

SENATE AMENDMENTS TO SENATE BILL 43

By COMMITTEE ON FINANCE AND REVENUE

June 7

1 On page 1 of the printed bill, line 2, after “taxes;” delete the rest of the line and lines 3 and 4
2 and insert “amending ORS 311.790.”

3 Delete lines 6 through 21 and delete pages 2 through 19 and insert:

4 “**SECTION 1.** ORS 311.790 is amended to read:

5 “311.790. (1) If the tax collector and the district attorney for any county determine that taxes
6 on personal property that are delinquent are for any reason wholly uncollectible, the tax collector
7 and district attorney may request, in writing, the county court for an order directing that the taxes
8 be canceled. The court, when so requested, may in its discretion order and direct the tax collector
9 to cancel such uncollectible personal property taxes. The order shall be entered in the journal of
10 the county court.

11 “(2) **If the tax collector determines that additional taxes on real property disqualified**
12 **from special assessment under ORS 308A.703 are wholly uncollectible due to the property’s**
13 **exempt status, the tax collector may request, in writing, the county court for an order di-**
14 **recting that the taxes be canceled. The court, when so requested, may in its discretion order**
15 **and direct the tax collector to cancel the uncollectible property taxes. The order shall be**
16 **entered in the journal of the county court.”.**

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