



# Oregon

Kate Brown, Governor

Department of Revenue  
Property Tax Division  
955 Center St NE  
PO Box 14380  
Salem, OR 97309-5075  
[www.oregon.gov/dor](http://www.oregon.gov/dor)

## HB 2277 – Property Tax Refund Offset

**What the Measure Does:** Requires crediting of property tax refunds against past due balances in certain situations, and allows crediting at the request of the taxpayer in others.

**Background:** Property tax law generally requires overpayment of property taxes to be refunded rather than credited to overall tax account balance due. There is an option for the taxpayer to request a credit rather than refund in some cases, but not all. Statute also does not contemplate crediting across accounts.

It is an inefficient policy to refund rather than credit when there are taxes past due. Paying any balance due is beneficial to the taxpayer because it stops the accrual of interest for late payments.

**Solution:** Amend statute (ORS 311.806) to *require* crediting against account balance due before issuing refunds for all overpayment situations except for “fire or act of God” and “payment on another’s property account” corrections. In those two corrections *allow* the recipient to request a credit rather than a refund. Also, *allow* crediting on request to other accounts, including another taxpayer’s account.

**Contact:** Mark Gharst, Legislative Liaison for Property Tax at 503-302-8136 or [mark.gharst@oregon.gov](mailto:mark.gharst@oregon.gov)