

SENATE AMENDMENTS TO RESOLVE CONFLICTS TO HOUSE BILL 2228

By COMMITTEE ON FINANCE AND REVENUE

June 4

1 On page 4 of the printed bill, after line 23, insert:

2 **“SECTION 1a. If Senate Bill 171 becomes law, section 1 of this 2007 Act (amending ORS**
3 **308.290) is repealed and ORS 308.290, as amended by section 1, chapter _____, Oregon Laws**
4 **2007 (Enrolled Senate Bill 171), is amended to read:**

5 “308.290. (1)(a) Every person and the managing agent or officer of any firm, corporation or as-
6 sociation owning, or having in possession or under control taxable personal property shall make a
7 return of the property for ad valorem tax purposes to the assessor of the county in which the
8 property has its situs for taxation. As between a mortgagor and mortgagee or a lessor and lessee,
9 however, the actual owner and the person in possession may agree between them as to who shall
10 make the return and pay the tax, and the election shall be followed by the person in possession of
11 the roll who has notice of the election. Upon the failure of either party to file a personal property
12 tax return on or before March 1 of any year, both parties shall be jointly and severally subject to
13 the provisions of ORS 308.296.

14 “(b) Every person and the managing agent or officer of any firm, corporation or association
15 owning or in possession of taxable real property shall make a return of the property for ad valorem
16 tax purposes when so requested by the assessor of the county in which the property is situated.

17 “(2)(a) Each return of personal property shall contain a full listing of the property and a state-
18 ment of its real market value, including a separate listing of those items claimed to be exempt as
19 imports or exports. Each statement shall contain a listing of the additions or retirements made since
20 the prior January 1, indicating the book cost and the date of acquisition or retirement. Each return
21 shall contain the name, assumed business name, if any, and address of the owner of the personal
22 property and, if it is a partnership, the name and address of each general partner or, if it is a cor-
23 poration, the name and address of its registered agent.

24 “(b) Each return of real property shall contain a full listing of the several items or parts of the
25 property specified by the county assessor and a statement exhibiting their real market value. Each
26 return shall contain a listing of the additions and retirements made during the year indicating the
27 book cost, book value of the additions and retirements or the appraised real market value of re-
28 tirements as specified in the return by the assessor.

29 “(c) There shall be annexed to each return the affidavit or affirmation of the person making the
30 return that the statements contained in the return are true. All returns shall be in a form that the
31 county assessor, with the approval of the Department of Revenue, may prescribe. Prior to December
32 31 preceding the assessment year, the department or assessor shall cause blank forms for the returns
33 to be prepared and distributed by mail, but failure to receive or secure the form does not relieve the
34 person, managing agent or officer from the obligation of making any return required by this section.

35 “(3) All returns shall be filed on or before March 1 of each year, but the county assessor[, upon

1 *written request filed with the assessor prior to that date and for good cause shown in the request, shall*
2 *allow for] or the Department of Revenue may grant* an extension of time **to April 15** within
3 which to file the return *[to April 15] as provided by subsection (5), (6) or (7) of this section.*
4 *[The department shall adopt rules for the granting of extensions under this subsection.]*

5 “(4)(a) In lieu of the returns required under subsection (1)(a) or (b) of this section, every person
6 and the managing agent or officer of any firm, corporation or association owning or having in pos-
7 session or under control taxable real and personal property that is either principal industrial prop-
8 erty or secondary industrial property as defined by ORS 306.126 (1) and is appraised by the
9 Department of Revenue shall file a combined return of the real and personal property with the
10 department.

11 “(b) The contents and form of the return shall be as prescribed by rule of the department. Any
12 form shall comply with ORS 308.297. Notwithstanding ORS 308.875, a manufactured structure that
13 is a part of an industrial property shall be included in a combined return.

14 “(c) In order that the county assessor may comply with ORS 308.295, the department shall pro-
15 vide a list to the assessor of all combined returns that are required to be filed with the department
16 under this subsection but that were not filed on or before the due date or within the time allowed
17 by an extension.

18 “(d) If the department has delegated appraisal of the property to the county assessor under ORS
19 306.126 (3), the department shall notify the person otherwise required to file the combined return
20 under this subsection as soon as practicable after the delegation that the combined return is re-
21 quired to be filed with the assessor.

22 “(e) Notwithstanding subsection (1) [or (3)] of this section, a combined return of real and per-
23 sonal property that is industrial property appraised by the department shall be filed with the de-
24 partment on or before March 1 of the year.

25 “(5)(a) Any person required to file a return under subsection (4) of this section may apply to the
26 Department of Revenue for an extension of *[the]* time **to April 15**, within which to file the return.
27 *[to April 15. An extension granted under this subsection shall continue in effect for each subsequent*
28 *year unless canceled by the person or revoked by the department.]*

29 “(b) **Extensions granted under this subsection may be based on a finding by the depart-**
30 **ment that:**

31 “(A) **Good or sufficient cause exists for granting an extension for the property tax year**
32 **of the return; or**

33 “(B) **Granting an extension enhances the accuracy of the filing by the taxpayer and**
34 **long-term voluntary compliance. An extension granted under this subparagraph shall con-**
35 **tinue in effect for each subsequent property tax year until the taxpayer cancels the extension**
36 **or the department revokes the extension.**

37 “(c) An extension granted under this subsection shall apply to returns required to be filed **un-**
38 **der subsection (4) of this section** with either the county assessor or the department.

39 “(d) The department shall *[provide for notification of assessors of the granting of extensions]* **no-**
40 **tify assessors in affected counties when the department grants extensions** under this sub-
41 section.

42 “(6)(a) **Except as provided in subsection (5) of this section, any person required to file a**
43 **return with the county assessor under this section may apply to the assessor for an exten-**
44 **sion of time to April 15 within which to file the return.**

45 “(b) **Extensions granted under this subsection may be based on a finding by the assessor**

1 **that:**

2 **“(A) Good or sufficient cause exists for granting an extension for the property tax year**
3 **of the return; or**

4 **“(B) Granting an extension enhances the accuracy of the filing by the taxpayer and**
5 **long-term voluntary compliance. An extension granted under this subparagraph shall con-**
6 **tinue in effect for each subsequent property tax year until the taxpayer cancels the extension**
7 **or the assessor revokes the extension.**

8 **“(7)(a) Any person required to file returns in more than one county may apply to the**
9 **Department of Revenue for an extension of time to April 15 within which to file the returns.**
10 **The department may grant extensions to a person required to file returns in more than one**
11 **county.**

12 **“(b) Extensions granted under this subsection may be based on a finding by the depart-**
13 **ment that:**

14 **“(A) Good or sufficient cause exists for granting an extension for the property tax year**
15 **of the return; or**

16 **“(B) Granting an extension enhances the accuracy of the filing by the taxpayer and**
17 **long-term voluntary compliance. An extension granted under this subparagraph shall con-**
18 **tinue in effect for each subsequent property tax year until the taxpayer cancels the extension**
19 **or the department revokes the extension.**

20 **“(c) Whenever the department grants an extension to a person required to file returns**
21 **in more than one county, the department shall notify the assessors in the counties affected**
22 **by the extensions.**

23 **“[(b)] (8) The Department of Revenue shall, by rule, establish procedures and criteria for [the**
24 **granting of extensions provided for under paragraph (a) of this subsection. When the department adopts**
25 **rules under this subsection, the department shall consult] granting, denying or revoking extensions**
26 **under this section after consultation** with an advisory committee selected by the department that
27 represents the interests of county assessors and affected taxpayers.

28 **“[(6)] (9) A return is not in any respect controlling on the county assessor or on the Department**
29 **of Revenue in the assessment of any property. On any failure to file the required return, the prop-**
30 **erty shall be listed and [evaluated] assessed** from the best information obtainable from other
31 sources.

32 **“[(7)(a)] (10)(a) All returns filed under the provisions of this section and ORS 308.525 and**
33 **308.810 [shall be] are confidential records of the Department of Revenue or the county**
34 **assessor’s office in which the returns are filed.**

35 **“(b) Notwithstanding paragraph (a) of this subsection, a return described in paragraph (a) of this**
36 **subsection may be disclosed to:**

37 **“(A) The Department of Revenue or its representative;**

38 **“(B) The representatives of the Secretary of State or to an accountant engaged by a county**
39 **under ORS 297.405 to 297.555 for the purpose of auditing the county’s personal property tax as-**
40 **essment roll (including adjustments to returns made by the Department of Revenue);**

41 **“(C) The county assessor, the county tax collector, the assessor’s representative or the tax col-**
42 **lector’s representative for the purpose of:**

43 **“(i) Collecting delinquent real or personal property taxes; or**

44 **“(ii) Correctly reflecting on the tax roll information reported on returns filed by a business op-**
45 **erating in more than one county or transferring property between counties in this state during the**

1 tax year;

2 “(D) Any reviewing authority to the extent the return being disclosed relates to an appeal
3 brought by a taxpayer;

4 “(E) The Division of Child Support of the Department of Justice or a district attorney to the
5 extent the return being disclosed relates to a case for which the Division of Child Support or the
6 district attorney is providing support enforcement services under ORS 25.080; or

7 “(F) The Legislative Revenue Officer for the purpose of preparation of reports, estimates and
8 analyses required by ORS 173.800 to 173.850.

9 “(c) Notwithstanding paragraph (a) of this subsection:

10 “(A) The Department of Revenue may exchange property tax information with the authorized
11 agents of the federal government and the several states on a reciprocal basis, or with county
12 assessors, county tax collectors or authorized representatives of assessors or tax collectors.

13 “(B) Information regarding the valuation of leased property reported on a property return filed
14 by a lessor under this section may be disclosed to the lessee or other person in possession of the
15 property. Information regarding the valuation of leased property reported on a property return filed
16 by a lessee under this section may be disclosed to the lessor of the property.

17 “[8] (11) If the assessed value of any personal property in possession of a lessee is less than
18 the maximum amount of the assessed value of taxable personal property for which ad valorem
19 property taxes may be canceled under ORS 308.250, the person in possession of the roll may disre-
20 gard an election made under subsection (1) of this section and assess the owner or lessor of the
21 property.”.

22 On page 5, after line 9, insert:

23 “**SECTION 3a.** If Senate Bill 171 becomes law, section 3 of this 2007 Act is amended to read:

24 “**Sec. 3.** The amendments to ORS 308.250 and 308.290 by sections [1] **1a** and 2 of this 2007 Act
25 apply to returns filed for property tax years beginning on or after July 1, 2008.”.

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