

**Enrolled**  
**House Bill 3612**

Sponsored by Representative BUCKLEY, Senator BATES (Pre-session filed.)

CHAPTER .....

AN ACT

Relating to additional property taxes; creating new provisions; amending ORS 311.206; and prescribing an effective date.

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

**SECTION 1.** ORS 311.206 is amended to read:

311.206. (1)(a) Except as provided in [*paragraph (b) of this subsection*] **subsections (4) and (5) of this section**, when the roll is corrected under ORS 311.205, and taxes are added to the roll, the additional taxes shall be added to the tax extended against the property on the general property tax roll for the tax year [*following the current tax year*] **determined under subsections (2) and (3) of this section**, to be collected and distributed in the same manner as other ad valorem property taxes imposed on the property.

(b) Notwithstanding ORS 311.205 (2)(b), for purposes of collection and enforcement, the additional taxes added to the roll under [*this subsection*] **subsections (1) to (4) of this section** shall be considered delinquent as of the date the other taxes for the year in which the additional taxes are added to the roll become delinquent.

**(2) When taxes for a single tax year are added to an assessment and tax roll under subsection (1)(a) of this section, the additional taxes shall be added to the tax extended against the property on the general property tax roll for the tax year following the tax year in which the correction is made.**

**(3)(a) When taxes for more than one tax year are added to an assessment and tax roll under subsection (1)(a) of this section, the additional taxes for the earliest tax year shall be added to the tax extended against the property on the general property tax roll for the tax year following the tax year in which the correction is made and additional taxes for each subsequent tax year through the tax year in which the correction is made shall be added in chronological order to the tax extended against the property on the general property tax roll for the second, third, fourth, fifth and sixth tax years, as necessary, following the tax year in which the correction is made.**

(b) For each tax year in which the additional tax is deferred under this subsection, the county assessor shall enter the notation "deferred additional tax liability" on the assessment and tax roll. The notation shall continue to appear on subsequent assessment and tax rolls until all the additional taxes have been added as required under this subsection. If the property is sold or otherwise transferred, or is moved out of the county, the lien for the taxes added under this subsection shall attach and the taxes are due and payable as of the day before the sale or transfer, or, if the property is removed from the county, five days before the removal, whichever is earlier. Additional taxes on personal property or a manu-

factured structure imposed as a result of an error corrected under ORS 311.205 is a personal debt due and owing from the owner to which ORS 311.455 applies.

(4) When additional taxes are added to the roll as the result of a request from the Department of Revenue as described in ORS 311.205 (1)(c), the additional taxes shall be added to the tax extended against the property on the general property tax roll for the tax year following the current tax year, to be collected and distributed in the same manner as other ad valorem property taxes imposed on the property.

[(b)] (5) When additional taxes are added to the roll as the result of an order described in ORS 311.205 (1)(d), the additional taxes shall be collected as provided in ORS 311.513.

[(2)] (6) Notwithstanding subsection (1) of this section or other provision of law establishing the delinquency date for additional taxes, additional taxes may not be assessed and imposed if the correction is a result of:

(a) The disqualification of property from a tax exemption granted erroneously by a tax official; or

(b) The failure by a tax official to timely disqualify property from a tax exemption.

[(3)] (7) Subsection [(2)] (6) of this section does not apply to a failure by a tax official to timely disqualify property from a tax exemption if the property owner fails to timely notify the assessor of a change in use of the property to a nonexempt use.

[(4)] (8)(a) **Except as provided in paragraph (b) of this subsection**, additional taxes arising from a correction under ORS 311.205 may be paid to the tax collector prior to the completion of the next general property tax roll, pursuant to ORS 311.370.

(b) **The amount to be added to the tax extended against the property under subsection (3)(a) of this section may be paid to the tax collector prior to the completion of the tax roll to which the tax is to be added, pursuant to ORS 311.370. The tax collector may apply prepayments of additional taxes under this paragraph for one or more future years to the taxes imposed on the next following assessment and tax roll.**

[(5)] (9) For purposes of this section, "additional taxes" includes increases in taxes that have already been extended on the roll.

**SECTION 2. The amendments to ORS 311.206 by section 1 of this 2010 Act apply to corrections to the roll made on or after the effective date of this 2010 Act.**

**SECTION 3. This 2010 Act takes effect on the 91st day after the date on which the special session of the Seventy-fifth Legislative Assembly adjourns sine die.**

**Passed by House February 17, 2010**

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Chief Clerk of House

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Speaker of House

**Passed by Senate February 22, 2010**

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President of Senate

**Received by Governor:**

.....M,....., 2010

**Approved:**

.....M,....., 2010

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Governor

**Filed in Office of Secretary of State:**

.....M,....., 2010

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Secretary of State