

# Senate Bill 395

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**.

Allows counties to serve notice of required personal property tax delinquency warrants by means of one publication in newspaper and by first-class mail to persons named in notice. Increases fee for service of personal property tax delinquency warrant.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to personal property tax delinquency warrants; creating new provisions; amending ORS  
3 311.615 and 311.633; and prescribing an effective date.

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

5 **SECTION 1.** ORS 311.615 is amended to read:

6 311.615. (1)(a) Notice of the warrants required by ORS 311.610 and the issue thereof, except as  
7 provided in ORS 311.620, shall be given by [*four consecutive weekly publications thereof*]:

8 (A) **One publication of the notice** in a newspaper of general circulation in the county, to be  
9 designated by the county court[.]; **and**

10 (B) **First-class mail to persons named in the notice.**

11 (b) All warrants served by publication may be included in one general notice.

12 (2) The published notice [*shall*] **must** contain:

13 (a) A general statement of the effect of the warrants when filed and recorded.

14 (b) The names of the respective owners of the several personal properties and descriptions  
15 thereof as appearing in the latest tax roll or in the list or return listing or reporting the property  
16 pursuant to ORS 308.285 or 308.290.

17 (c) The year or years for which taxes are delinquent on each property.

18 (d) The amount of delinquent taxes for each year.

19 (e) The interest accrued on each such amount to the date of issuance of the warrant.

20 (3) [*The publication of the notice shall be*] **Notice that complies with subsection (1) of this**  
21 **section is** sufficient service on each person named [*therein*] **in the notice** or **any person** interested  
22 in any property described [*therein*] **in the notice**. [*It shall not be necessary to mail a copy of the*  
23 *notice to the persons named in the published notice or interested in any property described therein.*]

24 All persons named in the notice or owning or claiming to own, or having or claiming to have any  
25 interest in, any property described [*therein,*] **in the notice** are required to take notice of the pro-  
26 ceeding and of all steps [*thereunder*] **relating to the proceeding**.

27 **SECTION 2.** ORS 311.633 is amended to read:

28 311.633. The fee for service of a warrant pursuant to ORS 311.605 to 311.635 by publication, by  
29 mail or by personal service [*shall be \$15.*] **is \$20**. If service of a warrant pursuant to ORS 311.605  
30 to 311.635 is by personal service, an additional fee [*may be charged*] equivalent to the amount col-

**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 lected for serving a summons or subpoena to one party under ORS 21.410 (1)(a) **may be charged.**

2 **SECTION 3. The amendments to ORS 311.615 and 311.633 by sections 1 and 2 of this 2009**  
3 **Act apply to tax years beginning on or after July 1, 2009.**

4 **SECTION 4. This 2009 Act takes effect on the 91st day after the date on which the reg-**  
5 **ular session of the Seventy-fifth Legislative Assembly adjourns sine die.**

6