

**PROPOSED AMENDMENTS TO  
HOUSE BILL 2480**

1 On page 1 of the printed bill, line 2, after “ORS” delete the rest of the  
2 line and delete lines 3 and 4 and insert “92.095, 294.368, 305.286, 307.244,  
3 311.250, 311.392, 311.415, 311.465, 311.505, 311.507, 311.508, 496.340 and 757.883;  
4 and prescribing an effective date.”.

5 Delete lines 6 through 30 and delete pages 2 through 6 and insert:

6 **“SECTION 1.** ORS 311.505 is amended to read:

7 “311.505. (1) Except as provided in subsection [(6)] **(8)** of this section, the  
8 first one-third of all taxes and other charges due from the taxpayer or prop-  
9 erty, levied or imposed and charged on the latest tax roll, shall be paid on  
10 or before November 15, the second one-third on or before February 15, and  
11 the remaining one-third on or before May 15 next following.

12 “(2) Interest shall be charged and collected on any taxes on property,  
13 other charges, and on any additional taxes or penalty imposed for disquali-  
14 fication of property for special assessment or exemption, or installment  
15 thereof not paid when due, at the rate of one and one-third percent per  
16 month, or fraction of a month until paid.

17 “(3) Discounts shall be allowed on partial or full payments of such taxes,  
18 made on or before November 15 as follows:

19 “(a) Two percent on two-thirds of such taxes so paid.

20 “(b) Three percent where all of such taxes are so paid.

21 **“(4) Notwithstanding subsection (3) of this section, upon compliance**  
22 **with subsection (5) of this section, the governing body of a county may**

1 allow discounts on partial or full payments of taxes due with respect  
2 to property located in the county, made on or before November 15 as  
3 follows:

4 “(a) Not more than two percent on two-thirds of such taxes so paid.

5 “(b) Not more than three percent where all of such taxes are so  
6 paid.

7 “(5)(a) The governing body of a county wishing to allow discounts  
8 under subsection (4) of this section must refer the question of the  
9 proposed amount of the discounts to the electors of the county for  
10 their approval or rejection at the next primary election or general  
11 election.

12 “(b) If a majority of the voters approve the proposed amount of the  
13 discounts, the discounts apply to property tax years beginning on or  
14 after the July 1 next following the election.

15 “(c) If a majority of the voters reject the proposed amount of the  
16 discounts, the discounts shall be allowed as prescribed under sub-  
17 section (3) of this section.

18 “[4] (6) For purposes of this section, ‘taxes’ includes all taxes on prop-  
19 erty as defined in ORS 310.140 and certified to the assessor under ORS  
20 310.060 except taxes assessed on any other property which have by any means  
21 become a lien against the property for which the payment was made.

22 “[5] (7) All interest collected and all discounts allowed shall be prorated  
23 to the several municipal corporations, taxing districts and governmental  
24 agencies sharing in the taxes or assessments.

25 “[6] (8) If the total property tax is less than \$40, no installment payment  
26 of taxes shall be allowed.

27 **“SECTION 2.** ORS 92.095 is amended to read:

28 “92.095. (1) A subdivision or partition plat may not be recorded unless all  
29 ad valorem taxes have been paid, including additional taxes, interest and  
30 penalties imposed on land disqualified for any special assessment and all

1 special assessments, fees or other charges required by law to be placed upon  
2 the tax roll that have become a lien upon the land or that will become a lien  
3 during the tax year.

4 “(2) After July 1, and before the certification under ORS 311.105 of any  
5 year, the subdivider or partitioner shall:

6 “(a) If the exact amount of taxes, penalties, special assessments, fees and  
7 charges can be computed by the assessor, pay the amount to the tax collec-  
8 tor. The assessor is authorized to levy and the tax collector is authorized to  
9 collect the amount.

10 “(b) If the assessor is unable to compute the amount at the time, either:

11 “(A) Pay the amount estimated by the assessor to be needed to pay the  
12 taxes, penalties, special assessments, fees and other charges to become due;  
13 or

14 “(B) Deposit with the tax collector a bond or irrevocable letter of credit  
15 with a good and sufficient undertaking in an amount the assessor considers  
16 adequate to ensure payment of the taxes to become due. The bond or irrev-  
17 ovable letter of credit amount may not exceed twice the amount of the pre-  
18 vious year’s taxes, special assessments, fees and other charges upon the land.

19 “(3) Taxes paid or for which security is given under subsection (2)(a) or  
20 (b) of this section are entitled to [*the discount provided by*] **any discount**  
21 **allowed under** ORS 311.505.

22 “(4) ORS 311.370 applies to all taxes levied and collected under subsection  
23 (2) of this section, except that any deficiency constitutes a personal debt  
24 against the person subdividing or partitioning the land and not a lien against  
25 the land and must be collected as provided by law for the collection of per-  
26 sonal property taxes.

27 “(5) If a subdivision or partition plat is recorded, any additional taxes,  
28 interest or penalties imposed upon land disqualified for any special assess-  
29 ment become a lien upon the land on the day before the plat was recorded.

30 **“SECTION 3.** ORS 294.368 is amended to read:

1 “294.368. (1) Each municipal corporation that has the power to levy an  
2 ad valorem property tax shall estimate, in the manner provided in this sec-  
3 tion, the amount of revenues that will be received in the ensuing year or  
4 ensuing budget period through the imposition of taxes upon the taxable  
5 property within the municipal corporation.

6 “(2) Subject to the additional adjustments required under subsection (4)  
7 of this section, the estimated ad valorem taxes that will be received in the  
8 ensuing year or ensuing budget period shall not exceed the following:

9 “(a) The amount derived by multiplying the estimated assessed value for  
10 the ensuing year or each fiscal year of the ensuing budget period of the  
11 taxable property within the municipal corporation, after boundary changes  
12 have been filed in final approved form with the county assessor and the De-  
13 partment of Revenue as provided in ORS 308.225, by whichever of the fol-  
14 lowing is applicable to the municipal corporation:

15 “(A) The municipal corporation’s permanent rate limit on operating taxes,  
16 as defined in ORS 310.202 (7); or

17 “(B) The municipal corporation’s statutory rate limit on operating taxes,  
18 as defined in ORS 310.202 (10).

19 “(b) If the municipal corporation is authorized to levy a local option tax  
20 that was authorized by the electors as a dollar amount, the dollar amount  
21 of such local option tax that is authorized to be levied in the ensuing year  
22 or ensuing budget period.

23 “(c) If the municipal corporation is authorized to levy a local option tax  
24 that was authorized by the electors as a tax rate, the amount derived by  
25 multiplying the authorized rate of such local option tax for the ensuing year  
26 or ensuing budget period by the estimated assessed value for the ensuing  
27 year or each fiscal year of the ensuing budget period of the taxable property  
28 within the municipal corporation.

29 “(d) Subject to subsection (3) of this section, the municipal corporation’s  
30 estimate of the amount required to pay the principal and interest on bonded

1 indebtedness that is not subject to limitation under section 11 (11) or section  
2 11b, Article XI of the Oregon Constitution.

3 “(e) The municipal corporation’s estimate of the amount required to repay  
4 taxing district bond obligations or pension and disability plan obligations  
5 described in section 11 (5), Article XI of the Oregon Constitution.

6 “(3)(a) The estimate described in subsection (2)(d) of this section may in-  
7 clude:

8 “(A) An amount equal to the total of the payments on the principal and  
9 interest on bonded indebtedness that are due and payable in the fiscal period  
10 following the fiscal period for which the budget is being prepared and before  
11 a sufficient amount of property taxes to pay the bonded indebtedness are  
12 collected in that fiscal period, pursuant to ORS 294.398.

13 “(B) Amounts to reimburse the municipal corporation for the payment of  
14 principal and interest on exempt bonded indebtedness that the municipal  
15 corporation made from other moneys because collections of taxes levied for  
16 exempt bonded indebtedness were not sufficient to pay the exempt bonded  
17 indebtedness.

18 “(b) If the bonded indebtedness is a tax credit bond or other bond that  
19 bears interest that is includable in gross income under the Internal Revenue  
20 Code, as amended and in effect on June 25, 2009, the payments described in  
21 paragraph (a) of this subsection may include deposits that the municipal  
22 corporation has agreed to make in a sinking fund that is dedicated to pay  
23 the bonded indebtedness.

24 “(4) The amounts determined under subsection (2)(a), (b) and (c) of this  
25 section shall be reduced by an amount equal to the estimated amount of such  
26 taxes that will not be collected as a result of:

27 “(a) [*The*] Discounts allowed under ORS 311.505;

28 “(b) The limits imposed under ORS 310.150 (3); and

29 “(c) The failure of taxpayers to pay such taxes in the year for which they  
30 are levied.

1 “(5)(a) The estimated ad valorem taxes determined in accordance with  
2 subsection (2)(a), (b) and (c) of this section, prior to adjustment by subsection  
3 (4) of this section, shall be used by the municipal corporation for purposes  
4 of complying with the requirements of ORS 310.060 (1).

5 “(b) The amounts determined under subsection (2)(d) and (e) of this sec-  
6 tion shall, for purposes of complying with the requirements of ORS 310.060  
7 (1), be increased by an amount equal to the estimated amount of taxes that  
8 will not be collected as a result of:

9 “(A) [*The*] Discounts allowed under ORS 311.505;

10 “(B) The limits imposed under ORS 310.150 (3); or

11 “(C) The failure of taxpayers to pay taxes in the year for which they are  
12 levied.

13 **“SECTION 4.** ORS 305.286 is amended to read:

14 “305.286. (1)(a) Whenever any property value or claim for exemption or  
15 cancellation of a property tax assessment is appealed, if the dollar amount  
16 in dispute exceeds \$1 million, the assessor of the county in which the prop-  
17 erty is located may order the officer in charge of the assessment and tax roll  
18 to include a deferred billing credit in the property tax statement of the  
19 property or in a separate notice of deferred billing.

20 “(b) If the appeal relates to property assessed under ORS 308.505 to  
21 308.665, the assessor of each county to which a portion of the value is ap-  
22 portioned may order inclusion of a deferred billing credit under paragraph  
23 (a) of this subsection:

24 “(A) Even if the dollar amount in dispute with respect to the county is  
25 \$1 million or less; and

26 “(B) Independently of the assessor of any other county.

27 “(2) For purposes of this section, the dollar amount in dispute means the  
28 dollar amount of real market value or specially assessed value in dispute:

29 “(a) For all tax years to which the appeal relates and any tax year during  
30 the pendency of the appeal; and

1       “(b)(A) For all property of a taxpayer that is the subject of an appeal,  
2 regardless of whether the property is the subject of separate appeals; or

3       “(B) For property that is assessed under ORS 308.505 to 308.665, for all  
4 current appeals relating to the property or to a unit of which the property  
5 is a part.

6       “(3) For purposes of this section, the county assessor shall determine a  
7 deferred billing credit as the dollar amount necessary to address the risk  
8 presented to the county by an appeal with respect to the tax year that is the  
9 subject of the property tax statement of the property, or of the separate no-  
10 tice of deferred billing, in which the deferred billing credit is included.

11       “(4) The county assessor may order issuance of a separate notice of de-  
12 ferred billing pursuant to this section at any time during a tax year to which  
13 an appeal relates and any tax year during the pendency of the appeal.

14       “(5)(a) The portion of a deferred billing credit representing tax amounts  
15 that have been paid shall be refunded without interest under ORS 311.806  
16 as soon as practicable.

17       “(b) Any amount paid after notice of a deferred billing credit in a prop-  
18 erty tax statement or a separate notice of deferred billing is mailed that ex-  
19 ceeds the amount due after applying the deferred billing credit shall be  
20 returned to the taxpayer without interest.

21       “(6) Inclusion of a deferred billing credit in a property tax statement or  
22 a separate notice of deferred billing does not give rise to a cause of action  
23 other than an action to ensure proper application of the provisions of this  
24 section.

25       “(7)(a) If a deferred billing credit is included in a property tax statement  
26 or a separate notice of deferred billing, tax amounts credited may not be  
27 considered delinquent during the period beginning with the inclusion of the  
28 credit and ending with the final resolution of the appeal to which the credit  
29 relates.

30       “(b) During the period described in paragraph (a) of this subsection, in-

1 interest may not be charged or collected on tax amounts described in para-  
2 graph (a) of this subsection.

3 “(8) If a refund is ordered upon final resolution of the appeal to which a  
4 deferred billing credit relates, interest shall be paid as provided in ORS  
5 311.812 for the period beginning on the later of the payment date or due date  
6 and ending on the date of refund, on:

7 “(a) The amount refunded pursuant to subsection (5)(a) of this section  
8 that is affirmed by order upon final resolution of the appeal; and

9 “(b) The amount by which the refund exceeds the deferred billing credit.

10 “(9) If the final resolution of the appeal results in additional taxes due,  
11 the county assessor shall mail to the taxpayer as soon as practicable a notice  
12 containing the amount of the taxes due and the information specified in  
13 subsection (10) of this section.

14 “(10)(a) Additional taxes due upon final resolution of the appeal are pay-  
15 able without interest and after application of [*the discount of three percent*  
16 *under ORS 311.505*] **any discount allowed under ORS 311.505 (3)(b) or**  
17 **(4)(b)** if paid within 45 days following the date on which the county assessor  
18 mails the notice required under subsection (9) of this section.

19 “(b)(A) If the additional taxes are not paid within the period specified in  
20 paragraph (a) of this subsection, except as provided in subsection (7) of this  
21 section, the additional taxes shall be considered for all purposes of collection  
22 and enforcement of payment as having been delinquent on the date the taxes  
23 would normally have become delinquent if the additional taxes had been  
24 timely extended on the roll.

25 “(B) Notwithstanding subparagraph (A) of this paragraph, interest on the  
26 additional taxes shall be computed beginning on the 46th day after the date  
27 on which the county assessor mails the notice required under subsection (9)  
28 of this section.

29 “(11) The county assessor shall provide a quarterly report to the govern-  
30 ing body of the county showing the status of all current deferred billing



1 credits and the status of the appeals to which the credits relate.

2 “(12) As used in this section:

3 “(a) ‘Property tax statement’ means the document described in ORS  
4 311.250.

5 “(b) ‘Separate notice of deferred billing’ means a notice to the taxpayer,  
6 other than the property tax statement, that the provisions of this section  
7 apply and stating the amount of the deferred billing credit and the amount  
8 of refund, if any.

9 **“SECTION 5.** ORS 307.244 is amended to read:

10 “307.244. (1) The assessor shall compute and list the value and compute  
11 and list the amount of tax which would have been charged on each property  
12 receiving an exemption under ORS 307.242 had the property not received an  
13 exemption. On or before October 15, the county assessor shall certify the  
14 total amounts so computed for each county to the Department of Revenue  
15 and to the county treasurer.

16 “(2) Not later than November 15, the Department of Revenue shall pay  
17 to each county treasurer the amount certified under subsection (1) of this  
18 section, less any discount [*provided in*] **allowed under** ORS 311.505. The  
19 payments made by the department under this section shall be made from the  
20 suspense account referred to in ORS 310.692. If necessary, the payments may  
21 be prorated as provided in ORS 310.692.

22 “(3) Payments made by the department to the various county treasurers  
23 under this section shall be distributed to the taxing units of the county in  
24 accordance with the schedule of percentages computed under ORS 311.390.

25 **“SECTION 6.** ORS 311.250 is amended to read:

26 “311.250. (1) Except as to real property assessed to ‘unknown owners’  
27 pursuant to ORS 308.240 (2), on or before October 25 in each year, the tax  
28 collector shall deliver or mail to each person (as defined in ORS 311.605)  
29 shown on the tax roll as an owner of real or personal property, or to an  
30 agent or representative authorized in writing pursuant to ORS 308.215 by

1 such person, a written statement of property taxes payable on the following  
2 November 15.

3 “(2) The failure of a taxpayer to receive the statement described in this  
4 section shall not invalidate any assessment, levy, tax, or proceeding to col-  
5 lect tax.

6 “(3) The tax collector shall not be liable for failure to deliver or mail the  
7 tax statements by October 25 as provided in subsection (1) of this section if  
8 such failure was caused by not receiving the tax roll from the assessor by  
9 the time provided by law or by reason of any other circumstance beyond the  
10 control of the tax collector. In such case the tax collector shall deliver or  
11 mail the statements as soon as possible.

12 “(4) Where, for any reason the taxes due on any property on the assess-  
13 ment roll in any year cannot be ascertained from the tax roll by November  
14 5 of that year, within 15 days thereafter the owner or other person liable for  
15 or desiring to pay the taxes on such property may tender to the tax collector,  
16 and the tax collector may collect, a payment of all or part of the taxes es-  
17 timated by the tax collector to be due on such property. Immediately after  
18 the taxes are actually extended on the tax roll, the tax collector shall credit  
19 the amount paid as provided by law, [*allowing the*] **after any discount al-**  
20 **lowed** under ORS 311.505 and not charging interest for the amount of taxes  
21 satisfied by such payment. Where there has been an underpayment, addi-  
22 tional taxes shall be collected, and where there has been an overpayment,  
23 refund shall be made as otherwise provided by law.

24 “(5) The tax statement described in this section shall be designed by the  
25 Department of Revenue and shall contain such information as the depart-  
26 ment shall prescribe by rule including:

27 “(a) The real market value of the property for which the tax statement  
28 is being prepared (or the property’s specially assessed value if the property  
29 is subject to special assessment) for the current and prior tax year;

30 “(b) The property’s assessed value for the current and prior tax year; and

1       “(c) The total amount of taxes due on the property.

2       “**SECTION 7.** ORS 311.392 is amended to read:

3       “311.392. (1) If, in the discretion of the county court, it is more economical  
4 to advance to those municipalities from the general fund of the county the  
5 total amount of taxes, assessments or other charges levied against property  
6 in the county, the county court may advance from the general fund of the  
7 county the full amount of the taxes, assessments and charges levied by those  
8 subdivisions and the county court may order the county tax collector to re-  
9 vise the tax distribution schedule provided by ORS 311.390 so that all taxes,  
10 assessments and charges advanced by the county will be allocated to the  
11 county. If the county makes the payments provided in this section, it shall  
12 have no recourse against the political subdivision for recovery of the  
13 shrinkage in collections from that anticipated at the time the payment was  
14 made.

15       “(2) If the county advances taxes under this subsection, before December  
16 1 of each year, it may deduct from the levy [*the three percent discount*  
17 *which*] **any discount that** would have been [*given*] **allowed** by the district  
18 **under ORS 311.505 (3)(b) or (4)(b)** had all of the taxes been paid by No-  
19 vember 15 and turned over to the district on or before December 1 of each  
20 year. If the payment is made after December 1, no discount shall be taken  
21 by the county.

22       “**SECTION 8.** ORS 311.415 is amended to read:

23       “311.415. (1) Before any judgment or final order shall be entered or be-  
24 come operative in any court in this state in any of the causes listed in sub-  
25 section (3) of this section, it shall first be shown to the satisfaction of the  
26 court that all taxes due or owing from the defendant, judgment debtor, heir,  
27 devisee, executor, administrator, trustee, agent, conservator or guardian, or  
28 which may be collected by virtue of the assessment and taxation laws of this  
29 state, have been paid.

30       “(2) If the judgment or final order is to be taken and entered after Janu-

1 ary 1, while the assessment roll is in the possession of the assessor, and  
2 pertains to an assessment to be made as of January 1, the receipt for the  
3 taxes shall be given by the assessor upon an assessment made as follows:

4 “(a) If the exact amount of taxes, special assessments, fees and charges  
5 are able to be computed by the assessor, such amount shall be paid to the  
6 tax collector. The assessor is authorized to levy and the tax collector is au-  
7 thorized to collect such amount.

8 “(b) If the assessor is unable to compute the exact amount at the time,  
9 [*either (A)*] there shall be paid the amount estimated by the assessor to be  
10 needed to pay the taxes, special assessments, fees and other charges to be-  
11 come due[,] or [*(B)*] there shall be deposited with the tax collector a bond  
12 with good and sufficient undertaking in the amount that the assessor con-  
13 siders adequate to insure payment of the taxes to become due. In no event  
14 shall the bond amount exceed twice the amount of the previous year’s taxes,  
15 special assessments, fees and other charges computed under this subsection.  
16 Taxes paid or bonded for under this section shall be entitled to any discount  
17 [*provided by*] **allowed under** ORS 311.505. ORS 311.370 shall apply to  
18 amounts assessed and collected under this subsection.

19 “(3) This section applies to the following causes:

20 “(a) An assignment for the benefit of creditors.

21 “(b) The estate of a deceased person or any other proceeding in probate  
22 involving the distribution of personal property.

23 “(c) Any proceeding to enforce the payment of a debt where the property  
24 involved is assessable personal property.

25 **“SECTION 9.** ORS 311.465 is amended to read:

26 “311.465. (1) Subsection (2) of this section applies if:

27 “(a) The county assessor discovers personal property subject to assess-  
28 ment for taxation in any year and taxes imposed on the property in a prior  
29 year are delinquent; or

30 “(b) In the opinion of the assessor it seems probable that personal prop-

1 erty may be removed from the county, sold, dissipated or destroyed before the  
2 taxes on the property otherwise become due and payable and it further ap-  
3 pears that the owner or person liable for the taxes had no property subject  
4 to taxation in the county during either of the two preceding tax years, or  
5 was delinquent in the payment of any tax imposed during the two preceding  
6 tax years in respect to property in any jurisdiction, whether within or  
7 without the state, or is not financially responsible or intends to depart from  
8 the state before the taxes become due.

9 “(2) The assessor may, immediately after listing and valuing the personal  
10 property for assessment and taxation, levy, demand and collect for remit-  
11 tance to the tax collector, or the tax collector may collect, the taxes on the  
12 property as follows:

13 “(a) If the assessor is able to compute the exact amount of taxes, special  
14 assessments, fees and charges, such amount shall be paid to the assessor for  
15 remittance to the tax collector or directly to the tax collector; or

16 “(b) If the assessor is unable to compute the exact amount at the time,  
17 either:

18 “(A) There shall be paid the amount that the assessor estimates is needed  
19 to pay the taxes, special assessments, fees and other charges to become due;  
20 or

21 “(B) There shall be deposited with the tax collector a bond with a good  
22 and sufficient undertaking in the amount that the assessor considers ade-  
23 quate to ensure payment of the taxes to become due. In no event shall the  
24 bond amount exceed twice the amount of the taxes, special assessments, fees  
25 and other charges computed by the assessor under this paragraph.

26 “(3) Taxes paid or bonded for under subsection (2) of this section shall  
27 be entitled to [*the discount provided by*] **any discount allowed under** ORS  
28 311.505. ORS 311.370 shall apply to the amounts assessed and collected under  
29 subsection (2) of this section. Any taxes collected under subsection (2) of this  
30 section, and subject to refund on order of the tax court under ORS 311.467,

1 shall be held in the special account mentioned in ORS 311.370 by the county  
2 treasurer until the period for petitioning for review of the assessor's action  
3 has expired, or, when a review is had, until the review is determined. If the  
4 tax court, upon review, orders a refund, the county treasurer shall make the  
5 refund from the special account within three days after entry of the  
6 department's order.

7 “(4) If the owner or person liable for the taxes on the personal property  
8 fails to pay the tax on demand by the assessor, the assessor shall certify the  
9 assessment and tax levies made under this section to the tax collector of the  
10 county. The taxes thereupon shall be collected by the tax collector in the  
11 manner of collecting delinquent taxes on personal property. The taxes when  
12 so certified by the assessor are delinquent and subject to the provisions of  
13 law for the collection of delinquent taxes on personal property.

14 **“SECTION 10.** ORS 311.507 is amended to read:

15 “311.507. (1) Notwithstanding the requirement in ORS 311.505 [(3)] that  
16 to receive a discount upon payment of taxes, the taxes must be paid on or  
17 before November 15, [*the discount provided by ORS 311.505 (3)*] **a discount**  
18 **under ORS 311.505** shall be allowed:

19 “(a) If the taxes are paid within 15 business days after the date the tax  
20 statement is mailed by the tax collector, or by November 15, whichever is  
21 the later;

22 “(b) If under ORS 311.252 (2) or 311.253, the mortgagee or other person  
23 has received from the county a defective or inaccurate computer record, and  
24 the taxes are paid within 15 business days after the corrected computer re-  
25 cord is delivered to the mortgagee or person, or by November 15, whichever  
26 is later;

27 “(c) If the reason for nonpayment by November 15 is on account of the  
28 county not providing a computer record pursuant to a mutual agreement as  
29 provided under ORS 311.253 and tax statements are substituted by the county  
30 for the computer record. To receive a discount pursuant to this paragraph,

1 the taxes must be paid within 20 business days after the tax collector mails  
2 the tax statements, or the taxpayer has been notified in writing by the tax  
3 collector that the computer record will not be provided, whichever date is  
4 later; or

5 “(d) Except under conditions described in ORS 311.229 (2), if property or  
6 value is added to the tax roll under ORS 311.208 and the taxes becoming due  
7 as a result of the addition are paid in the period prior to the 16th day of the  
8 month next following the month of their extension.

9 “(2) Nothing in this section shall affect the due dates of the installment  
10 payments or the computation of interest upon failure to pay the installment  
11 on the date due. As used in this section, business days mean days other than  
12 Saturdays and legal holidays.

13 **“SECTION 11.** ORS 311.508 is amended to read:

14 “311.508. (1) Except as provided under subsection (2) of this section and  
15 notwithstanding ORS 311.505 [(5)] (7):

16 “(a) Twenty-five percent of the interest charged and collected under ORS  
17 311.505 shall be deposited and credited to the County Assessment and Taxa-  
18 tion Fund created under ORS 294.187; and

19 “(b) An additional 25 percent of the interest charged and collected under  
20 ORS 311.505 shall be deposited and credited to the County Assessment and  
21 Taxation Fund created under ORS 294.187 to the extent the interest would  
22 otherwise be distributed to cities or other taxing districts that are not  
23 counties or districts within the public school system.

24 “(2) On or before June 15 of each year, the Department of Revenue shall  
25 estimate the amount of interest that will be deposited and credited to the  
26 County Assessment Function Funding Assistance Account created under  
27 ORS 294.184 for the ensuing fiscal year. If the estimate is less than \$13  
28 million, the department shall certify to each county treasurer an increase in  
29 the percentage specified under subsection (1)(a) of this section to the end  
30 that the estimate reaches \$13 million. However, no increase in percentage

1 shall be certified that will raise and make available for deposit and credit  
2 to the County Assessment Function Funding Assistance Account for the en-  
3 suing fiscal year an amount that is in excess of \$3 million over the amount  
4 estimated under this subsection to be received under subsection (1)(a) of this  
5 section for the ensuing fiscal year.

6 “(3) Upon receipt of certification from the department under subsection  
7 (2) of this section, the county treasurer shall deposit and credit to the  
8 County Assessment and Taxation Fund for the fiscal year to which the cer-  
9 tification applies the percentage of the interest charged and collected under  
10 ORS 311.505 so certified.

11 “(4) The percentage of the interest on unpaid taxes and penalties required  
12 to be deposited and credited to the County Assessment and Taxation Fund  
13 under this section shall be deposited and credited in the same manner that  
14 the remaining interest is deposited and credited under ORS 311.385.

15 **“SECTION 12.** ORS 496.340 is amended to read:

16 “496.340. (1) Except as provided in subsection (3) of this section, whenever  
17 real property owned by the State Fish and Wildlife Commission is exempt  
18 from taxation on January 1 of any year by reason of its ownership by the  
19 state, the commission shall pay to the county in which the property is situ-  
20 ated an amount equal to the ad valorem taxes that would have been charged  
21 against the property if it had been assessed to a taxable owner as of January  
22 1 of such year as provided in subsection (2) of this section. The county  
23 assessor shall determine the value of such property and shall notify the  
24 commission of the determination of the county assessor. Upon request of the  
25 commission, the Department of Revenue shall review the determination of  
26 value and shall redetermine the value if it concludes the value initially de-  
27 termined was substantially incorrect.

28 “(2)(a) Except as provided in paragraph (b) or (c) of this subsection, the  
29 value of the property shall be computed at its assessed value under ORS  
30 308A.107 or for forestland use, whichever is applicable.



1       “(b) Paragraph (a) of this subsection shall not apply to any property upon  
2 which open field burning takes place. If open field burning takes place on  
3 any property described in this section, the property shall be valued at its  
4 highest and best use rather than the values authorized in paragraph (a) of  
5 this subsection on the January 1 following the date of the open field burning.  
6 If in the next year, the open field burning is discontinued, paragraph (a) of  
7 this subsection shall apply the next January 1 and each year thereafter as  
8 long as no open field burning occurs.

9       “(c) Paragraph (a) of this subsection shall not apply to any property ac-  
10 quired by the commission after September 9, 1971, if such property was val-  
11 ued under farm use or forestland use special assessment provisions, at the  
12 time the property was acquired by the commission. However, no payments  
13 in lieu of taxes made to a county pursuant to this section prior to January  
14 1, 1974, shall be refunded to the commission.

15       “(3) This section does not apply to real property used for bird farms, fish  
16 hatcheries, office quarters, fishing access sites or impoundments, capital im-  
17 provements or real property acquired pursuant to the Act of May 19, 1948  
18 (62 Stat. 240), Public Law 80-537.

19       “(4) The amount prescribed in subsection (1) of this section shall be de-  
20 termined annually by the assessor of the county in which the property is  
21 situated and certified by the assessor to the county court or the board of  
22 county commissioners. A notice of the determination, signed by the county  
23 judge or the chairperson of the board of county commissioners, shall be  
24 mailed to the principal office of the commission not later than October 15.  
25 The notice shall contain a statement of the value of the property and a  
26 complete explanation of the method used in computing the amount claimed  
27 pursuant to subsection (1) of this section. Not later than November 15, the  
28 commission shall pay each amount, less a discount equivalent to [*that which*  
29 *is provided in*] **any discount allowed the property under** ORS 311.505.  
30 Payment shall be made to the county treasurer, who shall distribute the

1 payment to the taxing districts of the county in accordance with the schedule  
2 of percentages computed under ORS 311.390.

3 “(5) Notwithstanding any other provision of the wildlife laws, the com-  
4 mission shall make the payments to counties required by this section annu-  
5 ally from the moneys in the State Wildlife Fund established by ORS 496.300.

6 **“SECTION 13.** ORS 757.883 is amended to read:

7 “757.883. (1) Oregon Community Power shall make payments in lieu of  
8 property taxes on all property that would otherwise be subject to assessment  
9 under ORS 308.505 to 308.665 if owned by a taxable owner. Oregon Commu-  
10 nity Power shall pay to each county in which property of Oregon Community  
11 Power is located an amount equal to the ad valorem property taxes that  
12 would have been charged by the county if Oregon Community Power prop-  
13 erty had been assessed to a taxable owner as of January 1 of the assessment  
14 year for which payment is being made.

15 “(2) The Department of Revenue shall determine the assessed value of  
16 Oregon Community Power property as if the property were subject to as-  
17 sessment under ORS 308.505 to 308.665, and shall transmit the value infor-  
18 mation as provided in ORS 308.505 to 308.665 to the appropriate county  
19 assessor. Oregon Community Power shall comply with property reporting  
20 requirements under ORS 308.505 to 308.665 as if the property were subject  
21 to assessment under ORS 308.505 to 308.665.

22 “(3) The amount of the in lieu payment to be made to each county under  
23 this section shall be determined and certified annually by the county  
24 assessor of the county. A notice of the determination and certification shall  
25 be mailed to Oregon Community Power not later than October 15. The notice  
26 shall contain a statement of the value of the property and a complete ex-  
27 planation of the method used in computing the amount of the in lieu payment  
28 due under this section. Not later than November 15, Oregon Community  
29 Power shall pay the amount due to each county under this section, less a  
30 discount equivalent to *[that which is provided in]* **any discount allowed the**

1 **property under** ORS 311.505. Payment shall be made to the county treas-  
2 urer. The county treasurer shall distribute the payment to the taxing dis-  
3 tricts of the county in accordance with the schedule of percentages computed  
4 under ORS 311.390.

5 **“SECTION 14. The amendments to ORS 92.095, 294.368, 305.286,**  
6 **307.244, 311.250, 311.392, 311.415, 311.465, 311.505, 311.507, 311.508, 496.340**  
7 **and 757.883 by sections 1 to 13 of this 2013 Act apply to property tax**  
8 **years beginning on or after July 1, 2014.**

9 **“SECTION 15. This 2013 Act takes effect on the 91st day after the**  
10 **date on which the 2013 regular session of the Seventy-seventh Legis-**  
11 **lative Assembly adjourns sine die.”.**

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