

Enrolled
Senate Bill 505

Sponsored by Senator GEORGE, Representative THATCHER; Representative DAVIS (at the request of Mary Holtan Meyers)

CHAPTER

AN ACT

Relating to property tax refunds; and prescribing an effective date.

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

SECTION 1. (1) The amounts described in subsection (2) of this section shall be refunded as provided in ORS 311.806 if:

(a) A taxpayer requested disqualification of the taxpayer's property from special assessment in justifiable reliance on a finding, recommendation, condition or other advice or requirement contained in a written document issued by a county body stating that disqualification was necessary;

(b) It is discovered that the advice or requirement was in error; and

(c) The property otherwise qualifies for the special assessment.

(2) The amounts to be refunded are:

(a) All additional property taxes paid by the taxpayer due to the disqualification of the taxpayer's property in the circumstances described in subsection (1) of this section; and

(b) For all property tax years for which the property was disqualified from special assessment solely due to the circumstances described in subsection (1) of this section, the excess of the amount of property taxes paid by the taxpayer on the property over the amount that would have been due had the property not been disqualified from special assessment.

(3) If property taxes described in subsection (2) of this section have not been paid, the property taxes and any interest on the property taxes are abated.

(4) To receive a refund under this section, the taxpayer must notify the county assessor in writing of an error described in subsection (1) of this section within 90 days after the effective date of this 2013 Act. The written notice must include enough information for the assessor to determine the validity and amount of the refund claimed.

(5)(a) The tax collector of the county in which property described in subsection (1) of this section is located shall notify the governing body of the county of any refund required under this section.

(b) Upon receipt of notice from the tax collector under paragraph (a) of this subsection, the governing body shall cause a refund of any amount described in subsection (2) of this section that has been paid plus interest as provided in ORS 311.812 (3) to be made from the refund reserve account, if the county has established a refund reserve account under ORS 311.807, or from the unsegregated tax collections account described in ORS 311.385.

(6) The county assessor and the tax collector shall make the necessary corrections in the records of their offices.

SECTION 2. Section 1 of this 2013 Act applies to property tax years beginning on or after July 1, 2007, and before July 1, 2014.

SECTION 3. Section 1 of this 2013 Act is repealed on January 2, 2016.

SECTION 4. This 2013 Act takes effect on the 91st day after the date on which the 2013 regular session of the Seventy-seventh Legislative Assembly adjourns sine die.

Passed by Senate April 9, 2013

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Robert Taylor, Secretary of Senate

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Peter Courtney, President of Senate

Passed by House June 11, 2013

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Tina Kotek, Speaker of House

Received by Governor:

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Approved:

.....M,....., 2013

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John Kitzhaber, Governor

Filed in Office of Secretary of State:

.....M,....., 2013

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Kate Brown, Secretary of State