

76TH OREGON LEGISLATIVE ASSEMBLY  
STAFF MEASURE SUMMARY  
SENATE FINANCE AND REVENUE COMMITTEE

MEASURE: SB 302  
CARRIER: Sen. Hass

REVENUE: Revenue Impact Issued

FISCAL: No Fiscal Impact

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Action: Do Pass  
Vote: 3-0-1  
Yeas: Hass, Morse, Burdick  
Nays: 0  
Exc.: Telfer

Prepared By: Christine Broniak, Economist

Meeting Dates: 3/02, 3/14, 4/6

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**WHAT THE BILL DOES:** Modifies the repayment schedule for additional taxes due from roll corrections made on or after May 27, 2008 and before May 27, 2010. Requires that the additional taxes paid for this group of roll corrections be refunded to taxpayers without interest. Requires the refund of roll corrections made during this period that were for one year be applied to the general property tax roll for the first tax year after this measure takes effect. Requires the collection of taxes for these roll corrections that apply to multiple years to be applied to the tax roll one year at a time, starting the first tax year after this measure takes effect.

**ISSUES DISCUSSED:**

- Constituents had a difficult time paying all back taxes in one year, this measure extends the amended repayment schedule to the timeframe necessary to allow these constituents to pay their taxes on the amended schedule after the roll correction.

**BACKGROUND:** The legislature passed HB 3612 in the 2010 Special Session which amended the repayment schedule for additional taxes due to roll corrections applying to more than one year. Previously, these taxes were all added to the roll at once in the tax year following the tax year the roll was corrected. HB 3612 required the taxes that were the result of roll corrections for multiple years be collected in multiple years, starting with the tax year after the roll was corrected. The taxes for the roll correction for the earliest year would apply to the first year after roll correction, the second earliest year to the second year after roll correction, and so on. The intent was to smooth out repayment for multiple-year roll corrections.

Taxes from roll corrections made for properties assessed by the Department of Revenue were all added to the roll in the tax year following the date in which the roll correction was made.

These changes applied to roll corrections made on or after the effective date of the act in May 2010. This measure would extend these changes to roll corrections made from the period of May 27, 2008 to May 27, 2010. Essentially, it would extend the smoothed out repayment schedule to taxpayers with roll corrections in this time period, if their roll corrections applied for more than one year. The exceptions are those properties assessed by the Oregon Department of Revenue.