

House Bill 2031

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed (at the request of House Interim Committee on Revenue for Oregon Association of County Tax Collectors)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Permits county tax collector to petition county court to cancel uncollectible disqualified deferral amounts on exempt real property.

A BILL FOR AN ACT

1
2 Relating to taxation; amending ORS 311.790.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1.** ORS 311.790 is amended to read:

5 311.790. **(1)** If the tax collector and the district attorney for any county determine that taxes
6 on personal property that are delinquent are for any reason wholly uncollectible, the tax collector
7 and district attorney may request, in writing, the county court for an order directing that the taxes
8 be canceled. The court, when so requested, may in its discretion order and direct the tax collector
9 to cancel such uncollectible personal property taxes. The order shall be entered in the journal of
10 the county court.

11 **(2)** **If the tax collector determines that additional taxes on real property disqualified from**
12 **special assessment under ORS 308A.703 are wholly uncollectible due to the property's exempt**
13 **status, the tax collector may request, in writing, the county court for an order directing that**
14 **the taxes be canceled. The court, when so requested, may in its discretion order and direct**
15 **the tax collector to cancel the uncollectible property taxes. The order shall be entered in the**
16 **journal of the county court.**

17

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.