

House Bill 2477

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed (at the request of House Interim Committee on Consumer Protection and Government Accountability for Government Efficiency Task Force)

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**.

Modifies provisions relating to mailing, notice and publication in certain tax statutes.
Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to taxation; amending ORS 308.225, 308.290, 308.580, 308.582, 308A.327, 308A.374, 309.025,
3 311.223, 311.815 and 321.219; and prescribing an effective date.

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

5 **SECTION 1.** ORS 308.225, as amended by section 1, chapter 29, Oregon Laws 2010, is amended
6 to read:

7 308.225. (1) In preparing the assessment roll in any year, a county assessor shall disregard
8 changes or proposed changes described in subsections (3), (4) and (5) of this section in the boundary
9 lines of any taxing district levying ad valorem property taxes if the description and map showing
10 changes or proposed changes are not filed in final approved form, in accordance with and at the
11 time required by subsection (2) of this section.

12 (2)(a) If a boundary change is made or proposed, the person, governing body, officer, adminis-
13 trative agency or court that is or will be responsible for determining whether the boundary change
14 is final shall file with the county assessor and the Department of Revenue the legal description of
15 the change or proposed change and an accurate map showing the change or proposed change in final
16 approved form, on or before March 31 of the assessment year to which the boundary change applies.

17 (b)(A) Except as otherwise provided in subparagraph (B) of this paragraph, the legal description
18 of the boundary change must consist of a series of courses in which the first course starts at a point
19 of beginning and the final course ends at the point of beginning. Each course must be identified by
20 bearings and distances and, when available, refer to deed lines, deed corners and other monuments,
21 or, in lieu of bearings and distances, be identified by reference to:

22 (i) Township, range, section or section subdivision lines of the United States Public Land Survey
23 System.

24 (ii) Survey center line or right of way lines of public roads, streets or highways.

25 (iii) Ordinary high water or ordinary low water of tidal lands.

26 (iv) Right of way lines of railroads.

27 (v) Any line identified on the plat of any recorded subdivision defined in ORS 92.010.

28 (vi) Donation land claims.

29 (vii) Line of ordinary high water and line of ordinary low water of rivers and streams, as defined
30 in ORS 274.005, or the thread of rivers and streams.

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 (B) In lieu of the requirements of subparagraph (A) of this paragraph, boundary change areas
 2 conforming to areas of the United States Public Land Survey System may be described by township,
 3 section, quarter-section or quarter-quarter section, or if the areas conform to subdivision lots and
 4 blocks, may be described by lot and block description.

5 (c) The county assessor or the department shall provide a map to the person, body, officer or
 6 agency making the filing within 14 days after the filing body notifies the assessor and department
 7 that a boundary change is being proposed. Upon receipt, the filing body shall accurately enter the
 8 boundary line on the map.

9 (d) The description and map must be filed in final approved form on or before March 31 of the
 10 assessment year to which the boundary change applies. Proposed changes must be certified to the
 11 county assessor and the department in the same manner as changes. If the taxing district is located
 12 in more than one county, the description and map shall be filed with the assessor in each county
 13 and with the department within the time provided in this subsection.

14 (3) For purposes of this section, boundary change means the change that occurs in the bounda-
 15 ries of a district by reason of:

- 16 (a) The formation of a new district;
- 17 (b) The consolidation or merger of two or more districts or parts thereof;
- 18 (c) The annexation of territory by a district;
- 19 (d) The withdrawal of territory from a district; or
- 20 (e) The dissolution of a district.

21 (4) For purposes of this section, the establishment of tax zones within a district constitutes a
 22 boundary change.

23 (5) For purposes of this section, a proposed change means a boundary change that has not be-
 24 come final or effective on or before March 31 and that:

- 25 (a) Is certain to become final or effective before July 1 of the same year; or
- 26 (b) Is subject to voter approval in an election held before July 1 of the same year and that be-
 27 comes final or effective before July 1 of the same year.

28 (6) Each description and map filed under subsection (2) of this section shall be submitted to the
 29 Department of Revenue and approved or disapproved within 30 days of receipt.

30 (7) Within five days of its determination, the Department of Revenue shall [*mail to each county*
 31 *assessor with whom a filing has been made and to the filing body*] **provide** notice of its approval or
 32 disapproval under subsection (6) of this section **to each county assessor with whom a filing has**
 33 **been made and to the filing body**. If the **description or map is** disapproved, the department shall
 34 explain what steps must be taken to correct the description or map, and shall cooperate with the
 35 filing body in helping it meet the requirements of this section, and whenever possible, the filing
 36 deadline of March 31. Corrected descriptions and maps must then be resubmitted to the department,
 37 and approved, and filed with the assessor or assessors.

38 (8) The filing of the description and map under this section is for assessment and taxation pur-
 39 poses only and does not affect or relate to filing for any other purpose.

40 **SECTION 2.** ORS 308.290, as amended by section 3, chapter 69, Oregon Laws 2010, is amended
 41 to read:

42 308.290. (1)(a) Except as provided in paragraph (b) of this subsection, every person and the
 43 managing agent or officer of any business, firm, corporation or association owning, or having in
 44 possession or under control taxable personal property shall make a return of the property for ad
 45 valorem tax purposes to the assessor of the county in which the property has its situs for taxation.

1 As between a mortgagor and mortgagee or a lessor and lessee, however, the actual owner and the
2 person in possession may agree between them as to who shall make the return and pay the tax, and
3 the election shall be followed by the person in possession of the roll who has notice of the election.
4 Upon the failure of either party to file a personal property tax return on or before March 1 of any
5 year, both parties shall be jointly and severally subject to the provisions of ORS 308.296.

6 (b) Paragraph (a) of this subsection does not apply to personal property exempt from taxation
7 under ORS 307.162.

8 (2) Every person and the managing agent or officer of any business, firm, corporation or asso-
9 ciation owning or in possession of taxable real property shall make a return of the property for ad
10 valorem tax purposes when so requested by the assessor of the county in which the property is sit-
11 uated.

12 (3)(a) Each return of personal property shall contain a full listing of the property and a state-
13 ment of its real market value, including a separate listing of those items claimed to be exempt as
14 imports or exports. Each statement shall contain a listing of the additions or retirements made since
15 the prior January 1, indicating the book cost and the date of acquisition or retirement. Each return
16 shall contain the name, assumed business name, if any, and address of the owner of the personal
17 property and, if it is a partnership, the name and address of each general partner or, if it is a cor-
18 poration, the name and address of its registered agent.

19 (b) Each return of real property shall contain a full listing of the several items or parts of the
20 property specified by the county assessor and a statement exhibiting their real market value. Each
21 return shall contain a listing of the additions and retirements made during the year indicating the
22 book cost, book value of the additions and retirements or the appraised real market value of re-
23 tirements as specified in the return by the assessor.

24 (c) There shall be annexed to each return the affidavit or affirmation of the person making the
25 return that the statements contained in the return are true. All returns shall be in a form that the
26 county assessor, with the approval of the Department of Revenue, may prescribe. [*Prior to December*
27 *31 preceding the assessment year, the department or assessor shall cause blank forms for the returns*
28 *to be prepared and distributed by mail, but failure to receive or secure the form does not relieve the*
29 *person, managing agent or officer from the obligation of making any return required by this section.*]

30 (4) All returns shall be filed on or before March 1 of each year, but the county assessor or the
31 Department of Revenue may grant an extension of time to April 15 within which to file the return
32 as provided by subsection (6), (7) or (8) of this section.

33 (5)(a) In lieu of the returns required under subsection (1)(a) or (2) of this section, every person
34 and the managing agent or officer of any business, firm, corporation or association owning or having
35 in possession or under control taxable real and personal property that is either principal industrial
36 property or secondary industrial property as defined in ORS 306.126 (1) and is appraised by the
37 Department of Revenue shall file a combined return of the real and personal property with the de-
38 partment.

39 (b) The contents and form of the return shall be as prescribed by rule of the department. Any
40 form shall comply with ORS 308.297. Notwithstanding ORS 308.875, a manufactured structure that
41 is a part of an industrial property shall be included in a combined return.

42 (c) In order that the county assessor may comply with ORS 308.295, the department shall provide
43 a list to the assessor of all combined returns that are required to be filed with the department under
44 this subsection but that were not filed on or before the due date or within the time allowed by an
45 extension.

1 (d) If the department has delegated appraisal of the property to the county assessor under ORS
2 306.126 (3), the department shall notify the person otherwise required to file the combined return
3 under this subsection as soon as practicable after the delegation that the combined return is re-
4 quired to be filed with the assessor.

5 (e) Notwithstanding subsection (2) of this section, a combined return of real and personal prop-
6 erty that is industrial property appraised by the department shall be filed with the department on
7 or before March 1 of the year.

8 (6)(a) Any person required to file a return under subsection (5) of this section may apply to the
9 Department of Revenue for an extension of time to April 15, within which to file the return.

10 (b) Extensions granted under this subsection may be based on a finding by the department that:

11 (A) Good or sufficient cause exists for granting an extension for the property tax year of the
12 return; or

13 (B) Granting an extension enhances the accuracy of the filing by the taxpayer and long-term
14 voluntary compliance. An extension granted under this subparagraph shall continue in effect for
15 each subsequent property tax year until the taxpayer cancels the extension or the department re-
16 vokes the extension.

17 (c) An extension granted under this subsection shall apply to returns required to be filed under
18 subsection (5) of this section with either the county assessor or the department.

19 (d) The department shall notify assessors in affected counties when the department grants ex-
20 tensions under this subsection.

21 (7)(a) Except as provided in subsection (6) of this section, any person required to file a return
22 with the county assessor under this section may apply to the assessor for an extension of time to
23 April 15 within which to file the return.

24 (b) Extensions granted under this subsection may be based on a finding by the assessor that:

25 (A) Good or sufficient cause exists for granting an extension for the property tax year of the
26 return; or

27 (B) Granting an extension enhances the accuracy of the filing by the taxpayer and long-term
28 voluntary compliance. An extension granted under this subparagraph shall continue in effect for
29 each subsequent property tax year until the taxpayer cancels the extension or the assessor revokes
30 the extension.

31 (8)(a) Any person required to file returns in more than one county may apply to the Department
32 of Revenue for an extension of time to April 15 within which to file the returns. The department
33 may grant extensions to a person required to file returns in more than one county.

34 (b) Extensions granted under this subsection may be based on a finding by the department that:

35 (A) Good or sufficient cause exists for granting an extension for the property tax year of the
36 return; or

37 (B) Granting an extension enhances the accuracy of the filing by the taxpayer and long-term
38 voluntary compliance. An extension granted under this subparagraph shall continue in effect for
39 each subsequent property tax year until the taxpayer cancels the extension or the department re-
40 vokes the extension.

41 (c) Whenever the department grants an extension to a person required to file returns in more
42 than one county, the department shall notify the assessors in the counties affected by the extensions.

43 (9) The Department of Revenue shall, by rule, establish procedures and criteria for granting,
44 denying or revoking extensions under this section after consultation with an advisory committee
45 selected by the department that represents the interests of county assessors and affected taxpayers.

1 (10) A return is not in any respect controlling on the county assessor or on the Department of
 2 Revenue in the assessment of any property. On any failure to file the required return, the property
 3 shall be listed and assessed from the best information obtainable from other sources.

4 (11)(a) All returns filed under the provisions of this section and ORS 308.525 and 308.810 are
 5 confidential records of the Department of Revenue or the county assessor's office in which the re-
 6 turns are filed or of the office to which the returns are forwarded under paragraph (b) of this sub-
 7 section.

8 (b) The assessor or the department may forward any return received in error to the department
 9 or the county official responsible for appraising the property described in the return.

10 (c) Notwithstanding paragraph (a) of this subsection, a return described in paragraph (a) of this
 11 subsection may be disclosed to:

12 (A) The Department of Revenue or its representative;

13 (B) The representatives of the Secretary of State or to an accountant engaged by a county under
 14 ORS 297.405 to 297.555 for the purpose of auditing the county's personal property tax assessment
 15 roll (including adjustments to returns made by the Department of Revenue);

16 (C) The county assessor, the county tax collector, the assessor's representative or the tax
 17 collector's representative for the purpose of:

18 (i) Collecting delinquent real or personal property taxes; or

19 (ii) Correctly reflecting on the tax roll information reported on returns filed by a business op-
 20 erating in more than one county or transferring property between counties in this state during the
 21 tax year;

22 (D) Any reviewing authority to the extent the return being disclosed relates to an appeal
 23 brought by a taxpayer;

24 (E) The Division of Child Support of the Department of Justice or a district attorney to the
 25 extent the return being disclosed relates to a case for which the Division of Child Support or the
 26 district attorney is providing support enforcement services under ORS 25.080; or

27 (F) The Legislative Revenue Officer for the purpose of preparation of reports, estimates and
 28 analyses required by ORS 173.800 to 173.850.

29 (d) Notwithstanding paragraph (a) of this subsection:

30 (A) The Department of Revenue may exchange property tax information with the authorized
 31 agents of the federal government and the several states on a reciprocal basis, or with county
 32 assessors, county tax collectors or authorized representatives of assessors or tax collectors.

33 (B) Information regarding the valuation of leased property reported on a property return filed
 34 by a lessor under this section may be disclosed to the lessee or other person in possession of the
 35 property. Information regarding the valuation of leased property reported on a property return filed
 36 by a lessee under this section may be disclosed to the lessor of the property.

37 (12) If the assessed value of any personal property in possession of a lessee is less than the
 38 maximum amount of the assessed value of taxable personal property for which ad valorem property
 39 taxes may be canceled under ORS 308.250 (2)(a), the person in possession of the roll may disregard
 40 an election made under subsection (1)(a) of this section and assess the owner or lessor of the prop-
 41 erty.

42 **SECTION 3.** ORS 308.290, as amended by sections 3 and 4, chapter 69, Oregon Laws 2010, is
 43 amended to read:

44 308.290. (1)(a) Except as provided in paragraph (b) of this subsection, every person and the
 45 managing agent or officer of any business, firm, corporation or association owning, or having in

1 possession or under control taxable personal property shall make a return of the property for ad
2 valorem tax purposes to the assessor of the county in which the property has its situs for taxation.
3 As between a mortgagor and mortgagee or a lessor and lessee, however, the actual owner and the
4 person in possession may agree between them as to who shall make the return and pay the tax, and
5 the election shall be followed by the person in possession of the roll who has notice of the election.
6 Upon the failure of either party to file a personal property tax return on or before March 1 of any
7 year, both parties shall be jointly and severally subject to the provisions of ORS 308.296.

8 (b) Paragraph (a) of this subsection does not apply to personal property exempt from taxation
9 under ORS 307.162.

10 (2) Every person and the managing agent or officer of any business, firm, corporation or asso-
11 ciation owning or in possession of taxable real property shall make a return of the property for ad
12 valorem tax purposes when so requested by the assessor of the county in which the property is sit-
13 uated.

14 (3)(a) Each return of personal property shall contain a full listing of the property and a state-
15 ment of its real market value, including a separate listing of those items claimed to be exempt as
16 imports or exports. Each statement shall contain a listing of the additions or retirements made since
17 the prior January 1, indicating the book cost and the date of acquisition or retirement. Each return
18 shall contain the name, assumed business name, if any, and address of the owner of the personal
19 property and, if it is a partnership, the name and address of each general partner or, if it is a cor-
20 poration, the name and address of its registered agent.

21 (b) Each return of real property shall contain a full listing of the several items or parts of the
22 property specified by the county assessor and a statement exhibiting their real market value. Each
23 return shall contain a listing of the additions and retirements made during the year indicating the
24 book cost, book value of the additions and retirements or the appraised real market value of re-
25 tirements as specified in the return by the assessor.

26 (c) There shall be annexed to each return the affidavit or affirmation of the person making the
27 return that the statements contained in the return are true. All returns shall be in a form that the
28 county assessor, with the approval of the Department of Revenue, may prescribe. *[Prior to December*
29 *31 preceding the assessment year, the department or assessor shall cause blank forms for the returns*
30 *to be prepared and distributed by mail, but failure to receive or secure the form does not relieve the*
31 *person, managing agent or officer from the obligation of making any return required by this section.]*

32 (4) All returns shall be filed on or before March 1 of each year, but the county assessor or the
33 Department of Revenue may grant an extension of time to April 15 within which to file the return
34 as provided by subsection (6), (7) or (8) of this section.

35 (5)(a) In lieu of the returns required under subsection (1)(a) or (2) of this section, every person
36 and the managing agent or officer of any business, firm, corporation or association owning or having
37 in possession or under control taxable real and personal property that is either principal industrial
38 property or secondary industrial property as defined in ORS 306.126 (1) and is appraised by the
39 Department of Revenue shall file a combined return of the real and personal property with the de-
40 partment.

41 (b) The contents and form of the return shall be as prescribed by rule of the department. Any
42 form shall comply with ORS 308.297. Notwithstanding ORS 308.875, a manufactured structure that
43 is a part of an industrial property shall be included in a combined return.

44 (c) In order that the county assessor may comply with ORS 308.295, the department shall provide
45 a list to the assessor of all combined returns that are required to be filed with the department under

1 this subsection but that were not filed on or before the due date or within the time allowed by an
 2 extension.

3 (d) If the department has delegated appraisal of the property to the county assessor under ORS
 4 306.126 (3), the department shall notify the person otherwise required to file the combined return
 5 under this subsection as soon as practicable after the delegation that the combined return is re-
 6 quired to be filed with the assessor.

7 (e) Notwithstanding subsection (2) of this section, a combined return of real and personal prop-
 8 erty that is industrial property appraised by the department shall be filed with the department on
 9 or before March 1 of the year.

10 (6)(a) Any person required to file a return under subsection (5) of this section may apply to the
 11 Department of Revenue for an extension of time to April 15, within which to file the return.

12 (b) Extensions granted under this subsection may be based on a finding by the department that:

13 (A) Good or sufficient cause exists for granting an extension for the property tax year of the
 14 return; or

15 (B) Granting an extension enhances the accuracy of the filing by the taxpayer and long-term
 16 voluntary compliance. An extension granted under this subparagraph shall continue in effect for
 17 each subsequent property tax year until the taxpayer cancels the extension or the department re-
 18 vokes the extension.

19 (c) An extension granted under this subsection shall apply to returns required to be filed under
 20 subsection (5) of this section with either the county assessor or the department.

21 (d) The department shall notify assessors in affected counties when the department grants ex-
 22 tensions under this subsection.

23 (7)(a) Except as provided in subsection (6) of this section, any person required to file a return
 24 with the county assessor under this section may apply to the assessor for an extension of time to
 25 April 15 within which to file the return.

26 (b) Extensions granted under this subsection may be based on a finding by the assessor that:

27 (A) Good or sufficient cause exists for granting an extension for the property tax year of the
 28 return; or

29 (B) Granting an extension enhances the accuracy of the filing by the taxpayer and long-term
 30 voluntary compliance. An extension granted under this subparagraph shall continue in effect for
 31 each subsequent property tax year until the taxpayer cancels the extension or the assessor revokes
 32 the extension.

33 (8)(a) Any person required to file returns in more than one county may apply to the Department
 34 of Revenue for an extension of time to April 15 within which to file the returns. The department
 35 may grant extensions to a person required to file returns in more than one county.

36 (b) Extensions granted under this subsection may be based on a finding by the department that:

37 (A) Good or sufficient cause exists for granting an extension for the property tax year of the
 38 return; or

39 (B) Granting an extension enhances the accuracy of the filing by the taxpayer and long-term
 40 voluntary compliance. An extension granted under this subparagraph shall continue in effect for
 41 each subsequent property tax year until the taxpayer cancels the extension or the department re-
 42 vokes the extension.

43 (c) Whenever the department grants an extension to a person required to file returns in more
 44 than one county, the department shall notify the assessors in the counties affected by the extensions.

45 (9) The Department of Revenue shall, by rule, establish procedures and criteria for granting,

1 denying or revoking extensions under this section after consultation with an advisory committee
 2 selected by the department that represents the interests of county assessors and affected taxpayers.

3 (10) A return is not in any respect controlling on the county assessor or on the Department of
 4 Revenue in the assessment of any property. On any failure to file the required return, the property
 5 shall be listed and assessed from the best information obtainable from other sources.

6 (11)(a) All returns filed under the provisions of this section and ORS 308.525 and 308.810 are
 7 confidential records of the Department of Revenue or the county assessor's office in which the re-
 8 turns are filed or of the office to which the returns are forwarded under paragraph (b) of this sub-
 9 section.

10 (b) The assessor or the department may forward any return received in error to the department
 11 or the county official responsible for appraising the property described in the return.

12 (c) Notwithstanding paragraph (a) of this subsection, a return described in paragraph (a) of this
 13 subsection may be disclosed to:

14 (A) The Department of Revenue or its representative;

15 (B) The representatives of the Secretary of State or to an accountant engaged by a county under
 16 ORS 297.405 to 297.555 for the purpose of auditing the county's personal property tax assessment
 17 roll (including adjustments to returns made by the Department of Revenue);

18 (C) The county assessor, the county tax collector, the assessor's representative or the tax
 19 collector's representative for the purpose of:

20 (i) Collecting delinquent real or personal property taxes; or

21 (ii) Correctly reflecting on the tax roll information reported on returns filed by a business op-
 22 erating in more than one county or transferring property between counties in this state during the
 23 tax year;

24 (D) Any reviewing authority to the extent the return being disclosed relates to an appeal
 25 brought by a taxpayer;

26 (E) The Division of Child Support of the Department of Justice or a district attorney to the
 27 extent the return being disclosed relates to a case for which the Division of Child Support or the
 28 district attorney is providing support enforcement services under ORS 25.080; or

29 (F) The Legislative Revenue Officer for the purpose of preparation of reports, estimates and
 30 analyses required by ORS 173.800 to 173.850.

31 (d) Notwithstanding paragraph (a) of this subsection:

32 (A) The Department of Revenue may exchange property tax information with the authorized
 33 agents of the federal government and the several states on a reciprocal basis, or with county
 34 assessors, county tax collectors or authorized representatives of assessors or tax collectors.

35 (B) Information regarding the valuation of leased property reported on a property return filed
 36 by a lessor under this section may be disclosed to the lessee or other person in possession of the
 37 property. Information regarding the valuation of leased property reported on a property return filed
 38 by a lessee under this section may be disclosed to the lessor of the property.

39 (12) If the assessed value of any personal property in possession of a lessee is less than the
 40 maximum amount of the assessed value of taxable personal property for which ad valorem property
 41 taxes may be canceled under ORS 308.250, the person in possession of the roll may disregard an
 42 election made under subsection (1)(a) of this section and assess the owner or lessor of the property.

43 **SECTION 4.** ORS 308.580 is amended to read:

44 308.580. (1) **Beginning on June 15 of the assessment year,** the Department of Revenue shall
 45 *[give public notice by publication at least once a week for three successive weeks in a newspaper*

1 *printed at the state capital, setting forth that on June 15 of the assessment year the department shall*;

2 (a) Publicly examine and review the tentative assessment roll made by the department;

3 (b) Correct all errors in valuation, description, quantity and quality of property assessable by
4 the department under ORS 308.505 to 308.665; and

5 (c) Correct all errors in the apportionment to counties of the assessments made by the depart-
6 ment under ORS 308.505 to 308.665.

7 (2) Interested persons and companies may appear at *[the time and place given in the notice. Proof*
8 *of the notice may be made by affidavit as provided by law and filed with the Director of the Department*
9 *of Revenue on or before the day on which the department begins its examination and review]* **the**
10 **public examination and review required under subsection (1) of this section.**

11 **SECTION 5.** ORS 308.582 is amended to read:

12 308.582. *[(1) In addition to the notice made by publication under ORS 308.580,]* The Department
13 of Revenue shall mail a notice to each person or company assessed under ORS 308.505 to 308.665
14 that states the amount the department intends to place on the assessment roll as the assessment of
15 the property of the person or company that is assessable under ORS 308.505 to 308.665. The de-
16 partment shall mail the notice of tentative assessment no later than May 25 of the assessment year.

17 (2) The notice shall be mailed to the last-known address of the person or company.

18 (3) A failure by the department to properly give the notice required by this section does not
19 invalidate any assessment made by the department.

20 (4) On and after the date that notice is mailed under this section and before the date of com-
21 pletion of the review of the roll, the department shall make the tentative assessment roll and the
22 apportionment of the assessments to counties available for inspection by a person or company re-
23 ceiving notice under this section.

24 **SECTION 6.** ORS 308A.327 is amended to read:

25 308A.327. The assessor shall at all times be authorized to demand *[and receive reports by regis-*
26 *tered or certified]* **in writing, by first class mail, and to receive reports** from owners of land
27 classified under ORS 308A.300 to 308A.330 as to the use of the *[same]* **land**. If the owner *[shall fail,*
28 *after 90 days' notice in writing by certified mail to comply with such demand]* **fails to comply within**
29 **90 days after receipt of the demand**, the assessor may immediately withdraw the land from
30 classification*[,]*. **Upon withdrawal of the land from classification, the assessor shall** give written
31 notice to the granting authority of the withdrawal*[,]* and apply the penalties provided in ORS
32 308A.318 and 308A.321.

33 **SECTION 7.** ORS 308A.374 is amended to read:

34 308A.374. (1) The assessor shall at all times be authorized to demand **in writing, by first class**
35 **mail, and to** receive reports *[by registered or certified mail]* from owners of land designated as
36 riparian under ORS 308A.350 to 308A.383 as to the use of the *[same]* **land**. If the owner fails*[, after*
37 *90 days' notice in writing by certified mail to comply with such]* **to comply within 90 days after**
38 **receipt of the** demand, the assessor shall give written notice to the State Department of Fish and
39 Wildlife and to the landowner of the assessor's intention to withdraw the land from designation and
40 apply the payments and penalties provided in ORS 308A.368 not less than 30 days prior to automatic
41 withdrawal of the riparian land from designation. If, prior to the expiration of the 30-day period, the
42 landowner fails to file the requested report, the assessor immediately shall withdraw the land from
43 designation and apply the payments and penalties provided in ORS 308A.368.

44 (2) If the assessor has reason to believe that land designated as riparian land no longer qualifies
45 for designation and special assessment, the assessor shall request the State Department of Fish and

1 Wildlife to determine if the land continues to qualify. The request shall be in writing. Upon receipt
 2 of the request, the State Department of Fish and Wildlife shall inspect the property and may take
 3 whatever steps are necessary to determine if the land continues to qualify for special assessment.
 4 The State Department of Fish and Wildlife shall notify the assessor of the determination made pur-
 5 suant to the request of the assessor within 120 days after the request is received. A determination
 6 by the State Department of Fish and Wildlife that the property no longer qualifies shall constitute
 7 a discovery described in ORS 308A.368 (2).

8 **SECTION 8.** ORS 309.025 is amended to read:

9 309.025. (1) Before the date the board of property tax appeals convenes, the clerk of the board
 10 shall give public notice that the board will meet at a specified time and place to hear the appeals
 11 specified in ORS 309.026.

12 (2)(a) The notice provided under this section shall be given [*by three weekly publications in a*
 13 *newspaper of general circulation in the county or, if there is no newspaper of general circulation,*
 14 *then*] by posting notices in six conspicuous places in the county.

15 (b) Proof of notice shall be made[. *If the notice is published in a newspaper, proof thereof shall*
 16 *be made by affidavit as provided by law, filed in the office of the county clerk on or before the day on*
 17 *which the board is to convene. If the notice is posted, proof of notice shall be made*] by [*the*] affidavit
 18 of the clerk of the board, setting out the time, manner and place of posting the notices[, *similarly*].
 19 **The affidavit must be filed in the office of the county clerk on or before the day on which the**
 20 **board convenes.**

21 (3) Persons interested [*shall*] **may** appear at the time and place appointed in the notice.

22 **SECTION 9.** ORS 311.223 is amended to read:

23 311.223. (1) If the person or party notified as provided in ORS 311.219 does not appear or if the
 24 person or party appears and fails to show [*any*] good and sufficient cause why the assessment shall
 25 not be made, the assessor shall proceed to correct the assessment or tax roll or rolls from which
 26 the property was omitted. The assessor shall add the property [*thereto*] **to the tax roll or rolls**, with
 27 the proper valuation, and extend [*thereon*] **on the tax roll or rolls** taxes at the consolidated rate
 28 under ORS 310.147 that is applicable in the code area in which the property was located for each
 29 year as to which it was omitted. To carry out the correction of a tax roll or rolls the assessor shall
 30 send a written statement to the tax collector instructing the tax collector to make the necessary
 31 changes on the tax roll. The statement shall contain all of the information needed by the tax col-
 32 lector to make the changes in the roll and it shall be dated and signed by the assessor or the deputy
 33 of the assessor. The tax collector shall then correct the tax roll.

34 (2) Immediately after the assessor corrects the assessment or tax roll, the assessor shall file in
 35 the office of the assessor a statement of the facts or evidence on which the assessor based the cor-
 36 rection and notify the taxpayer by written notice, sent by [*certified*] **first class** mail to the
 37 taxpayer's last-known address, of:

38 (a) The date and amount of the correction;

39 (b) If a penalty for failing to timely file a real, combined or personal property return as required
 40 by ORS 308.290 is being imposed under ORS 308.295 or 308.296, the amount of the penalty;

41 (c) An explanation of the collection procedures applicable to the corrected amount, or applicable
 42 to the penalty; and

43 (d) An explanation of the taxpayer's right to appeal under subsection (4) of this section and the
 44 procedures for making the appeal.

45 (3) To enable the assessor to comply with this section, the assessor is invested with all the

1 powers of the county clerk under the law in force during the years for which correction may be
2 made under ORS 311.216 to 311.232 and thereafter.

3 (4) Any person aggrieved by an assessment made under ORS 311.216 to 311.232 may appeal to
4 the tax court within 90 days after the correction of the roll as provided in ORS 305.280 and 305.560.
5 If a penalty under ORS 308.295 or 308.296 is imposed for failing to timely file a real, combined or
6 personal property return with respect to the assessment under ORS 311.216 to 311.232, the imposi-
7 tion of the penalty may be appealed to the tax court. The appeal of the penalty must be brought
8 within the same period of time as an assessment under ORS 311.216 to 311.232 may be appealed to
9 the tax court. An appeal of the value assigned under this section, or of any penalty described in
10 subsection (2)(b) of this section, may not be made to the board of property tax appeals under ORS
11 309.100.

12 **SECTION 10.** ORS 311.815 is amended to read:

13 311.815. If a special tax to raise funds for a specified purpose is levied in a school district, road
14 district, irrigation district or drainage district and the project or specific purpose for which the tax
15 is levied is thereafter definitely abandoned, either wholly or in part, or the fund raised by the tax
16 or any portion thereof remains unexpended for a period of two years, after the levy of the tax, the
17 county court at the written request of the directors of the district may, by resolution, *[after giving*
18 *10 days' previous notice by one publication thereof in a newspaper of general circulation, published in*
19 *the county,]* provide for the refunding of the tax or portion of tax so remaining unexpended to the
20 taxpayers who *[theretofore]* paid the tax and for the cancellation of the unpaid tax or *[the like pro-*
21 *portion thereof]* **proportion of the tax** that has become delinquent. The county court shall take such
22 action by resolution spread upon its journal. Repayment shall be made by orders drawn on the
23 county treasurer *[for the several amounts]* and issued to the *[several]* taxpayers shown by the tax
24 records to have originally made the payments. Cancellation of unpaid taxes shall be effected by
25 noting the cancellation *[thereof]* **of the taxes** on the tax records of the county.

26 **SECTION 11.** ORS 321.219 is amended to read:

27 321.219. (1) At any time following certification of the specially assessed values under ORS
28 321.216 and before July 1 of the tax year, five or more taxpayers owning in the aggregate not less
29 than five percent of the total forestland in a single land market area may appeal any or all of the
30 specially assessed values so certified.

31 (2) Appeals under this section shall be made to the Oregon Tax Court by filing a joint petition
32 with the tax court in the manner provided for appeals from orders of the county boards of property
33 tax appeals. The petition shall designate one of the taxpayers as the representative of all of the
34 taxpayers, and all proceedings before the tax court and any appeal from its determination shall be
35 conducted procedurally as though the designated representative *[was]* **were** the only petitioner.

36 (3) Notice of the appeal shall be made *[in each county having specially assessed values affected*
37 *by the appeal in the manner of personal service, certified mail on each taxpayer affected, or publication*
38 *made once a week for two consecutive weeks in a newspaper of general circulation in the county]* **in**
39 **the manner prescribed by the Department of Revenue by rule.** The notice shall designate the
40 specially assessed values appealed and include a statement of the provisions of subsections (4) and
41 (5) of this section.

42 (4) Unless an appeal is resolved prior to September 15 of the tax year and results in a change
43 in a specially assessed value that was certified under ORS 321.216, then notwithstanding the appeal
44 of a certified specially assessed value, the certified specially assessed values shall be entered on the
45 assessment and tax roll for the year and the property taxes for the tax year shall be imposed on

1 those values.

2 (5) If a decision by the tax court, or by the Oregon Supreme Court following an appeal of a tax
3 court decision:

4 (a) Results in a decrease in a specially assessed value certified under ORS 321.216, any refund
5 of tax arising as a result of the decision shall be made by reducing the tax imposed on forestland
6 affected by the decision in the first tax year following the decision.

7 (b) Results in an increase in a specially assessed value certified under ORS 321.216, any addi-
8 tional taxes becoming due shall be payable without interest if paid prior to the 16th day of the
9 month following the month in which the final order of the court is issued. If the additional taxes
10 are not paid within this period, the additional taxes shall thereafter be considered delinquent and
11 shall bear interest at the rate provided in ORS 311.505.

12 **SECTION 12. This 2011 Act takes effect on the 91st day after the date on which the 2011**
13 **session of the Seventy-sixth Legislative Assembly adjourns sine die.**

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