

Enrolled
Senate Bill 394

Sponsored by COMMITTEE ON FINANCE AND REVENUE (at the request of Oregon Association of County Tax Collectors)

CHAPTER

AN ACT

Relating to property tax roll; creating new provisions; amending ORS 311.370; and prescribing an effective date.

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

SECTION 1. ORS 311.370 is amended to read:

311.370. (1)(a) For all taxes, penalties and other charges collected by the tax collector under, including, but not limited to, ORS 92.095, 100.110, 285C.050 to 285C.250, 308.260, 308.865, 308A.119, 308A.324, 308A.700 to 308A.733, 311.165, 311.206, 311.229, 311.405 (4) or (5), 311.415, 311.465, 354.690, 358.525, 446.631 and 454.225, the tax collector shall issue receipts similar in form to the receipts issued on payment of taxes regularly charged on the tax roll.

(b) The assessor shall enter all assessments of property to which paragraph (a) of this subsection applies in the assessment roll and shall make proper entries showing the extension of the taxes in the usual manner and as though no payment to the tax collector had been made.

(2) Upon receipt thereof, the tax collector shall deposit with the county treasurer all money collected by the tax collector under subsection (1) of this section. The county treasurer shall issue to the tax collector duplicate receipts for the money and shall hold it in a special account in the name of the tax collector.

(3) Upon delivery of the assessment roll pursuant to ORS 311.115, the tax collector shall post the payments evidenced by the receipts, and the amount of any underpayment or overpayment. The tax collector shall then make a statement to the county treasurer which shall specify the amount to be retained in the special account to make the refunds required under subsection (4) of this section. The tax collector shall direct the county treasurer to transfer the balance in the special account to the unsegregated tax collections account described in ORS 311.385.

(4) Any sum collected by the tax collector that exceeds the amount extended on the tax roll as provided in subsection (1)(b) of this section by [~~\$5~~ or] more **than \$10** shall be refunded to the taxpayer by the county treasurer upon receiving instructions for doing so from the tax collector. If an amount remains that cannot be refunded by June 30 of the next calendar year, the tax collector shall instruct the treasurer to transfer the amount to the unsegregated tax collections account described in ORS 311.385.

(5) If a sum less than the tax charged on the tax roll has been collected, the deficiency shall be canceled by the tax collector if such sum is [~~\$5~~] **\$10** or less, and the tax collector shall note upon the tax roll opposite the appropriate account, "Tax deficiency canceled pursuant to ORS 311.370." Otherwise, the deficiency shall be collected as provided by law.

(6) If an appeal that is perfected under ORS 311.467 for taxes collected under ORS 311.465 results in a refund under ORS 311.806, the reimbursement for the refund to the unsegregated tax collections account shall be made from the account provided for in subsection (2) of this section.

SECTION 2. The amendments to ORS 311.370 by section 1 of this 2009 Act apply to tax years beginning on or after July 1, 2009.

SECTION 3. This 2009 Act takes effect on the 91st day after the date on which the regular session of the Seventy-fifth Legislative Assembly adjourns sine die.

Passed by Senate March 2, 2009

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Secretary of Senate

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President of Senate

Passed by House March 25, 2009

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Speaker of House

Received by Governor:

.....M.,....., 2009

Approved:

.....M.,....., 2009

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Governor

Filed in Office of Secretary of State:

.....M.,....., 2009

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Secretary of State