

SENATE AMENDMENTS TO SENATE BILL 505

By COMMITTEE ON FINANCE AND REVENUE

April 5

1 On page 1 of the printed bill, delete lines 4 through 31 and delete page 2 and insert:

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

4 “(a) A taxpayer requested disqualification of the taxpayer’s property from special as-
5 sessment in justifiable reliance on a finding, recommendation, condition or other advice or
6 requirement contained in a written document issued by a county body stating that disquali-
7 fication was necessary;

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

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

10 “(2) The amounts to be refunded are:

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

13 “(b) For all property tax years for which the property was disqualified from special as-
14 sessment solely due to the circumstances described in subsection (1) of this section, the ex-
15 cess of the amount of property taxes paid by the taxpayer on the property over the amount
16 that would have been due had the property not been disqualified from special assessment.

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

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

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

26 “(b) Upon receipt of notice from the tax collector under paragraph (a) of this subsection,
27 the governing body shall cause a refund of any amount described in subsection (2) of this
28 section that has been paid plus interest as provided in ORS 311.812 (3) to be made from the
29 refund reserve account, if the county has established a refund reserve account under ORS
30 311.807, or from the unsegregated tax collections account described in ORS 311.385.

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

33 “**SECTION 2.** Section 1 of this 2013 Act applies to property tax years beginning on or af-
34 ter July 1, 2007, and before July 1, 2014.

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

