

# Senate Bill 397

Sponsored by Senator GEORGE (Presession filed.)

## 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**.

Requires property tax statements to include list, by percentages of total amount of taxes due, that categorizes amounts to be used for education, public safety and general government other than public safety, regardless of kind of tax.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to property tax statements; creating new provisions; amending ORS 311.250; and prescribing  
3 an effective date.

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

5 **SECTION 1.** ORS 311.250 is amended to read:

6 311.250. (1) Except as to real property assessed to "unknown owners" pursuant to ORS 308.240  
7 (2), on or before October 25 in each year, the tax collector shall deliver or mail to each person (as  
8 defined in ORS 311.605) shown on the tax roll as an owner of real or personal property, or to an  
9 agent or representative authorized in writing pursuant to ORS 308.215 by [*such*] **the** person, a  
10 written statement of property taxes payable on the following November 15.

11 (2) The failure of a taxpayer to receive the statement described in this section [*shall*] **does** not  
12 invalidate any assessment, levy, tax[,] or proceeding to collect tax.

13 (3) The tax collector [*shall not be*] **is not** liable for failure to deliver or mail the tax statements  
14 by October 25 as provided in subsection (1) of this section if [*such*] **the** failure was caused by not  
15 receiving the tax roll from the assessor by the time provided by law or by reason of any other cir-  
16 cumstance beyond the control of the tax collector. In such case the tax collector shall deliver or  
17 mail the statements as soon as possible.

18 (4) Where, for any reason the taxes due on any property on the assessment roll in any year  
19 cannot be ascertained from the tax roll by November 5 of that year, within 15 days thereafter the  
20 owner or other person liable for or desiring to pay the taxes on [*such*] **the** property may tender to  
21 the tax collector, and the tax collector may collect, a payment of all or part of the taxes estimated  
22 by the tax collector to be due on [*such*] **the** property. Immediately after the taxes are actually ex-  
23 tended on the tax roll, the tax collector shall credit the amount paid as provided by law, allowing  
24 the discount under ORS 311.505 and not charging interest for the amount of taxes satisfied by  
25 [*such*] **the** payment. Where there has been an underpayment, additional taxes shall be collected, and  
26 where there has been an overpayment, refund shall be made as otherwise provided by law.

27 (5) The tax statement described in this section shall be designed by the Department of Revenue  
28 and shall contain such information as the department shall prescribe by rule including:

29 (a) The real market value of the property for which the tax statement is being prepared (or the  
30 property's specially assessed value if the property is subject to special assessment) for the current

**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 and prior tax year;

2 (b) The property's assessed value for the current and prior tax year; [*and*]

3 (c) The total amount of taxes due on the property; **and**

4 **(d) A list, by percentages of the total amount of taxes due, that categorizes the amounts**  
5 **to be used for education, public safety and general government other than public safety, re-**  
6 **gardless of whether the tax is an operating tax, a local option tax or a tax levied to pay**  
7 **bonded indebtedness.**

8 **SECTION 2. The amendments to ORS 311.250 by section 1 of this 2013 Act apply to tax**  
9 **statements for property tax years beginning on or after July 1, 2014.**

10 **SECTION 3. This 2013 Act takes effect on the 91st day after the date on which the 2013**  
11 **regular session of the Seventy-seventh Legislative Assembly adjourns sine die.**

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