

HB 2569-1
(LC 2743)
3/10/11 (ASD/ps)

**PROPOSED AMENDMENTS TO
HOUSE BILL 2569**

1 On page 1 of the printed bill, delete lines 4 through 30.

2 Delete page 2 and insert:

3 **“SECTION 1. (1) Whenever any property value or claim for ex-**
4 **emption or cancellation of a property tax assessment is appealed, if**
5 **the dollar amount in dispute exceeds \$1 million, the assessor of the**
6 **county in which the property is located may order the officer in charge**
7 **of the assessment and tax roll to include a deferred billing credit in**
8 **the property tax statement of the property or in a separate notice of**
9 **deferred billing.**

10 **“(2) For purposes of this section, the dollar amount in dispute**
11 **means the dollar amount of real market value or specially assessed**
12 **value in dispute:**

13 **“(a) For all tax years to which the appeal relates and any tax year**
14 **during the pendency of the appeal; and**

15 **“(b) For all property of a taxpayer that is the subject of an appeal,**
16 **regardless of whether the property is the subject of separate appeals.**

17 **“(3) For purposes of this section, the county assessor shall deter-**
18 **mine a deferred billing credit as the dollar amount necessary to ad-**
19 **dress the risk presented by an appeal with respect to the tax year that**
20 **is the subject of the property tax statement of the property, or of the**
21 **separate notice of deferred billing, in which the deferred billing credit**
22 **is included.**

1 **“(4) The county assessor may order issuance of a separate notice**
2 **of deferred billing pursuant to this section at any time during a tax**
3 **year to which an appeal relates and any subsequent tax year for which**
4 **the value on the roll may be affected by a final determination in the**
5 **appeal.**

6 **“(5)(a) The portion of a deferred billing credit representing tax**
7 **amounts that have been paid shall be refunded without interest under**
8 **ORS 311.806 as soon as practicable.**

9 **“(b) Any amount paid after notice of a deferred billing credit in a**
10 **property tax statement or a separate notice of deferred billing is**
11 **mailed that exceeds the amount due after applying the deferred billing**
12 **credit shall be returned to the taxpayer without interest.**

13 **“(6) Inclusion of a deferred billing credit in a property tax state-**
14 **ment or a separate notice of deferred billing does not give rise to a**
15 **cause of action other than an action to ensure proper application of**
16 **the provisions of this section.**

17 **“(7)(a) If a deferred billing credit is included in a property tax**
18 **statement or a separate notice of deferred billing, tax amounts at-**
19 **tributable to contested value under appeal or potentially affected by**
20 **the appeal may not be considered delinquent during the period begin-**
21 **ning with the inclusion of the credit and ending with the final resol-**
22 **ution of the appeal to which the credit relates.**

23 **“(b) During the period described in paragraph (a) of this subsection,**
24 **interest may not be charged or collected on tax amounts described in**
25 **paragraph (a) of this subsection.**

26 **“(8) If a refund is ordered upon final resolution of the appeal to**
27 **which a deferred billing credit relates, interest shall be paid as pro-**
28 **vided in ORS 311.812 for the period beginning on the later of the pay-**
29 **ment date or due date and ending on the date of refund, on:**

30 **“(a) The amount refunded pursuant to subsection (5)(a) of this**

1 section that is affirmed by order upon final resolution of the appeal;
2 and

3 “(b) The amount by which the refund exceeds the deferred billing
4 credit.

5 “(9)(a) If the final resolution of the appeal results in additional
6 taxes due, the additional taxes are payable in the manner described in
7 ORS 311.513.

8 “(b) Additional taxes paid in full in the period described in ORS
9 311.513 (1) shall be allowed the discount of three percent under ORS
10 311.505.

11 “(10) The county assessor shall provide a quarterly report to the
12 governing body of the county showing the status of all current de-
13 ferred billing credits and the status of the appeals to which the credits
14 relate.

15 “(11) As used in this section:

16 “(a) ‘Property tax statement’ means the document described in ORS
17 311.250.

18 “(b) ‘Separate notice of deferred billing’ means a notice to the tax-
19 payer, other than the property tax statement, that the provisions of
20 this section apply and stating the amount of the deferred billing credit
21 and the amount of refund, if any.

22 “SECTION 2. Section 1 of this 2011 Act applies to appeals active on,
23 or filed on or after, the effective date of this 2011 Act.

24 “SECTION 3. This 2011 Act takes effect on the 91st day after the
25 date on which the 2011 session of the Seventy-sixth Legislative As-
26 sembly adjourns sine die.”.

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