

Senate Bill 302

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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**.

Extends eligibility for amended repayment schedule to additional taxes due to correction of property tax roll made on or after May 27, 2008, and before May 27, 2010, to the extent additional taxes were outstanding on November 1, 2010.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to additional property taxes; amending section 2, chapter 36, Oregon Laws 2010; and pre-
3 scribing an effective date.

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

5 **SECTION 1.** Section 2, chapter 36, Oregon Laws 2010, is amended to read:

6 **Sec. 2. (1)(a) Except as provided in paragraph (b) of this subsection,** the amendments to
7 ORS 311.206 by section 1, **chapter 36, Oregon Laws 2010,** [*of this 2010 Act*] apply to corrections
8 to the roll made on or after [*the effective date of this 2010 Act*] **May 27, 2010.**

9 **(b) The amendments to ORS 311.206 by section 1, chapter 36, Oregon Laws 2010, apply to**
10 **corrections to the roll made on or after May 27, 2008, and before May 27, 2010, to the extent**
11 **that additional taxes extended against property as a result of an error corrected under ORS**
12 **311.205 remained outstanding, and regardless of whether the additional taxes were delin-**
13 **quent, on November 1, 2010.**

14 **(2) For additional taxes to which subsection (1)(b) of this section applies:**

15 **(a) Additional taxes that were paid on or before the effective date of this 2011 Act shall**
16 **be refunded without interest under ORS 311.806.**

17 **(b) When taxes for a single year are added to an assessment and tax roll under ORS**
18 **311.206 (1)(a), as amended by section 1, chapter 36, Oregon Laws 2010, the additional taxes**
19 **shall be added to the tax extended against the property on the general property tax roll for**
20 **the first tax year that begins on or after the effective date of this 2011 Act.**

21 **(c) When taxes for more than one tax year are added to an assessment and tax roll under**
22 **ORS 311.206 (1)(a), as amended by section 1, chapter 36, Oregon Laws 2010, the additional**
23 **taxes for the earliest tax year shall be added to the tax extended against the property on the**
24 **general property tax roll for the first tax year that begins after the effective date of this 2011**
25 **Act, and additional taxes for each subsequent tax year through the tax year in which the**
26 **correction was made shall be added in chronological order to the tax extended against the**
27 **property on the general property tax roll for the second, third, fourth, fifth and sixth tax**
28 **years, as necessary, following the first tax year that begins after the effective date of this**
29 **2011 Act.**

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 (d) All interest applicable to additional taxes payable pursuant to this subsection shall
2 be waived.

3 SECTION 2. This 2011 Act takes effect on the 91st day after the date on which the 2011
4 session of the Seventy-sixth Legislative Assembly adjourns sine die.

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