

Senate Bill 505

Sponsored by Senator GEORGE (at the request of Mary Hotan Meyers)

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 refund of amounts paid due to voluntary disqualification of property from special assessment in certain circumstances. Applies to property tax years beginning on or after July 1, 2007. Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to property tax refunds; and prescribing an effective date.

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

4 **SECTION 1. Section 2 of this 2013 Act is added to and made a part of ORS chapter 311.**

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

7 (a) **A taxpayer requested disqualification of the taxpayer's property from special assess-**
8 **ment in justifiable reliance on a finding, recommendation, condition or other advice or re-**
9 **quirement contained in a written document issued by a county body stating that**
10 **disqualification was necessary;**

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

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

13 (2) **The amounts to be refunded are:**

14 (a) **All additional property taxes paid by the taxpayer due to the disqualification of the**
15 **taxpayer's property; and**

16 (b) **For all applicable property tax years, the excess of the amount of property taxes paid**
17 **by the taxpayer on the property over the amount that would have been due had the property**
18 **not been disqualified from special assessment.**

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

21 (4) **To receive a refund under this section, the taxpayer must notify the county assessor**
22 **in writing of the error within 90 days of learning that the advice or requirement was in error.**
23 **The written notice must include enough information for the assessor to determine the va-**
24 **lidity and amount of the refund claimed.**

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

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

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.

1 311.807, or from the unsegregated tax collections account described in ORS 311.385.

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

4 **SECTION 3.** Section 2 of this 2013 Act applies to property tax years beginning on or after
5 July 1, 2007.

6 **SECTION 4.** (1) For property tax years beginning on or after July 1, 2007, and before July
7 1, 2013, a taxpayer shall receive a refund under section 2 of this 2013 Act if the taxpayer
8 notifies the county assessor in writing of an error described in section 2 (1) of this 2013 Act
9 within 90 days after the effective date of this 2013 Act.

10 (2) This section is repealed on January 2, 2015.

11 **SECTION 5.** This 2013 Act takes effect on the 91st day after the date on which the 2013
12 regular session of the Seventy-seventh Legislative Assembly adjourns sine die.

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