

Enrolled House Bill 2230

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed (at the request of Governor Theodore R. Kulongoski for Department of Revenue)

CHAPTER

AN ACT

Relating to property tax relief for hardship; creating new provisions; amending ORS 307.475; and prescribing an effective date.

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

SECTION 1. ORS 307.475 is amended to read:

307.475. (1) Any taxpayer may apply to the Director of the Department of Revenue for a recommendation that the value of certain property be:

(a) Stricken from the assessment roll and that any taxes assessed against such property be stricken from the tax roll on the grounds of hardship[.]; **or**

(b) **Redetermined pursuant to ORS 308.146 (6) or 308.428.**

(2) As used in this section, "hardship" means a situation where property is subject to taxation but would have [*been exempt*] **received relief** had there been a timely filing of a valid claim for exemption, **for** [*or*] **cancellation of assessment or for a redetermination of value pursuant to ORS 308.146 (6) or 308.428**, and where the failure to make timely application for the exemption, [*or*] **cancellation or change in assessment date** was by reason of good and sufficient cause.

(3) An application to the director for a recommendation of tax relief on the grounds of hardship **must** be made not later than December 15 of the year in which the failure to **timely file a** claim [*the exemption or cancellation of assessment*] **of hardship** occurred.

(4) If the director, in the discretion of the director, finds that tax relief should be granted on the grounds of hardship, the director shall send the written recommendation of the director to the assessor of the county in which the property is located. If the assessor agrees with the recommendation, the assessor shall note approval thereon. The person in charge of the roll shall:

[*(a) Strike all or a portion of the assessment;*]

(a) **Enter an assessment consistent with a redetermination of the value of the property as of July 1 of the assessment year;**

(b) Strike all or a portion of taxes on the tax roll; or

(c) Issue a refund of taxes already paid. A refund of taxes paid shall be treated as any refund granted under ORS 311.806.

SECTION 2. The amendments to ORS 307.475 by section 1 of this 2007 Act apply to applications for hardship relief from taxes due for property tax years beginning on or after July 1, 2007.

SECTION 3. This 2007 Act takes effect on the 91st day after the date on which the regular session of the Seventy-fourth Legislative Assembly adjourns sine die.

Passed by House February 15, 2007

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Chief Clerk of House

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Speaker of House

Passed by Senate May 24, 2007

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President of Senate

Received by Governor:

.....M,....., 2007

Approved:

.....M,....., 2007

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Governor

Filed in Office of Secretary of State:

.....M,....., 2007

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Secretary of State