

Enrolled
Senate Bill 43

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with pre-session filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Senate Commission on Educational Excellence)

CHAPTER

AN ACT

Relating to property taxes; amending ORS 311.790.

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

SECTION 1. ORS 311.790 is amended to read:

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

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

Passed by Senate June 11, 2007

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Secretary of Senate

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President of Senate

Passed by House June 21, 2007

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Speaker of House

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