §10]

310.642 Computation of refund for floating homes. (1) For purposes of ORS 310.630 to 310.690, if a taxpayer owns a floating home, as defined in ORS 830.700, that is the homestead of the taxpayer and rents moorage space to which the floating home is attached, the total owner property tax shall be computed as follows:

(a) Determine an amount equal to the rent constituting property taxes for the moorage which is rented.

(b) Determine an amount equal to the property tax liability assessed against the floating home which is owned.

(c) Add together the amounts determined in paragraphs (a) and (b) of this subsection. A taxpayer described in this section shall use the total owner property tax computed under this subsection to determine the refund to which the taxpayer is entitled under ORS 310.640.

(2) 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; 1979 c.241 §14a; 1981 c.624 §6; 1985 c.784 §5]

310.645 Limitations on refund and rental assistance. (1) Only one taxpayer per household per year shall be granted the homeowner refund or elderly rental assistance provided under ORS 310.630 to 310.690.

(2) A taxpayer who is granted a homeowner refund shall not be granted a renter or rental assistance refund for the same calendar year.

(3) A homeowner refund shall be based upon property tax liability extended against only one homestead. Only one taxpayer shall be granted an owner refund based upon property tax liability extended against any one homestead.

(4) 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.

(5) If a husband and wife living in the same homestead at the end of the year are taxpayers claiming a homeowner or renter refund, they shall file a joint claim for refund under ORS 310.630 to 310.690. A claim filed under this subsection shall be treated as having been filed by one taxpayer.

(6) Except as provided in subsection (5) of this section, each renter entitled to a refund under ORS 310.640 or 310.641 (1983 Replacement Part) shall file a claim. The claim shall be based on household income of the claimant and on the contract rent the claimant actually paid during the year. The claim shall also state the total contract rent paid by all others who may have lived in the homestead during the same period the claimant lived in the homestead. The refunds permitted under ORS 310.640 and 310.641 (1983 Replacement Part) shall be computed as follows:

(a) A ratio shall be computed which is the total rent the claimant paid divided by the total rent paid for the homestead during the time of the year the taxpayer resided in the homestead.

(b) The rent constituting property tax based on the rent the claimant paid shall be computed and adjusted as required by ORS 310.640 (1)(b).

(c) Multiply the lesser of the refund computed under paragraph (b) of this subsection or the maximum refund allowed to the claimant under the table provided in ORS 310.640 (1)(c) by the ratio computed under paragraph (a) of this subsection. This is

the maximum refund allowable to a renter under ORS 310.640.

(d) The maximum property tax relief the claimant is entitled to is the amount determined under ORS 310.641 (1983 Replacement Part) multiplied by the ratio computed under paragraph (a) of this subsection. [1971 c.747 §4; 1973 c.752 §5; 1977 c.841 §6; 1979 c.780 §8; 1985 c.299 §1]

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

310.651 Definitions for ORS 310.652. For purposes of ORS 310.652:

(1) "Evidence of debt" means all bonds, notes, demands, claims, deposits or investments however evidenced and whether secured by mortgage, deed of trust, judgment or otherwise or not so secured, and includes but is not limited to:

(a) Personal and business notes receivable.

(b) Mortgage notes receivable.

(c) Commercial paper.

(d) Conditional sales contracts (written agreements whereby title to the property remains with the seller until the goods are paid for).

(e) Notes and other receivables, evidenced by written agreement, due from affiliated companies.

(f) Participation certificates.

(g) Bonds and debentures of both domestic and foreign corporations.

(h) Bonds and evidence of debt of other states and their political subdivisions.

(i) Bonds, debentures and capital notes (not certificates of deposit) issued by banks and other organizations in direct competition with banks.

(j) Cashiers' checks, treasurers' checks, certified checks, purchase drafts and similar instruments drawn for the benefit or convenience of any party or parties other than banks.

(k) Investment contracts and accumulation plans issued by investment syndicates, investment brokers and other similar companies.

(L) Loans, advances, demands, claims and other receivables which are evidenced by written agreement.

(2) "Funds on deposit" means all funds accrued or accruing by virtue of the death of the insured or the original maturity of a policy contract where the party or parties entitled to receive such funds might withdraw same at their option upon stipulated notice.

(3) "Money on deposit" means money, whether actually within or without this state, having a business, commercial or tax-

able situs in this state, without deduction for any indebtedness or liabilities of the taxpayer, and includes but is not limited to:

- (a) Amounts in checking and savings accounts.
- (b) Certificates of deposit.
- (c) Payroll and escrow accounts.
- (d) Deposits as of any one or more of the four quarterly valuation dates.
- (e) Deposits of trustees, executors, administrators and other fiduciaries.
- (f) Social security and withholding tax accounts.
- (g) Accommodation loan accounts.
- (h) Deposits of savings and loan or building and loan associations.
- (i) Deposits of insurance companies.
- (4) "Money on hand" includes but is not limited to:
 - (a) Currency and bills of exchange.
 - (b) Money in cash registers.
 - (c) Petty cash.
 - (d) Deposits in transit.
 - (e) Money in safe deposit boxes.
- (5) "Shares of stock" includes but is not limited to:
 - (a) Capital stock, common stock and preferred stock of both domestic and foreign corporations.
 - (b) Shares of stock held in brokerage accounts, including shares purchased on margin.
 - (c) Unregistered stock, restricted stock, letter stock and stocks owned in "closed" corporations.
 - (d) Shares in mutual funds and investment trusts.
 - (e) Shares of stock in banks (including national banks).
 - (f) Shares of stock in holding companies, including bank and insurance holding companies.
 - (g) Stocks held by trustees or guardians which should be reported under the names of the beneficiary.
 - (h) Stocks held by executors or administrators of estates which should be reported in the name of the estate.
 - (i) Stocks owned by minor children which should be reported under the minor's name, in care of the parent or guardian.
 - (j) Stocks owned by investment clubs which should be reported in the name of the investment club.
 - (k) Stocks acquired by purchase, gift, inheritance or any other means, even if the

stock certificates have not been received and are not in the taxpayer's possession as of the asset determination date.

(L) Shares of stock owned by or registered to residents of this state even though the stock certificates may be physically located in another state. [1989 c.797 §4]

Note: 310.651 and 310.652 were added to and made a part of 310.630 to 310.690 by legislative action but were not added to any smaller series therein. See Preface to Oregon Revised Statutes for further explanation.

310.652 Limitation on eligibility for refund based on household assets. (1) A taxpayer who is under 65 years of age on December 31 of the year for which claim for refund is filed under ORS 310.630 to 310.690 and who has household assets that in combination exceed \$25,000 in value as of that same December 31 shall not be eligible to receive the refund for that year.

(2) For purposes of determining if the assets of the taxpayer exceed the amount permitted under subsection (1) of this section, the values of the following household assets and no other household assets shall be added together:

(a) Real property, but excluding the value of the homestead.

(b) Tangible personal property used in a trade or business in which the taxpayer has an ownership interest, but excluding under this paragraph the value of any assets described under paragraph (c) of this subsection.

(c) Intangible personal property, including but not limited to shares of stock, evidence of debt, funds on deposit, money on hand and money on deposit, all as defined under ORS 310.651 and excluding the value of any benefits or contributions made to a retirement or deferred compensation plan by or on behalf of the taxpayer.

(3) Any claim filed under ORS 310.657 or 310.706 shall be accompanied by a statement, signed by the taxpayer or representative and verified upon oath or affirmation of the taxpayer or representative, stating that the assets of the taxpayer, as of the December 31 of the year for which the claim is filed, do not in combination exceed \$25,000.

(4) As used in this section, "household assets" means the sum of the assets of the taxpayer and the spouse of the taxpayer that have been added together as described under subsection (2) of this section. [1989 c.797 §3]

Note: See note under 310.651.

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 a 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 under ORS 310.640 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 under ORS 310.640, 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 entire homeowner or renter refund, or elderly rental assistance shall be refunded during the month of October. The department shall send to the taxpayer a statement that clearly explains the determination made under subsection (2) of this section and the results of the determination. Where property tax refund has been granted, the statement shall indicate the amount of property tax refund, direct or indirect, occasioned by the payment. The department shall make the payments required by this section from the suspense account referred to in ORS 310.692.

(5) The department may make separate property tax refunds upon request by a husband or wife who has filed a joint claim, the refund payable to each spouse being one-half

the total refund for the joint claim. [1971 c.747 §6; 1973 c.752 §3; 1977 c.761 §1; 1977 c.841 §18; 1979 c.241 §18; 1981 c.624 §7; 1981 c.789 §1; 1985 c.299 §2; 1985 c.761 §30; 1985 c.784 §6]

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 the claim of the taxpayer, 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 assessed value of the nonprofit home that is properly allocable to the living unit of the resident and its share of the common elements under rules adopted by the department. 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 the resident in completing the claim form. A corporate officer or employee 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 ORS 310.630 to 310.690 for owner refund claims. [1971 c.747 §10; 1973 c.752 §6; 1979 c.241 §14b; 1981 c.624 §8; 1985 c.784 §7]

310.679 [1977 c.778 §2; repealed by 1985 c.761 §27]

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

310.681 [1977 c.716 §2; repealed by 1985 c.761 §27]

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]

310.692 Suspense account to pay refunds. (1) Amounts necessary to pay refunds authorized by ORS 307.244 and 310.630 to 310.690 may be transferred to a suspense account established under ORS 293.445 from the appropriation made by the Legislative Assembly to fund the homeowner and renter refund program.

(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 suspense account referred to in subsection (1) of this section to the General Fund an amount equal to the income tax liability.

(3) On or before September 15 of each fiscal year of each biennium, the Department of Revenue shall estimate the amount of money needed to make the refunds granted under ORS 307.244 and 310.630 to 310.690. If the sum of the obligations is estimated to be greater than the amounts credited to the suspense account referred to in ORS 293.445 for the fiscal year for those obligations, the maximum dollar amounts payable under ORS 310.640, shall be proportionally reduced in order that the state shall not accrue a debt in excess of the amount credited. In making the reduction, the maximum dollar amount allowed for a renter under ORS 310.640 shall be one-half of the maximum dollar amount paid on behalf of a homeowner under ORS 310.640. No claim for payment or refund shall accrue to a taxpayer under ORS 310.640 in excess of the amount determined under this subsection. [1977 c.761 §3; 1979 c.241 §10; 1981 c.624 §13; 1981 c.790 §9; 1981 c.904 §1; 1985 c.761 §10; 1985 c.784 §8]

310.695 Construction. Any references in ORS 307.380, 308.215, 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; 1991 c.459 §227]

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. (1) 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.

(2) 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.

(3) 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; 1981 c.624 §9]

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]

(Property Tax Work-off Programs)

310.800 Property tax work-off programs. (1) As used in this section:

(a) "Authorized representative" means a senior citizen who is authorized by a tax-exempt entity to perform charitable or public service on behalf of a senior citizen who has entered into a contract under subsection (2) of this section.

(b) "Homestead" means an owner-occupied principal residence.

(c) "Senior citizen" means a person who is 60 years of age or older.

(d) "Tax-exempt entity" means an entity that is exempt from federal income taxes under section 501 (c) of the Internal Revenue Code, as amended and in effect on December 31, 1992.

(e) "Taxing unit" means any county, city or common or union high school district or community college district within this state with authority to impose ad valorem property taxes.

(2) A tax-exempt entity may establish a property tax work-off program pursuant to which a senior citizen may contract to perform charitable or public service in consideration of payment of property taxes extended against the homestead of the senior citizen and billed to the senior citizen. For purposes of ORS chapters 316 and 656, and notwithstanding ORS 670.600 or other law, a senior citizen who enters into a contract under this subsection shall be considered an independent contractor and not a worker or employee with respect to the services performed pursuant to the contract. Nothing in this section precludes a taxing unit from being considered an employer, for purposes of unemployment compensation under ORS chapters 657 and 657A, of a senior citizen who enters into a contract under this section.

(3) A taxing unit may enter into an agreement with a tax-exempt entity that has

established a property tax work-off program. Pursuant to the agreement the taxing unit may accept, as volunteer and public service, the services of a senior citizen who has entered into a contract described in subsection (2) of this section or an authorized representative.

(4) A taxing unit may provide funds or make grants to any tax-exempt entity that has established a property tax work-off program for use to carry out the program. [1993 c.777 §9]

310.810 [1979 c.241 §1; 1981 c.790 §1; repealed by 1985 c.784 §10]

310.820 [1979 c.241 §2; 1981 c.790 §2; 1982 s.s.1 c.33 §7; 1982 s.s.3 c.4 §2; repealed by 1985 c.784 §10]

310.830 [1979 c.241 §3; 1981 c.790 §3; repealed by 1985 c.784 §10]

310.840 [1979 c.241 §4; 1981 c.790 §4; repealed by 1985 c.784 §10]

310.850 [1979 c.241 §5; 1981 c.790 §5; repealed by 1985 c.784 §10]

310.860 [1979 c.241 §6; 1981 c.678 §7; 1981 c.790 §6; repealed by 1985 c.784 §§10, 20]

310.870 [1979 c.241 §7; 1981 c.790 §7; repealed by 1985 c.784 §10]

310.880 [1979 c.241 §8; 1981 c.790 §8; repealed by 1985 c.784 §§10, 20]

310.890 [1981 c.624 §11; 1982 s.s.3 c.4 §3; repealed by 1985 c.784 §§10, 20]

REVENUE AND TAXATION
