

House Bill 2230

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

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 Department of Revenue to consider untimely taxpayer applications for tax relief due to destruction or damage to real property.

Applies to property tax years beginning July 1, 2007.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to property tax relief for hardship; creating new provisions; amending ORS 307.475; and
3 prescribing an effective date.

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

5 **SECTION 1.** ORS 307.475 is amended to read:

6 307.475. (1) Any taxpayer may apply to the Director of the Department of Revenue for a rec-
7 ommendation that the value of certain property be:

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

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

11 (2) As used in this section, "hardship" means a situation where property is subject to taxation
12 but would have [*been exempt*] **received relief** had there been a timely filing of a valid claim for ex-
13 emption, **for** [*or*] cancellation of assessment **or for a redetermination of value pursuant to ORS**
14 **308.146 (6) or 308.428**, and where the failure to make timely application for the exemption, [*or*]
15 cancellation **or change in assessment date** was by reason of good and sufficient cause.

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

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

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

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

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

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

29 **SECTION 2. The amendments to ORS 307.475 by section 1 of this 2007 Act apply to ap-**
30 **plications for hardship relief from taxes due for property tax years beginning on or after July**

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.

1 1, 2007.

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

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