

**PROPOSED AMENDMENTS TO  
SENATE BILL 1529**

1 On page 1 of the printed bill, line 2, after “308.215” insert “, 311.405”.

2 On page 2, after line 11, insert:

3 “(c) Real property and machinery and equipment listed on the assessment  
4 roll shall each bear a distinctive designation so that machinery and equip-  
5 ment can be identified with the real property upon which the machinery and  
6 equipment is located.”.

7 In line 12, delete “(c)(A)” and insert “(d)(A)”.

8 Delete lines 26 through 28 and insert:

9 “(2) For purposes of the classification of real property required under  
10 subsection (1)(a)(C) of this section, property listed in paragraphs (a), (b) or  
11 (c) of this subsection must be classified, together with any other property  
12 listed in the respective paragraph, separately from all other property:

13 “(a) Machinery and equipment.

14 “(b) Property appraised under ORS 306.126.

15 “(c) Industrial property, other than property appraised under ORS 306.126,  
16 and commercial property.”.

17 On page 4, delete lines 23 through 28 and insert:

18 **“SECTION 5. (1) The tax collector of a county in which property  
19 taxes on machinery and equipment are delinquent may, at the tax  
20 collector’s discretion, collect the delinquent taxes pursuant to:**

21 **“(a) The provisions of ORS chapter 311 applicable to personal prop-  
22 erty; or**

1       **“(b) The provisions of ORS chapter 312 establishing foreclosure**  
2 **proceedings with respect to liens against real property.**

3       **“(2) If machinery and equipment and the real property upon which**  
4 **the machinery and equipment is located are owned by the same per-**  
5 **sons, both the machinery and equipment and the real property may**  
6 **be included in a foreclosure proceeding pursuant to ORS chapter 312**  
7 **whenever the taxes on either the machinery and equipment or the real**  
8 **property are delinquent.**

9       **“SECTION 6.** ORS 311.405 is amended to read:

10       “311.405. (1)(a) All ad valorem property taxes lawfully imposed or levied  
11 on real or personal property are liens on such real and personal property,  
12 respectively. Such taxes include delinquent taxes on personal property made  
13 a lien on real property, and ad valorem property taxes on real or personal  
14 property added to an assessment or tax roll pursuant to ORS 311.216 to  
15 311.232.

16       **“(b) If machinery and equipment and the real property upon which**  
17 **the machinery and equipment is located are owned by the same per-**  
18 **sons, all ad valorem property taxes lawfully imposed or levied on the**  
19 **machinery and equipment are a lien on the real property on which the**  
20 **machinery and equipment is located.**

21       “(2) Taxes on real property shall be a lien thereon from and including  
22 July 1 of the year in which they are levied until paid and, except as other-  
23 wise specifically provided by law, such lien shall not be voided or impaired.

24       “(3)(a) Taxes on personal property shall be a lien:

25       “(A) On any and all of the particular personal property assessed and on  
26 any and all of the personal property assessed as the same category, as dis-  
27 closed by the property tax return and assessment list; and

28       “(B) For purposes of distraint, on any and all of the taxable personal  
29 property owned by or in the possession or control of the person assessed.

30       “(b) The liens for taxes on personal property shall attach on and after

1 July 1 of the year of assessment and shall continue until the taxes are paid,  
2 except as provided in subsection (4) or (5) of this section and ORS 311.410.

3 “(c) Notwithstanding paragraph (a) of this subsection, if possession of  
4 personal property that is subject to a perfected security interest is taken by  
5 a secured party on default, the lien for taxes on the property shall be limited  
6 to the taxes on the particular property and not the taxes on any other  
7 property of the debtor.

8 “(4)(a) If a manufactured structure or floating home is removed from the  
9 county in which it is assessed to another county in this state on or after  
10 January 1 and before July 1 of the assessment year, taxes on the manufac-  
11 tured structure or floating home shall be a lien on the manufactured struc-  
12 ture or floating home that attaches as of the day preceding the date of  
13 removal.

14 “(b) If a manufactured structure or floating home is removed from the  
15 county in which it is assessed to a location that is outside this state on or  
16 after January 1 and before July 1 of the assessment year, the manufactured  
17 structure or floating home shall be removed from the assessment and tax roll  
18 for the corresponding tax year beginning July 1.

19 “(c) The taxes arising from a lien under this subsection may be paid to  
20 the tax collector prior to the completion of the next general property tax  
21 roll, pursuant to ORS 311.370.

22 “(d) As used in this subsection, ‘taxes’ means the amount computed using  
23 the assessed value then on the assessment and tax roll for the manufactured  
24 structure or floating home or the value that next would be used on the as-  
25 sessment and tax roll, if known at the time the lien is created, and the  
26 assessor’s best estimate of taxes, special assessments, fees and other charges  
27 for the tax year that corresponds to the assessment year in which the re-  
28 moval occurs.

29 “(5)(a) If taxable personal property, other than a manufactured structure  
30 or floating home, is removed from the county in which it is assessed, or is

1 sold or otherwise transferred to another owner, on or after January 1 and  
2 before July 1 of the assessment year, taxes on the removed, sold or trans-  
3 ferred personal property shall be a lien on the personal property described  
4 in subsection (3)(a)(A) of this section that attaches as of the day preceding  
5 the date of removal, sale or transfer.

6 “(b) The taxes arising from a lien under this subsection may be paid to  
7 the tax collector prior to the completion of the next general property tax  
8 roll, pursuant to ORS 311.370.

9 “(6) Where real or personal property is omitted from the assessment or  
10 tax roll prepared as of January 1 of the current tax year and notice is given  
11 pursuant to ORS 311.216 to 311.232 during such year and the property sub-  
12 sequently is added to such roll pursuant to ORS 311.216 to 311.232, the taxes  
13 shall be a lien on such property and on other property at the same time and  
14 in the same manner as taxes became liens on the taxable property not so  
15 omitted from the roll.

16 “(7) Taxes on real and personal property omitted from an assessment or  
17 tax roll prepared as of the assessment date of a prior calendar or tax year  
18 and added to such roll pursuant to ORS 311.216 to 311.232, shall be a lien  
19 on such property from and including the date the addition or correction is  
20 made on such roll. Where the omitted property consists of any building,  
21 structure or improvement which has been severed or removed from the land,  
22 the taxes on such property also shall be a lien against the land. Where the  
23 property omitted is personal property, the taxes also shall be a lien on any  
24 and all of the taxable personal property of the person assessed from such  
25 date of addition or correction. However, no taxes shall become a lien on real  
26 or personal property under this subsection where the property was trans-  
27 ferred to a bona fide purchaser as defined in ORS 311.235 after the date the  
28 roll was certified in such prior tax year and prior to the lien date provided  
29 for hereunder.

30 “(8) Each lien, whether on real or personal property, shall include all

1 interest, penalties and costs applicable by law to any of such taxes.

2 “(9)(a) Except as provided in paragraph (b) of this subsection, the liens  
3 for ad valorem taxes, including and not limited to the general lien provided  
4 by subsection (3)(a)(B) of this section, created under this section are superior  
5 to, have priority over and shall be fully satisfied before all other liens,  
6 judgments, mortgages, security interests or encumbrances on the property  
7 without regard to date of creation, filing or recording.

8 “(b) If it becomes necessary to charge personal property taxes against real  
9 property under ORS 311.645, if the county obtains a judgment under ORS  
10 311.455 or records a warrant under ORS 311.625, or if in any other manner  
11 personal property taxes are made a lien against real property, any judgment,  
12 mortgage or other lien or encumbrance on the real property that is placed  
13 of record prior to the date the personal property tax becomes a lien on the  
14 real property has priority over the personal property tax lien.”.

15 In line 29, delete “6” and insert “7”.

16 Delete lines 34 through 36 and insert:

17 **“SECTION 8. Section 5 of this 2012 Act and the amendments to ORS**  
18 **308.115, 308.149, 308.215, 311.405 and 311.510 by sections 1 to 3, 6 and 7**  
19 **of this 2012 Act apply to property tax years beginning on or after July**  
20 **1, 2012.”.**

21 In line 37, delete “8” and insert “9”.

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