

# House Bill 2881

Sponsored by Representative J SMITH (Pre-session filed.)

## 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**.

Authorizes local government that imposes fines or penalties for violation of nuisance ordinances to certify delinquent nuisance fines or penalties to county assessor to be collected in same manner as ad valorem property taxes on property to which delinquent nuisance fines or penalties relate.

Applies to property tax years beginning after July 1, 2011.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to collection of nuisance violation amounts; creating new provisions; amending ORS 310.060  
3 and 310.143; and prescribing an effective date.

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

5 **SECTION 1. (1) A local government, as defined in ORS 174.116, that imposes fines or**  
6 **penalties for violations of nuisance ordinances may certify delinquent nuisance fines or pen-**  
7 **alties, in the manner provided in ORS 310.060, to the county assessor of the county in which**  
8 **the property to which the delinquent fines or penalties relate is located.**

9 **(2) If the delinquent fines or penalties are certified as provided in subsection (1) of this**  
10 **section, the county assessor shall:**

11 **(a) Enter the delinquent fines or penalties upon the county assessment roll against the**  
12 **property described in the certificate, in the manner that local government assessments are**  
13 **entered;**

14 **(b) Collect, account for and enforce the delinquent fines or penalties in the manner that**  
15 **local government taxes are collected, accounted for and enforced; and**

16 **(c) Transfer, as provided by law, the delinquent fines or penalties collected to the local**  
17 **government that imposed the fines or penalties.**

18 **SECTION 2. ORS 310.143 is amended to read:**

19 310.143. (1) Any tax on property [*that is imposed on property*] that is subject to ad valorem tax-  
20 ation, **or any fine or penalty related to property, that is imposed** by any unit of local govern-  
21 ment shall be certified to the assessor each year, as provided under ORS 310.060. Except as  
22 otherwise specifically provided by law, any tax, fee, charge or assessment that is not a tax on  
23 property or is not imposed on property subject to ad valorem taxation shall not be certified to the  
24 assessor. Each tax **or fine or penalty** certified shall be certified in whichever of the following forms  
25 is applicable:

26 (a) In dollars and cents in either the total amount to be raised from all property in the unit;

27 (b) In dollars and cents per property; or

28 (c) As a rate per \$1,000 of assessed value.

29 (2) If any unit of local government imposes on property that is subject to ad valorem taxation  
30 a tax on property, as defined in ORS 310.140, that is not certified to the assessor under ORS 310.060

**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 for imposition and collection, and a court of competent jurisdiction determines that the tax is sub-  
 2 ject to the limits of section 11b, Article XI of the Oregon Constitution, the unit of local government  
 3 shall pay any refunds ordered by the court. No refunds shall be paid from the unsegregated tax  
 4 collections account, and the assessor shall not be required to redetermine the amount of other taxes  
 5 imposed on any property that also is subject to the challenged tax.

6 (3) Notwithstanding ORS 311.806, when any unit of local government certifies a tax on  
 7 property, **or a fine or penalty related to property**, to be collected by the tax collector, and the  
 8 amount of the tax on individual properties **or the fine or penalty** is calculated by the unit of local  
 9 government, any claim for refund [*of such taxes*] due to an error in calculation of the amount [*of the*  
 10 *tax*] shall be made to the unit of local government within the same time and in the same manner  
 11 as claims for refund are to be made under ORS 311.806. The unit of local government shall pay any  
 12 refunds it determines to be due to errors in calculation of the amount of the tax **or the fine or**  
 13 **penalty** out of the funds available to the unit of local government. Such refunds shall not be paid  
 14 from the unsegregated tax collections account, and the assessor shall not be required to redetermine  
 15 the amount of other taxes **or fines or penalties** imposed on the property for which the refund is  
 16 made.

17 (4) Notwithstanding ORS 311.806, when any entity that is not a unit of local government certi-  
 18 fies an amount specifically authorized by law to be included on the roll to be collected by the tax  
 19 collector, and the amount on individual properties is calculated by the entity, any claim for refund  
 20 of the amount due to an error in calculation of the amount shall be made to the entity within the  
 21 same time and in the same manner as claims for refunds are to be made under ORS 311.806 (2). The  
 22 entity shall pay any refunds it determines to be due to errors in calculation of the amount out of  
 23 the funds available to the entity. The refunds shall not be paid from the unsegregated tax collections  
 24 account, and the assessor shall not be required to redetermine the amount of other taxes imposed  
 25 on the property for which the refund is made.

26 **SECTION 3.** ORS 310.060 is amended to read:

27 310.060. (1) Not later than July 15 of each year, every city, school district or other public cor-  
 28 poration authorized to levy or impose a tax on property shall file a written notice certifying the ad  
 29 valorem property tax rate or the estimated amount of ad valorem property taxes to be imposed by  
 30 the taxing district and any other taxes on property imposed by the taxing district on property sub-  
 31 ject to ad valorem property taxation that are required or authorized to be placed on the assessment  
 32 and tax roll for the current fiscal year. The notice shall be accompanied by two copies of a lawfully  
 33 adopted ordinance or resolution that categorizes the tax, fee, charge, assessment or toll as subject  
 34 to or not subject to the limits of section 11b, Article XI of the Oregon Constitution, identified by the  
 35 categories set forth in ORS 310.150.

36 (2) For any ad valorem property taxes levied by the taxing district, the notice shall state as  
 37 separate items:

38 (a) The taxing district's rate of ad valorem property taxation that is within the permanent rate  
 39 limitation imposed by section 11 (3), Article XI of the Oregon Constitution, or within the statutory  
 40 rate limit determined in ORS 310.236 (4)(b) or 310.237, if applicable;

41 (b) The total rate or amount of the taxing district's local option taxes imposed pursuant to ORS  
 42 280.040 to 280.145 that have a term of five years or less and that are not for capital projects;

43 (c) The total amount of the taxing district's local option taxes that are for capital projects;

44 (d) The total amount levied for the payment of bonded indebtedness or interest thereon that is  
 45 not subject to limitation under section 11 (11) or section 11b, Article XI of the Oregon Constitution;

1 and

2 (e) The total amount levied that is subject to section 11b, Article XI of the Oregon Constitution,  
 3 but that is not subject to the permanent ad valorem property tax rate limit described in section 11  
 4 (3), Article XI of the Oregon Constitution, because the amount levied is to be used to repay:

5 (A) Principal and interest for any bond issued before December 5, 1996, and secured by a pledge  
 6 or explicit commitment of ad valorem property taxes or a covenant to levy or collect ad valorem  
 7 property taxes;

8 (B) Principal and interest for any other formal, written borrowing of moneys executed before  
 9 December 5, 1996, for which ad valorem property tax revenues have been pledged or explicitly  
 10 committed, or that are secured by a covenant to levy or collect ad valorem property taxes;

11 (C) Principal and interest for any bond issued to refund an obligation described in subparagraph  
 12 (A) or (B) of this paragraph; or

13 (D) Local government pension and disability plan obligations that commit ad valorem property  
 14 taxes.

15 (3)(a) The notice shall also list each rate or amount subject to the limits of section 11b, Article  
 16 XI of the Oregon Constitution, identified by the categories set forth in ORS 310.150.

17 (b) If an item described in subsection (2) of this section is allocable to more than one category  
 18 described in ORS 310.150, the notice shall list separately the portion of each item allocable to each  
 19 category.

20 (4) For any other taxes on property imposed by the taxing district, the notice shall state:

21 (a) The total amount of money to be raised by each other tax, in the aggregate or on a property  
 22 by property basis, as appropriate.

23 (b) Each amount that is subject to the limits of section 11b, Article XI of the Oregon Constitu-  
 24 tion, identified by the categories set forth in ORS 310.150.

25 (5) For any district authorized by law to place any other fees, charges, assessments [*or*], tolls,  
 26 **fin**es or penalties on the assessment and tax roll, the notice shall state the total amount of money  
 27 to be raised on a property by property basis.

28 (6) In addition to the notice required under subsection (1) of this section, any taxing district that  
 29 is subject to the Local Budget Law shall also provide the documents required by ORS 294.555 (3).

30 (7)(a) Not later than July 15 of each year, the taxing district shall give the notice and documents  
 31 described in this section to the assessor of the county in which the principal office of the taxing  
 32 district is located and, if the taxing district is located in more than one county, to the assessor of  
 33 each county in which any part of the taxing district is located. Not later than September 30 of each  
 34 year, the taxing district shall provide a complete copy of the budget document to the clerk of the  
 35 county in which the principal office of the taxing district is located and, if the taxing district is lo-  
 36 cated in more than one county, to the clerk of each county in which any part of the taxing district  
 37 is located.

38 (b) If there is no county clerk in a county to which a taxing district is required by paragraph  
 39 (a) of this subsection to submit a budget document, then the taxing district shall submit the budget  
 40 document to the county assessor in that county.

41 (c) If the taxing district is subject to the jurisdiction of a tax supervising and conservation  
 42 commission under ORS 294.625, then the taxing district shall submit a copy of its budget to the tax  
 43 supervising and conservation commission in lieu of filing a copy of the budget with the county clerk  
 44 of the county under paragraph (a) of this subsection or with the county assessor of the county under  
 45 paragraph (b) of this subsection.

1 (8) The Department of Revenue shall prescribe the form of notice required by this section. All  
2 amounts shall be stated in dollars and cents or ad valorem property tax rates in dollars and cents  
3 per thousand dollars of assessed value, as required by law. If the notice is given to the assessor,  
4 clerk or tax supervising and conservation commission of more than one county, a copy of each other  
5 such notice given shall accompany every notice given.

6 (9) For good and sufficient reason, the county assessor may extend the time for the giving of the  
7 notice or correcting an erroneous certification for the current year up to but not later than October  
8 1 as the county assessor considers reasonable.

9 **SECTION 4. This 2011 Act applies to property tax years beginning after July 1, 2011.**

10 **SECTION 5. This 2011 Act takes effect on the 91st day after the date on which the 2011**  
11 **session of the Seventy-sixth Legislative Assembly adjourns sine die.**

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