

HB 2569-3  
(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 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