

HOUSE AMENDMENTS TO HOUSE BILL 3612

By COMMITTEE ON REVENUE

February 15

1 On page 1 of the printed updated sponsors bill, line 2, delete “and 311.229”.

2 Delete lines 5 through 29 and delete pages 2 and 3 and insert:

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

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

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

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

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

26 “(b) **For each tax year in which the additional tax is deferred under this subsection, the**
27 **county assessor shall enter the notation ‘deferred additional tax liability’ on the assessment**
28 **and tax roll. The notation shall continue to appear on subsequent assessment and tax rolls**
29 **until all the additional taxes have been added as required under this subsection. If the**
30 **property is sold or otherwise transferred, or is moved out of the county, the lien for the**
31 **taxes added under this subsection shall attach and the taxes are due and payable as of the**
32 **day before the sale or transfer, or, if the property is removed from the county, five days**
33 **before the removal, whichever is earlier. Additional taxes on personal property or a manu-**
34 **factured structure imposed as a result of an error corrected under ORS 311.205 is a personal**
35 **debt due and owing from the owner to which ORS 311.455 applies.**

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

6 **“[(b)] (5) When additional taxes are added to the roll as the result of an order described in ORS**
7 **311.205 (1)(d), the additional taxes shall be collected as provided in ORS 311.513.**

8 **“[(2)] (6) Notwithstanding subsection (1) of this section or other provision of law establishing the**
9 **delinquency date for additional taxes, additional taxes may not be assessed and imposed if the cor-**
10 **rection is a result of:**

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

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

14 **“[(3)] (7) Subsection [(2)] (6) of this section does not apply to a failure by a tax official to timely**
15 **disqualify property from a tax exemption if the property owner fails to timely notify the assessor**
16 **of a change in use of the property to a nonexempt use.**

17 **“[(4)] (8)(a) Except as provided in paragraph (b) of this subsection, additional taxes arising**
18 **from a correction under ORS 311.205 may be paid to the tax collector prior to the completion of the**
19 **next general property tax roll, pursuant to ORS 311.370.**

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

25 **“[(5)] (9) For purposes of this section, ‘additional taxes’ includes increases in taxes that have**
26 **already been extended on the roll.**

27 **“SECTION 2. The amendments to ORS 311.206 by section 1 of this 2010 Act apply to cor-**
28 **rections to the roll made on or after the effective date of this 2010 Act.**

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