

**HB 2280 STAFF MEASURE SUMMARY**

**Senate Committee On Finance and Revenue**

---

**Prepared By:** Kyle Easton, Economist

**Meeting Dates:** 4/19

---

**WHAT THE MEASURE DOES:**

Repeals ORS 308.325, effective on the 91st day following adjournment sine die.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

ORS 311.250 requires the county tax collector to deliver or mail, on or before October 25th, to each person shown on the tax roll as an owner of real or personal property, a written statement of property taxes payable on the following November 15. In addition to the mailing requirement, many county tax assessor/collector websites provide the ability to view/download tax statements for current and past property tax years.

**ORS 308.325 Certificate of assessment to person assessed.** Any person assessed for any year may demand of the assessor an official certificate of that fact. Upon the refusal of the assessor to give the certificate, the assessor shall be fined \$100, to be collected by the person demanding the certificate in an action in the name of the party injured before any justice of the peace in the county.