

Enrolled
House Bill 3368

Sponsored by Representative NATHANSON

CHAPTER

AN ACT

Relating to communication that is related to property taxation; amending ORS 308.225, 308.290, 308.580, 308.582, 308A.327, 308A.374, 309.025, 311.223, 311.815 and 321.219; and prescribing an effective date.

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

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

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

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

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

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

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

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

(iv) Right of way lines of railroads.

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

(vi) Donation land claims.

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

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

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

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

(3) For purposes of this section, boundary change means the change that occurs in the boundaries of a district by reason of:

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

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

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

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

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

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

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

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

308.290. (1)(a) Except as provided in paragraph (b) of this subsection, every person and the managing agent or officer of any business, firm, corporation or association owning, or having in possession or under control taxable personal property shall make a return of the property for ad valorem tax purposes to the assessor of the county in which the property has its situs for taxation. As between a mortgagor and mortgagee or a lessor and lessee, however, the actual owner and the person in possession may agree between them as to who shall make the return and pay the tax, and the election shall be followed by the person in possession of the roll who has notice of the election. Upon the failure of either party to file a personal property tax return on or before March 1 of any year, both parties shall be jointly and severally subject to the provisions of ORS 308.296.

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

(2) Every person and the managing agent or officer of any business, firm, corporation or association owning or in possession of taxable real property shall make a return of the property for ad valorem tax purposes when so requested by the assessor of the county in which the property is situated.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(d) The department shall notify assessors in affected counties when the department grants extensions under this subsection.

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

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

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

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

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

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

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

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

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

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

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

(11)(a) All returns filed under the provisions of this section and ORS 308.525 and 308.810 are confidential records of the Department of Revenue or the county assessor's office in which the returns are filed or of the office to which the returns are forwarded under paragraph (b) of this subsection.

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

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

(A) The Department of Revenue or its representative;

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

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

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

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

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

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

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

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

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

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

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

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

308.290. (1)(a) Except as provided in paragraph (b) of this subsection, every person and the managing agent or officer of any business, firm, corporation or association owning, or having in possession or under control taxable personal property shall make a return of the property for ad valorem tax purposes to the assessor of the county in which the property has its situs for taxation. As between a mortgagor and mortgagee or a lessor and lessee, however, the actual owner and the person in possession may agree between them as to who shall make the return and pay the tax, and the election shall be followed by the person in possession of the roll who has notice of the election. Upon the failure of either party to file a personal property tax return on or before March 1 of any year, both parties shall be jointly and severally subject to the provisions of ORS 308.296.

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

(2) Every person and the managing agent or officer of any business, firm, corporation or association owning or in possession of taxable real property shall make a return of the property for ad valorem tax purposes when so requested by the assessor of the county in which the property is situated.

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

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

(c) There shall be annexed to each return the affidavit or affirmation of the person making the return that the statements contained in the return are true. All returns shall be in a form that the county assessor, with the approval of the Department of Revenue, may prescribe. *[Prior to December 31 preceding the assessment year, the department or assessor shall cause blank forms for the returns*

to be prepared and distributed by mail, but failure to receive or secure the form does not relieve the person, managing agent or officer from the obligation of making any return required by this section.]

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

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

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

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

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

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

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

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

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

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

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

(d) The department shall notify assessors in affected counties when the department grants extensions under this subsection.

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

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

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

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

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

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

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

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

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

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

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

(11)(a) All returns filed under the provisions of this section and ORS 308.525 and 308.810 are confidential records of the Department of Revenue or the county assessor's office in which the returns are filed or of the office to which the returns are forwarded under paragraph (b) of this subsection.

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

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

(A) The Department of Revenue or its representative;

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

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

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

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

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

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

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

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

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

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

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

SECTION 4. ORS 308.580 is amended to read:

308.580. (1) **Beginning on June 15 of the assessment year**, the Department of Revenue shall *[give public notice by publication at least once a week for three successive weeks in a newspaper printed at the state capital, setting forth that on June 15 of the assessment year the department shall]*:

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

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

(c) Correct all errors in the apportionment to counties of the assessments made by the department under ORS 308.505 to 308.665.

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

SECTION 5. ORS 308.582 is amended to read:

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

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

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

(4) On and after the date that notice is mailed under this section and before the date of completion of the review of the roll, the department shall make the tentative assessment roll and the apportionment of the assessments to counties available for inspection by a person or company receiving notice under this section.

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

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

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

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

(2) If the assessor has reason to believe that land designated as riparian land no longer qualifies for designation and special assessment, the assessor shall request the State Department of Fish and Wildlife to determine if the land continues to qualify. The request shall be in writing. Upon receipt of the request, the State Department of Fish and Wildlife shall inspect the property and may take whatever steps are necessary to determine if the land continues to qualify for special assessment. The State Department of Fish and Wildlife shall notify the assessor of the determination made pursuant to the request of the assessor within 120 days after the request is received. A determination

by the State Department of Fish and Wildlife that the property no longer qualifies shall constitute a discovery described in ORS 308A.368 (2).

SECTION 8. ORS 309.025 is amended to read:

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

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

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

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

SECTION 9. ORS 311.223 is amended to read:

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

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

(a) The date and amount of the correction;

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

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

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

(3) To enable the assessor to comply with this section, the assessor is invested with all the powers of the county clerk under the law in force during the years for which correction may be made under ORS 311.216 to 311.232 and thereafter.

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

SECTION 10. ORS 311.815 is amended to read:

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

SECTION 11. ORS 321.219 is amended to read:

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

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

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

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

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

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

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

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

Passed by House March 15, 2011

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Ramona Kenady Line, Chief Clerk of House

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Bruce Hanna, Speaker of House

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Arnie Roblan, Speaker of House

Passed by Senate May 17, 2011

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Peter Courtney, President of Senate

Received by Governor:

.....M,....., 2011

Approved:

.....M,....., 2011

.....
John Kitzhaber, Governor

Filed in Office of Secretary of State:

.....M,....., 2011

.....
Kate Brown, Secretary of State