

HB 2569-2
(LC 2743)
3/24/11 (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)(a) 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 **“(b) If the appeal relates to property assessed under ORS 308.505 to**
11 **308.665, the assessor of each county to which a portion of the value is**
12 **apportioned may order inclusion of a deferred billing credit under**
13 **paragraph (a) of this subsection:**

14 **“(A) Even if the dollar amount in dispute with respect to the county**
15 **is \$1 million or less; and**

16 **“(B) Independently of the assessor of any other county.**

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

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

22 **“(b)(A) For all property of a taxpayer that is the subject of an ap-**

1 peal, regardless of whether the property is the subject of separate ap-
2 peals; or

3 “(B) For property that is assessed under ORS 308.505 to 308.665, for
4 all current appeals relating to the property or to a unit of which the
5 property is a part.

6 “(3) For purposes of this section, the county assessor shall deter-
7 mine a deferred billing credit as the dollar amount necessary to ad-
8 dress the risk presented to the county by an appeal with respect to the
9 tax year that is the subject of the property tax statement of the
10 property, or of the separate notice of deferred billing, in which the
11 deferred billing credit is included.

12 “(4) The county assessor may order issuance of a separate notice
13 of deferred billing pursuant to this section at any time during a tax
14 year to which an appeal relates and any tax year during the pendency
15 of the appeal.

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

19 “(b) Any amount paid after notice of a deferred billing credit in a
20 property tax statement or a separate notice of deferred billing is
21 mailed that exceeds the amount due after applying the deferred billing
22 credit shall be returned to the taxpayer without interest.

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

27 “(7)(a) If a deferred billing credit is included in a property tax
28 statement or a separate notice of deferred billing, tax amounts cred-
29 ited may not be considered delinquent during the period beginning
30 with the inclusion of the credit and ending with the final resolution

1 of the appeal to which the credit relates.

2 “(b) During the period described in paragraph (a) of this subsection,
3 interest may not be charged or collected on tax amounts described in
4 paragraph (a) of this subsection.

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

9 “(a) The amount refunded pursuant to subsection (5)(a) of this
10 section that is affirmed by order upon final resolution of the appeal;
11 and

12 “(b) The amount by which the refund exceeds the deferred billing
13 credit.

14 “(9) If the final resolution of the appeal results in additional taxes
15 due, the county assessor shall mail to the taxpayer as soon as practi-
16 cable a notice containing the amount of the taxes due and the infor-
17 mation specified in subsection (10) of this section.

18 “(10)(a) Additional taxes due upon final resolution of the appeal are
19 payable without interest and after application of the discount of three
20 percent under ORS 311.505 if paid within 45 days following the date on
21 which the county assessor mails the notice required under subsection
22 (9) of this section.

23 “(b)(A) If the additional taxes are not paid within the period speci-
24 fied in paragraph (a) of this subsection, except as provided in sub-
25 section (7) of this section, the additional taxes shall be considered for
26 all purposes of collection and enforcement of payment as having been
27 delinquent on the date the taxes would normally have become delin-
28 quent if the additional taxes had been timely extended on the roll.

29 “(B) Notwithstanding subparagraph (A) of this paragraph, interest
30 on the additional taxes shall be computed beginning on the 46th day

1 after the date on which the county assessor mails the notice required
2 under subsection (9) of this section.

3 “(11) The county assessor shall provide a quarterly report to the
4 governing body of the county showing the status of all current de-
5 ferred billing credits and the status of the appeals to which the credits
6 relate.

7 “(12) As used in this section:

8 “(a) ‘Property tax statement’ means the document described in ORS
9 311.250.

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

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

16 “SECTION 3. This 2011 Act takes effect on the 91st day after the
17 date on which the 2011 regular session of the Seventy-sixth Legislative
18 Assembly adjourns sine die.”.

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