

HOUSE AMENDMENTS TO HOUSE BILL 3143

By COMMITTEE ON REVENUE

June 2

- 1 On page 1 of the printed bill, delete lines 5 through 30.
- 2 On page 2, delete lines 1 through 7 and insert:
- 3 **“SECTION 1.** ORS 311.505 is amended to read:
- 4 “311.505. (1) Except as provided in subsection (6) of this section, [*the first one-third of*] all taxes
- 5 and other charges due from the taxpayer or property, levied or imposed and charged on the latest
- 6 tax roll, shall be paid **as follows:**
- 7 **“(a) The first one-third** on or before November 15[.];
- 8 **“(b) The second one-third** on or before February 15[.]; and
- 9 **“(c) The remaining one-third** on or before May 15 next following.
- 10 **“(2) Interest shall begin to accrue, and** shall be [*charged and*] collected, **at the rate of one**
- 11 **and one-third percent per month, or fraction of a month, until paid,** on any taxes on property,
- 12 other charges, and on any additional taxes or penalty imposed for disqualification of property for
- 13 special assessment or exemption, or installment thereof not paid [*when due, at the rate of one and*
- 14 *one-third percent per month, or fraction of a month until paid.*] **on or before the following dates:**
- 15 **“(a) December 15, for the first one-third;**
- 16 **“(b) February 15, for the second one-third; and**
- 17 **“(c) May 15 next following, for the remaining one-third.**
- 18 **“(3) Discounts shall be allowed on partial or full payments of such taxes, made on or before**
- 19 **November 15 as follows:**
- 20 **“(a) Two percent on two-thirds of such taxes so paid.**
- 21 **“(b) Three percent where all of such taxes are so paid.**
- 22 **“(4) For purposes of this section, ‘taxes’ includes all taxes on property as defined in ORS 310.140**
- 23 **and certified to the assessor under ORS 310.060 except taxes assessed on any other property which**
- 24 **have by any means become a lien against the property for which the payment was made.**
- 25 **“(5) All interest collected and all discounts allowed shall be prorated to the several municipal**
- 26 **corporations, taxing districts and governmental agencies sharing in the taxes or assessments.**
- 27 **“(6) If the total property tax is less than \$40, no installment payment of taxes shall be**
- 28 **allowed.”.**
- 29 In line 9, delete “2021” and insert “2022”.
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