

**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)] **(7)** 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)(a) Notwithstanding subsection (3) of this section, the governing**  
22 **body of a county may provide by ordinance or resolution that dis-**

1 counts shall be allowed on partial or full payments of taxes due with  
2 respect to property located in the county, made on or before November  
3 15 as 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 “(b) An ordinance or resolution adopted pursuant to this subsection  
8 is not effective unless the county has obtained approval from taxing  
9 jurisdictions within the county that imposed at least 51 percent of the  
10 total ad valorem property taxes imposed by taxing jurisdictions other  
11 than the county for the immediately preceding property tax year.

12 “(c) Discounts allowed pursuant to this subsection apply to property  
13 tax years beginning on or after July 1 of the calendar year next fol-  
14 lowing the calendar year in which the ordinance or resolution is  
15 adopted.

16 “[4] (5) For purposes of this section, ‘taxes’ includes all taxes on prop-  
17 erty as defined in ORS 310.140 and certified to the assessor under ORS  
18 310.060 except taxes assessed on any other property which have by any means  
19 become a lien against the property for which the payment was made.

20 “[5] (6) All interest collected and all discounts allowed shall be prorated  
21 to the several municipal corporations, taxing districts and governmental  
22 agencies sharing in the taxes or assessments.

23 “[6] (7) If the total property tax is less than \$40, no installment payment  
24 of taxes shall be allowed.

25 **“SECTION 2.** ORS 311.505, as amended by section 1 of this 2013 Act, is  
26 amended to read:

27 “311.505. (1) Except as provided in subsection (7) of this section, the first  
28 one-third of all taxes and other charges due from the taxpayer or property,  
29 levied or imposed and charged on the latest tax roll, shall be paid on or be-  
30 fore November 15, the second one-third on or before February 15, and the

1 remaining one-third on or before May 15 next following.

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

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

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

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

11 “(4)(a) Notwithstanding subsection (3) of this section, the governing body  
12 of a county may provide by ordinance or resolution that discounts shall be  
13 allowed on partial or full payments of taxes due with respect to property  
14 located in the county, made on or before November 15 as follows:

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

16 “(B) Not more than three percent where all of such taxes are so paid.

17 “[*b*] *An ordinance or resolution adopted pursuant to this subsection is not*  
18 *effective unless the county has obtained approval from taxing jurisdictions*  
19 *within the county that imposed at least 51 percent of the total ad valorem*  
20 *property taxes imposed by taxing jurisdictions other than the county for the*  
21 *immediately preceding property tax year.]*

22 “[*c*] **(b)** Discounts allowed pursuant to this subsection apply to property  
23 tax years beginning on or after July 1 of the calendar year next following  
24 the calendar year in which the ordinance or resolution is adopted.

25 “(5) For purposes of this section, ‘taxes’ includes all taxes on property as  
26 defined in ORS 310.140 and certified to the assessor under ORS 310.060 except  
27 taxes assessed on any other property which have by any means become a lien  
28 against the property for which the payment was made.

29 “(6) All interest collected and all discounts allowed shall be prorated to  
30 the several municipal corporations, taxing districts and governmental agen-

1 cies sharing in the taxes or assessments.

2 “(7) If the total property tax is less than \$40, no installment payment of  
3 taxes shall be allowed.

4 “**SECTION 3.** ORS 92.095 is amended to read:

5 “92.095. (1) A subdivision or partition plat may not be recorded unless all  
6 ad valorem taxes have been paid, including additional taxes, interest and  
7 penalties imposed on land disqualified for any special assessment and all  
8 special assessments, fees or other charges required by law to be placed upon  
9 the tax roll that have become a lien upon the land or that will become a lien  
10 during the tax year.

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

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

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

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

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

26 “(3) Taxes paid or for which security is given under subsection (2)(a) or  
27 (b) of this section are entitled to the [*discount provided by*] **discount al-**  
28 **lowed under ORS 311.505, if any.**

29 “(4) ORS 311.370 applies to all taxes levied and collected under subsection  
30 (2) of this section, except that any deficiency constitutes a personal debt

1 against the person subdividing or partitioning the land and not a lien against  
2 the land and must be collected as provided by law for the collection of per-  
3 sonal property taxes.

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

7 **“SECTION 4.** ORS 294.368 is amended to read:

8 “294.368. (1) Each municipal corporation that has the power to levy an  
9 ad valorem property tax shall estimate, in the manner provided in this sec-  
10 tion, the amount of revenues that will be received in the ensuing year or  
11 ensuing budget period through the imposition of taxes upon the taxable  
12 property within the municipal corporation.

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

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

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

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

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

30 “(c) If the municipal corporation is authorized to levy a local option tax

1 that was authorized by the electors as a tax rate, the amount derived by  
2 multiplying the authorized rate of such local option tax for the ensuing year  
3 or ensuing budget period by the estimated assessed value for the ensuing  
4 year or each fiscal year of the ensuing budget period of the taxable property  
5 within the municipal corporation.

6 “(d) Subject to subsection (3) of this section, the municipal corporation’s  
7 estimate of the amount required to pay the principal and interest on bonded  
8 indebtedness that is not subject to limitation under section 11 (11) or section  
9 11b, Article XI of the Oregon Constitution.

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

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

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

20 “(B) Amounts to reimburse the municipal corporation for the payment of  
21 principal and interest on exempt bonded indebtedness that the municipal  
22 corporation made from other moneys because collections of taxes levied for  
23 exempt bonded indebtedness were not sufficient to pay the exempt bonded  
24 indebtedness.

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

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

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

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

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

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

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

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

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

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

20 “**SECTION 5.** ORS 305.286 is amended to read:

21 “305.286. (1)(a) Whenever any property value or claim for exemption or  
22 cancellation of a property tax assessment is appealed, if the dollar amount  
23 in dispute exceeds \$1 million, the assessor of the county in which the prop-  
24 erty is located may order the officer in charge of the assessment and tax roll  
25 to include a deferred billing credit in the property tax statement of the  
26 property or in a separate notice of deferred billing.

27 “(b) If the appeal relates to property assessed under ORS 308.505 to  
28 308.665, the assessor of each county to which a portion of the value is ap-  
29 portioned may order inclusion of a deferred billing credit under paragraph  
30 (a) of this subsection:

1       “(A) Even if the dollar amount in dispute with respect to the county is  
2 \$1 million or less; and

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

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

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

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

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

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

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

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

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

28       “(6) Inclusion of a deferred billing credit in a property tax statement or  
29 a separate notice of deferred billing does not give rise to a cause of action  
30 other than an action to ensure proper application of the provisions of this



1 section.

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

7 “(b) During the period described in paragraph (a) of this subsection, in-  
8 terest may not be charged or collected on tax amounts described in para-  
9 graph (a) of this subsection.

10 “(8) If a refund is ordered upon final resolution of the appeal to which a  
11 deferred billing credit relates, interest shall be paid as provided in ORS  
12 311.812 for the period beginning on the later of the payment date or due date  
13 and ending on the date of refund, on:

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

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

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

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

26 “(b)(A) If the additional taxes are not paid within the period specified in  
27 paragraph (a) of this subsection, except as provided in subsection (7) of this  
28 section, the additional taxes shall be considered for all purposes of collection  
29 and enforcement of payment as having been delinquent on the date the taxes  
30 would normally have become delinquent if the additional taxes had been

1 timely extended on the roll.

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

6 “(11) The county assessor shall provide a quarterly report to the govern-  
7 ing body of the county showing the status of all current deferred billing  
8 credits and the status of the appeals to which the credits relate.

9 “(12) As used in this section:

10 “(a) ‘Property tax statement’ means the document described in ORS  
11 311.250.

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

16 **“SECTION 6.** ORS 307.244 is amended to read:

17 “307.244. (1) The assessor shall compute and list the value and compute  
18 and list the amount of tax which would have been charged on each property  
19 receiving an exemption under ORS 307.242 had the property not received an  
20 exemption. On or before October 15, the county assessor shall certify the  
21 total amounts so computed for each county to the Department of Revenue  
22 and to the county treasurer.

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

29 “(3) Payments made by the department to the various county treasurers  
30 under this section shall be distributed to the taxing units of the county in

1 accordance with the schedule of percentages computed under ORS 311.390.

2 **“SECTION 7.** ORS 311.250 is amended to read:

3 “311.250. (1) Except as to real property assessed to ‘unknown owners’  
4 pursuant to ORS 308.240 (2), on or before October 25 in each year, the tax  
5 collector shall deliver or mail to each person (as defined in ORS 311.605)  
6 shown on the tax roll as an owner of real or personal property, or to an  
7 agent or representative authorized in writing pursuant to ORS 308.215 by  
8 such person, a written statement of property taxes payable on the following  
9 November 15.

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

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

19 “(4) Where, for any reason the taxes due on any property on the assess-  
20 ment roll in any year cannot be ascertained from the tax roll by November  
21 5 of that year, within 15 days thereafter the owner or other person liable for  
22 or desiring to pay the taxes on such property may tender to the tax collector,  
23 and the tax collector may collect, a payment of all or part of the taxes es-  
24 timated by the tax collector to be due on such property. Immediately after  
25 the taxes are actually extended on the tax roll, the tax collector shall credit  
26 the amount paid as provided by law, allowing the discount under ORS  
27 311.505, **if any**, and not charging interest for the amount of taxes satisfied  
28 by such payment. Where there has been an underpayment, additional taxes  
29 shall be collected, and where there has been an overpayment, refund shall  
30 be made as otherwise provided by law.

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

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

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

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

9 **“SECTION 8.** ORS 311.392 is amended to read:

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

22 “(2) If the county advances taxes under this subsection, before December  
23 1 of each year, it may deduct from the levy the [*three percent discount*  
24 *which*] **discount that** would have been [*given*] **allowed** by the district **under**  
25 **ORS 311.505 (3)(b) or (4)(a)(B), if any**, had all of the taxes been paid by  
26 November 15 and turned over to the district on or before December 1 of each  
27 year. If the payment is made after December 1, no discount shall be taken  
28 by the county.

29 **“SECTION 9.** ORS 311.415 is amended to read:

30 “311.415. (1) Before any judgment or final order shall be entered or be-

1 come operative in any court in this state in any of the causes listed in sub-  
2 section (3) of this section, it shall first be shown to the satisfaction of the  
3 court that all taxes due or owing from the defendant, judgment debtor, heir,  
4 devisee, executor, administrator, trustee, agent, conservator or guardian, or  
5 which may be collected by virtue of the assessment and taxation laws of this  
6 state, have been paid.

7 “(2) If the judgment or final order is to be taken and entered after Janu-  
8 ary 1, while the assessment roll is in the possession of the assessor, and  
9 pertains to an assessment to be made as of January 1, the receipt for the  
10 taxes shall be given by the assessor upon an assessment made as follows:

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

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

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

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

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

30 “(c) Any proceeding to enforce the payment of a debt where the property

1 involved is assessable personal property.

2 **“SECTION 10.** ORS 311.465 is amended to read:

3 “311.465. (1) Subsection (2) of this section applies if:

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

7 “(b) In the opinion of the assessor it seems probable that personal prop-  
8 erty may be removed from the county, sold, dissipated or destroyed before the  
9 taxes on the property otherwise become due and payable and it further ap-  
10 pears that the owner or person liable for the taxes had no property subject  
11 to taxation in the county during either of the two preceding tax years, or  
12 was delinquent in the payment of any tax imposed during the two preceding  
13 tax years in respect to property in any jurisdiction, whether within or  
14 without the state, or is not financially responsible or intends to depart from  
15 the state before the taxes become due.

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

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

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

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

28 “(B) There shall be deposited with the tax collector a bond with a good  
29 and sufficient undertaking in the amount that the assessor considers ade-  
30 quate to ensure payment of the taxes to become due. In no event shall the

1 bond amount exceed twice the amount of the taxes, special assessments, fees  
2 and other charges computed by the assessor under this paragraph.

3 “(3) Taxes paid or bonded for under subsection (2) of this section shall  
4 be entitled to the [*discount provided by*] **discount allowed under** ORS  
5 311.505, **if any**. ORS 311.370 shall apply to the amounts assessed and col-  
6 lected under subsection (2) of this section. Any taxes collected under sub-  
7 section (2) of this section, and subject to refund on order of the tax court  
8 under ORS 311.467, shall be held in the special account mentioned in ORS  
9 311.370 by the county treasurer until the period for petitioning for review  
10 of the assessor’s action has expired, or, when a review is had, until the re-  
11 view is determined. If the tax court, upon review, orders a refund, the county  
12 treasurer shall make the refund from the special account within three days  
13 after entry of the department’s order.

14 “(4) If the owner or person liable for the taxes on the personal property  
15 fails to pay the tax on demand by the assessor, the assessor shall certify the  
16 assessment and tax levies made under this section to the tax collector of the  
17 county. The taxes thereupon shall be collected by the tax collector in the  
18 manner of collecting delinquent taxes on personal property. The taxes when  
19 so certified by the assessor are delinquent and subject to the provisions of  
20 law for the collection of delinquent taxes on personal property.

21 **“SECTION 11.** ORS 311.507 is amended to read:

22 “311.507. (1) Notwithstanding the requirement in ORS 311.505 [(3)] that  
23 to receive a discount upon payment of taxes, the taxes must be paid on or  
24 before November 15, [*the discount provided by ORS 311.505 (3)*] **a discount**  
25 **under ORS 311.505** shall be allowed:

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

29 “(b) If under ORS 311.252 (2) or 311.253, the mortgagee or other person  
30 has received from the county a defective or inaccurate computer record, and

1 the taxes are paid within 15 business days after the corrected computer re-  
2 cord is delivered to the mortgagee or person, or by November 15, whichever  
3 is later;

4 “(c) If the reason for nonpayment by November 15 is on account of the  
5 county not providing a computer record pursuant to a mutual agreement as  
6 provided under ORS 311.253 and tax statements are substituted by the county  
7 for the computer record. To receive a discount pursuant to this paragraph,  
8 the taxes must be paid within 20 business days after the tax collector mails  
9 the tax statements, or the taxpayer has been notified in writing by the tax  
10 collector that the computer record will not be provided, whichever date is  
11 later; or

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

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

20 **“SECTION 12.** ORS 311.508 is amended to read:

21 “311.508. (1) Except as provided under subsection (2) of this section and  
22 notwithstanding ORS 311.505 [(5)] **(6)**:

23 “(a) Twenty-five percent of the interest charged and collected under ORS  
24 311.505 shall be deposited and credited to the County Assessment and Taxa-  
25 tion Fund created under ORS 294.187; and

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



1 “(2) On or before June 15 of each year, the Department of Revenue shall  
2 estimate the amount of interest that will be deposited and credited to the  
3 County Assessment Function Funding Assistance Account created under  
4 ORS 294.184 for the ensuing fiscal year. If the estimate is less than \$13  
5 million, the department shall certify to each county treasurer an increase in  
6 the percentage specified under subsection (1)(a) of this section to the end  
7 that the estimate reaches \$13 million. However, no increase in percentage  
8 shall be certified that will raise and make available for deposit and credit  
9 to the County Assessment Function Funding Assistance Account for the en-  
10 suing fiscal year an amount that is in excess of \$3 million over the amount  
11 estimated under this subsection to be received under subsection (1)(a) of this  
12 section for the ensuing fiscal year.

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

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

22 **“SECTION 13.** ORS 496.340 is amended to read:

23 “496.340. (1) Except as provided in subsection (3) of this section, whenever  
24 real property owned by the State Fish and Wildlife Commission is exempt  
25 from taxation on January 1 of any year by reason of its ownership by the  
26 state, the commission shall pay to the county in which the property is situ-  
27 ated an amount equal to the ad valorem taxes that would have been charged  
28 against the property if it had been assessed to a taxable owner as of January  
29 1 of such year as provided in subsection (2) of this section. The county  
30 assessor shall determine the value of such property and shall notify the

1 commission of the determination of the county assessor. Upon request of the  
2 commission, the Department of Revenue shall review the determination of  
3 value and shall redetermine the value if it concludes the value initially de-  
4 termined was substantially incorrect.

5 “(2)(a) Except as provided in paragraph (b) or (c) of this subsection, the  
6 value of the property shall be computed at its assessed value under ORS  
7 308A.107 or for forestland use, whichever is applicable.

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

16 “(c) Paragraph (a) of this subsection shall not apply to any property ac-  
17 quired by the commission after September 9, 1971, if such property was val-  
18 ued under farm use or forestland use special assessment provisions, at the  
19 time the property was acquired by the commission. However, no payments  
20 in lieu of taxes made to a county pursuant to this section prior to January  
21 1, 1974, shall be refunded to the commission.

22 “(3) This section does not apply to real property used for bird farms, fish  
23 hatcheries, office quarters, fishing access sites or impoundments, capital im-  
24 provements or real property acquired pursuant to the Act of May 19, 1948  
25 (62 Stat. 240), Public Law 80-537.

26 “(4) The amount prescribed in subsection (1) of this section shall be de-  
27 termined annually by the assessor of the county in which the property is  
28 situated and certified by the assessor to the county court or the board of  
29 county commissioners. A notice of the determination, signed by the county  
30 judge or the chairperson of the board of county commissioners, shall be

1 mailed to the principal office of the commission not later than October 15.  
2 The notice shall contain a statement of the value of the property and a  
3 complete explanation of the method used in computing the amount claimed  
4 pursuant to subsection (1) of this section. Not later than November 15, the  
5 commission shall pay each amount, less a discount equivalent to [*that which*  
6 *is provided in*] **the discount allowed the property under ORS 311.505, if**  
7 **any.** Payment shall be made to the county treasurer, who shall distribute the  
8 payment to the taxing districts of the county in accordance with the schedule  
9 of percentages computed under ORS 311.390.

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

13 **“SECTION 14.** ORS 757.883 is amended to read:

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

22 “(2) The Department of Revenue shall determine the assessed value of  
23 Oregon Community Power property as if the property were subject to as-  
24 sessment under ORS 308.505 to 308.665, and shall transmit the value infor-  
25 mation as provided in ORS 308.505 to 308.665 to the appropriate county  
26 assessor. Oregon Community Power shall comply with property reporting  
27 requirements under ORS 308.505 to 308.665 as if the property were subject  
28 to assessment under ORS 308.505 to 308.665.

29 “(3) The amount of the in lieu payment to be made to each county under  
30 this section shall be determined and certified annually by the county

1 assessor of the county. A notice of the determination and certification shall  
2 be mailed to Oregon Community Power not later than October 15. The notice  
3 shall contain a statement of the value of the property and a complete ex-  
4 planation of the method used in computing the amount of the in lieu payment  
5 due under this section. Not later than November 15, Oregon Community  
6 Power shall pay the amount due to each county under this section, less a  
7 discount equivalent to *[that which is provided in]* **the discount allowed the**  
8 **property under ORS 311.505, if any.** Payment shall be made to the county  
9 treasurer. The county treasurer shall distribute the payment to the taxing  
10 districts of the county in accordance with the schedule of percentages com-  
11 puted under ORS 311.390.

12 **“SECTION 15. (1) The amendments to ORS 311.505 by section 1 of**  
13 **this 2013 Act apply to property tax years beginning on or after July 1,**  
14 **2014.**

15 **“(2) The amendments to ORS 311.505 by section 2 of this 2013 Act**  
16 **apply to property tax years beginning on or after July 1, 2018.**

17 **“(3) The amendments to ORS 92.095, 294.368, 305.286, 307.244, 311.250,**  
18 **311.392, 311.415, 311.465, 311.507, 311.508, 496.340 and 757.883 by sections**  
19 **3 to 14 of this 2013 Act apply to property tax years beginning on or**  
20 **after July 1, 2014.**

21 **“SECTION 16. This 2013 Act takes effect on the 91st day after the**  
22 **date on which the 2013 regular session of the Seventy-seventh Legis-**  
23 **lative Assembly adjourns sine die.”.**

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