



# County Assessment and Taxation Funding

Property Tax Division

January 24, 2023

Seiji T. Shiratori

**ORS 205.323 Additional fees for recording certain instruments (1)**

In addition to and not in lieu of the fees charged and collected under ORS 205.320 and other fees, the county clerk shall charge and collect the following fees for the recording or filing of any instrument described in ORS 205.130:

(a) A fee of \$1, to be credited as provided in subsection (4)(a) of this section;

(b) A fee of \$10, to be credited as provided in subsection (4)(b) of this section; and

(c) A fee of \$60, to be credited as provided in subsection (4)(c) of this section.

...

(4) Of the amounts charged and collected under this section:

(a) The recording or filing fee charged and collected under subsection (1)(a) of this section must be deposited and credited to the Oregon Land Information System Fund established under ORS 306.132.

(b) The recording or filing fee charged and collected under subsection (1)(b) of this section shall be credited as follows:

(A) Five percent of the fee must be credited for the benefit of the county;

(B) Five percent of the fee must be credited for the benefit of the county clerk for the purposes described in ORS 205.320 (2); and

(C) 90 percent of the fee must be credited to and deposited in the County Assessment and Taxation Fund created under ORS 294.187.

# Recording Fees

# Delinquent Interest

\* Threshold was \$10 million, from 1989 House Bill 2338. Then, 1997 House Bill 2049 raised it to \$13 million.

**ORS 311.508 Disposition of interest on late payments (1)** Except as provided under subsection (2) of this section and notwithstanding ORS 311.505 (5):

**(a)** Twenty-five percent of the interest charged and collected under ORS 311.505 shall be deposited and credited to the County Assessment and Taxation Fund created under ORS 294.187; and

**(b)** An additional 25 percent of the interest charged and collected under ORS 311.505 shall be deposited and credited to the County Assessment and Taxation Fund created under ORS 294.187 to the extent the interest would otherwise be distributed to cities or other taxing districts that are not counties or districts within the public school system.

**(2)** On or before June 15 of each year, the Department of Revenue shall estimate the amount of interest that will be deposited and credited to the County Assessment Function Funding Assistance Account created under ORS 294.184 for the ensuing fiscal year. If the estimate is less than \$13 million, the department shall certify to each county treasurer an increase in the percentage specified under subsection (1)(a) of this section to the end that the estimate reaches \$13 million. However, no increase in percentage shall be certified that will raise and make available for deposit and credit to the County Assessment Function Funding Assistance Account for the ensuing fiscal year an amount that is in excess of \$3 million over the amount estimated under this subsection to be received under subsection (1)(a) of this section for the ensuing fiscal year.



# Assessment and Taxation Functions

- Assessment Administration
- Valuation
- BoPTA Appeals
- Tax Collection and Distribution
- Cartography and GIS Administration
- IT Services



## Questions?

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**Do you have questions or need help?**

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