

SENATE AMENDMENTS TO SENATE BILL 814

By COMMITTEE ON FINANCE AND REVENUE

April 30

1 On page 1 of the printed bill, line 2, after “311.205” delete the rest of the line and insert “and
2 311.812.”.

3 In lines 7 and 8, delete the boldfaced material.

4 In line 10, after “initiative.” insert “Corrections under this section to accounts appraised by the
5 Department of Revenue pursuant to ORS 306.126 and 308.505 to 308.665 may not be made without
6 the approval of the department.”.

7 On page 2, line 3, after “(b)” delete the rest of the line and lines 4 through 10 and insert “The
8 officer may correct an error in valuation judgment at any time in any account when an appeal has
9 been filed in the tax court alleging that the value on the roll is incorrect, if the correction results
10 in a reduction of the tax owed on the account. Corrections under this paragraph to accounts ap-
11 praised by the department pursuant to ORS 306.126 and 308.505 to 308.665 may not be made without
12 the approval of the department. Errors in valuation judgment are those where the assessor or the
13 department would arrive at a different opinion of value. The officer may correct any other error or
14 omission of any kind. Corrections that are not corrections of valuation judgment errors include, but
15 are not limited to, the”.

16 In lines 15 through 19, restore the bracketed material and delete the boldfaced material.

17 Delete lines 40 through 45 and delete page 3 and insert:

18 “**SECTION 3.** ORS 311.812 is amended to read:

19 “311.812. (1) Except as provided in subsection (2) of this section, interest may not be paid upon
20 any tax refunds made under ORS 311.806.

21 “(2) Interest as provided in subsection (3) of this section shall be paid on the following refunds:

22 “(a) A refund resulting from the correction under ORS **308.242 (2) or (3) or** 311.205 of an error
23 made by the assessor, **Department of Revenue** or tax collector.

24 “(b) A refund resulting from a written stipulation of the county assessor or the county tax col-
25 lector if the written stipulation constitutes a final determination that is not subject to appeal.

26 “(c) Any refund ordered by the Department of Revenue if no appeal is taken or can be taken
27 from the department’s order.

28 “(d) Refunds ordered by the Oregon Tax Court or the Supreme Court if the order constitutes a
29 final determination of the matter.

30 “(e) Refunds of taxes collected against real or personal property not within the jurisdiction of
31 the tax levying body.

32 “(f) Refunds due to reductions in value ordered by a county board of property tax appeals where
33 no appeal is taken.

34 “(g) Refunds due to reductions in value made pursuant to ORS 309.115.

35 “(h) Refunds due to a claim for a war veteran’s exemption for a prior tax year that is filed

1 pursuant to ORS 307.262.

2 “(3) The interest provided by subsection (2) of this section shall be paid at the rate of one per-
3 cent per month, or fraction of a month, computed from the time the tax was paid or from the time
4 the first installment thereof was due, whichever is the later. If a discount were given at the time
5 the taxes were paid, interest shall be computed only on the net amount of taxes to be refunded.”.

6
