

Requested by Representative NOSSE

**PROPOSED AMENDMENTS TO
HOUSE BILL 3143**

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*
5 *one-third of*] all taxes and other charges due from the taxpayer or property,
6 levied or imposed and charged on the latest tax roll, shall be paid **as fol-**
7 **lows:**

8 **“(a) The first one-third** on or before November 15[,];

9 **“(b) The second one-third** on or before February 15[,]; and

10 **“(c) The remaining one-third** on or before May 15 next following.

11 **“(2) Interest shall begin to accrue, and** shall be [*charged and*]
12 **collected, at the rate of one and one-third percent per month, or frac-**
13 **tion of a month, until paid,** on any taxes on property, other charges, and
14 on any additional taxes or penalty imposed for disqualification of property
15 for special assessment or exemption, or installment thereof not paid [*when*
16 *due, at the rate of one and one-third percent per month, or fraction of a month*
17 *until paid.*] **on or before the following dates:**

18 **“(a) December 15, for the first one-third;**

19 **“(b) February 15, for the second one-third; and**

20 **“(c) May 15 next following, for the remaining one-third.**

21 **“(3) Discounts shall be allowed on partial or full payments of such taxes,**

1 made on or before November 15 as follows:

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

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

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

8 “(5) All interest collected and all discounts allowed shall be prorated to
9 the several municipal corporations, taxing districts and governmental agen-
10 cies sharing in the taxes or assessments.

11 “(6) If the total property tax is less than \$40, no installment payment of
12 taxes shall be allowed.”

13 In line 9, delete “2021” and insert “2022”.

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