

# Senate Bill 172

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## 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 or county assessor to forward tax returns filed erroneously to correct entity.

Applies to property tax returns filed on or after January 1, 2008.

## A BILL FOR AN ACT

1 Relating to property tax returns; creating new provisions; and amending ORS 308.290.

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

3 **SECTION 1.** ORS 308.290 is amended to read:

4 308.290. (1)(a) Every person and the managing agent or officer of any firm, corporation or asso-  
5 ciation owning, or having in possession or under control taxable personal property shall make a  
6 return of the property for ad valorem tax purposes to the assessor of the county in which such  
7 property has its situs for taxation. As between a mortgagor and mortgagee or a lessor and lessee,  
8 however, the actual owner and the person in possession may agree between them as to who shall  
9 make the return and pay the tax, and the election shall be followed by the person in possession of  
10 the roll who has notice of the election. Upon the failure of either party to file a personal property  
11 tax return on or before March 1 of any year, both parties shall be jointly and severally subject to  
12 the provisions of ORS 308.296.  
13

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 such property is situated.

17 (2)(a) Each return of personal property shall contain a full listing of such 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 such  
25 property specified by the assessor and a statement exhibiting their real market value. Each return  
26 shall contain a listing of the additions and retirements made during the year indicating the book  
27 cost, book value of the additions and retirements or the appraised real market value of retirements  
28 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

**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 return that the statements contained in the return are true. All returns shall be in such form as the  
2 assessor, with the approval of the Department of Revenue, may prescribe. Prior to December 31  
3 preceding the assessment year, the department or assessor shall cause blank forms for the returns  
4 to be prepared and distributed by mail, but failure to receive or secure the form shall not relieve  
5 the person, managing agent or officer from the obligation of making any return required by this  
6 section.

7 (3) All returns shall be filed on or before March 1 of each year, but the assessor, upon written  
8 request filed with the assessor prior to that date and for good cause shown in the request, shall  
9 allow for an extension of time within which to file the return to April 15. The department shall  
10 adopt rules for the granting of extensions under this subsection.

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

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

19 (c) In order that the assessor may comply with ORS 308.295, the department shall provide a list  
20 to the assessor of all combined returns that are required to be filed with the department under this  
21 subsection but that were not filed on or before the due date or within the time allowed by an ex-  
22 tension.

23 (d) If the department has delegated appraisal of the property to the assessor under ORS 306.126  
24 (3), the department shall notify the person otherwise required to file the combined return under this  
25 subsection as soon as practicable after the delegation that the combined return is required to be  
26 filed with the county assessor.

27 (e) Notwithstanding subsection (1) or (3) of this section, a combined return of real and personal  
28 property that is industrial property appraised by the department shall be filed with the department  
29 on or before March 1 of the year.

30 (5)(a) Any person required to file a return under subsection (4) of this section may apply to the  
31 Department of Revenue for an extension of the time within which to file the return to April 15.  
32 An extension granted under this subsection shall continue in effect for each subsequent year unless  
33 canceled by the person or revoked by the department. An extension granted under this subsection  
34 shall apply to returns required to be filed with either the county assessor or the department. The  
35 department shall provide for notification of county assessors of the granting of extensions under this  
36 subsection.

37 (b) The Department of Revenue shall, by rule, establish procedures and criteria for the granting  
38 of extensions provided for under paragraph (a) of this subsection. The department shall adopt such  
39 rules after consultation with an advisory committee selected by the department that represents the  
40 interests of county assessors and affected taxpayers.

41 (6) No return shall be controlling on the assessor or on the Department of Revenue in any re-  
42 spect in the assessment of any property. On any failure to file the required return, the property shall  
43 be listed and evaluated from the best information obtainable from other sources.

44 (7)(a) All returns filed under the provisions of this section and ORS 308.525 and 308.810 shall  
45 be confidential records of the office in which such returns are filed[.] **or of the office to which the**

1 **returns are forwarded under paragraph (b) of this subsection.**

2 **(b) The assessor or the department may forward any return received in error to the de-**  
3 **partment or the county official responsible for appraising the property described in the re-**  
4 **turn.**

5 [(b)] (c) Notwithstanding paragraph (a) of this subsection, a return described in paragraph (a)  
6 of this subsection may be disclosed to:

7 (A) The Department of Revenue or its representative;

8 (B) The representatives of the Secretary of State or to an accountant engaged by a county under  
9 ORS 297.405 to 297.555 for the purpose of auditing the county's personal property tax assessment  
10 roll (including adjustments to returns made by the Department of Revenue);

11 (C) The county tax collector or the tax collector's representative for the purpose of collecting  
12 delinquent personal property taxes;

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

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

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

20 [(c)] (d) Notwithstanding paragraph (a) of this subsection:

21 (A) The Department of Revenue may exchange property tax information with the authorized  
22 agents of the federal government and the several states on a reciprocal basis.

23 (B) Information regarding the valuation of leased property reported on a property return filed  
24 by a lessor under this section may be disclosed to the lessee or other person in possession of the  
25 property. Information regarding the valuation of leased property reported on a property return filed  
26 by a lessee under this section may be disclosed to the lessor of the property.

27 (8) If the assessed value of any personal property in possession of a lessee is less than the  
28 maximum amount of the assessed value of taxable personal property for which ad valorem property  
29 taxes may be canceled under ORS 308.250, the person in possession of the roll may disregard an  
30 election made under subsection (1) of this section and assess the owner or lessor of the property.

31 **SECTION 2. The amendments to ORS 308.290 by section 1 of this 2007 Act apply to**  
32 **property tax returns filed on or after January 1, 2008, for tax years beginning on or after**  
33 **July 1, 2008.**

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