

# Senate Bill 394

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

## 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**.

Changes mandatory minimum refund of overpaid property taxes to \$10. Increases to \$10 maximum amount of deficient property taxes tax collector must cancel.

Applies to property tax years beginning on or after July 1, 2009.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to property tax roll; creating new provisions; amending ORS 311.370; and prescribing an  
3 effective date.

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

5 **SECTION 1.** ORS 311.370 is amended to read:

6 311.370. (1)(a) For all taxes, penalties and other charges collected by the tax collector under,  
7 including, but not limited to, ORS 92.095, 100.110, 285C.050 to 285C.250, 308.260, 308.865, 308A.119,  
8 308A.324, 308A.700 to 308A.733, 311.165, 311.206, 311.229, 311.405 (4) or (5), 311.415, 311.465, 354.690,  
9 358.525, 446.631 and 454.225, the tax collector shall issue receipts similar in form to the receipts is-  
10 sued on payment of taxes regularly charged on the tax roll.

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

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

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

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

30 (5) If a sum less than the tax charged on the tax roll has been collected, the deficiency shall

**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 be canceled by the tax collector if such sum is [~~\$5~~] **\$10** or less, and the tax collector shall note upon  
2 the tax roll opposite the appropriate account, "Tax deficiency canceled pursuant to ORS 311.370."  
3 Otherwise, the deficiency shall be collected as provided by law.

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

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

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

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