



Oregon

Kate Brown, Governor

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HB 2280 – Certificate of Assessment

What the Measure Does: Repeals a disused statute to eliminate a conflict between laws.

Background: ORS 308.325 allows any person who is assessed property taxes to demand of the assessor an official certificate of that fact. Refusal by the assessor to supply the certificate gives the injured party the authority to fine the assessor \$100 (through any justice of the peace in the county). The statute has been ignored for decades.

Property tax statements are mailed to owners who are assessed, and the statement constitutes an “official certificate.”

ORS 308.325 conflicts with ORS 305.410 which gives the Oregon Tax Court judicial authority over question of law and fact arising under the tax laws of the state.

Solution: Repeal ORS 308.325.

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