\mathbf{T}

TAKING

Fish and wildlife, see FISH AND WILDLIFE

TALENTED AND GIFTED CHILDREN See SCHOOLS AND SCHOOL DISTRICTS

TALKING BOOK AND BRAILLE LIBRARY ENDOWMENT FUND

(Generally), 357.195 Investments, 293.701

TALL FESCUE COMMISSION, OREGON

Commodity commission laws, see MARKETING OF COMMODITIES

Established, 576.062

TAMPERING

Aircraft, 164.885

Communications, telecommunication or radio company, circuits, lines, etc., 165.540

Drug records, 167.212, 167.243

Evidence

(Generally), 162.295

Physical evidence, defined, 162.225

Records, public, 162.305

TANKS

Underground storage tanks, see UNDER-GROUND STORAGE TANKS, generally

TANNING FACILITIES AND DEVICES

(Generally), 453.726 et seq.

Civil penalties, violations, 453.731

Definitions, 453.726

Federal law requirements, tanning devices, compliance, 453.728

Fees

Disposition of receipts, 453.732

Registration of devices, 453.729

Vendor licenses, 453.671

Inspection, devices, 453.729

Persons under 18, prohibited use, 453.734

Public Health Account, moneys received, credit and use, 453.732

Purpose of laws, 453.727

Registration of devices, 453.729

Rules, 453.671, 453.729, 453.730, 453.734

Spray tanning services, cosmetology regulatory exemption, 690.025

Standards, tanning devices, 453.729

Vendor licenses, devices, 453.671

Warning statement and sign, 453.730

TAPES AND RECORDINGS

See SOUND AND VIDEO RECORDING, generally

TARGET RANGES

See WEAPONS AND FIREARMS

TARGETED DEVELOPMENT ACCOUNT, OREGON

(Generally), 285B.093

TASK FORCES

State, see STATE AGENCIES

TATTOOING

See ELECTROLOGISTS AND BODY ART PRAC-TITIONERS, generally

TAX CONSULTANTS AND PREPARERS

Appeal and review, cease and desist orders, 673 732

Application of statutes, 673.610

Assistance programs

Department of Human Services, low-income persons 409 711

Department of Revenue, tax practitioners, 305.261

Breaches of security, notification duty, 305.804

Cease and desist orders, 673.730, 673.732

Continuing education, see Education, this topic

Corporations, 673.643 Criminal offenses, 673.990

Definitions, 673.605

Discipline, 673.700

Education

(Generally), 673.625

Continuing education

(Generally), 673.655

Inactive license, 673.667

Lapsed license, restoration, 673.645

License renewal, 673.645

Noncompliance, 673.700

Sanctions, educational program in lieu of, 673.740

Electronic filing of returns, authority of Department of Revenue to require, 314.364

Examinations, see Licenses, this topic

Fees

Examinations, 673.630

Licenses, amounts, 673.637, 673.685

Nonresidents, service of process, 673.695

Registration, 673.685

Fraud or deception, 673.700, 673.705

Impersonation, 673.705

Inactive status, 673.667

Investigations, board, 673.697, 673.730

Licenses

(Generally), 673.625 et seq.

Application for, 673.630, 673.635, 673.637, 673.645

Contents, 673.640

Display, 673.660

Examinations

(Generally), 673.625, 673.685, 673.730

Fee, 673.630

Internal Revenue Service, persons enrolled to practice, 673.637

TAX CONSULTANTS AND PREPARERS TAX COURT (Cont.) Clerk, 305,480 (Cont.) Collection, accounts, see COURTS Licenses (Cont.) Confidential information, protective orders, Examinations (Cont.) Waiver, 673.637 Courtrooms, 305.475 Exemptions, 673.610, 673.615, 673.637 Decisions, publication and distribution, 2.150, Fees, amounts, 673.637, 673.685 Inactive Definition, "tax court" or "Oregon Tax Court", Application, 673,667 305.404 Fees, renewal, reactivation, 673.685 Depositions, 305.420 Internal Revenue Service, persons enrolled to prac-**Duties and powers,** 1.260, 111.025, 305.405, 305.410 tice before, 673.637 Emergencies, effect on court procedures, gener-Issuance, 673.630, 673.640, 673.730 ally, 1.002 Lapsed, suspended, revoked or surrendered, juris-Employees diction, investigations or actions, 673.697 Lost or mutilated, reissuance fee, 673.685 (Generally), 305.480 Exempt service, 8.170 Necessity, 673.615 Enforcement, Department of Revenue orders, Prohibited acts, 673.615, 673.705 Qualifications of applicants 306.220 (Generally), 673.625, 673.630, 673.635, 673.637, **Fees** (Generally), 305.490 673.730 Internal Revenue Service, persons enrolled to Fee book, 305.485 Transcripts, records, 305.493 practice, 673.637 Reciprocity, 673.637 Waiver or deferral, 305.490 Refusal, revocation, suspension Witness fees, 305.492 Grounds, 673.700 Filings, when deemed filed, 305.418 Inactive licenses, 673.667 Financial institutions, account balances, disclo-Renewal sures, 192.591 (Generally), 673.645, 673.655, 673.685 Hearings, generally, 305.425, 305.427, 305.430 Date, 673.645 Judge Evidence, continuing education, 673.645 Ballot information, candidates, incumbents, Inactive licenses, 673.667 254.085, 254.125, 254.135 Restoration Disqualification, 305.455 Conviction of crime, 673.700, 673.730 Election, 305.452, CONST. VII(Am) §1 Lapsed licenses, 673.645, 673.685 Expenses, 305.460, 305.480 Revoked, suspended licenses, 673.730 Nonpartisan office, 249.002, 254.005 Substitution, education or experience, 673.625 Oath, 1.212 Suspended license, use, attempt, 673.705, 673.730 Prejudice, exception, 305.455 Low-income tax navigation and assistance grant Presiding, 305.470 program, 409.711 Pro tempore Names and addresses, furnishing, use, 673.415, Appointment, eligibility, 1.615, 1.635 Challenge, 1.645 Nonresidents, agent for process service, 673.695 Compensation and expenses, 1.665 Partnerships, 673.643 Duties, 1.655 Penalties, 673,730, 673,735, 673,990 Presiding judges, selection or removal, ineligibil-Professional conduct code, 673.700, 673.730 ity to participate, 1.675 **Prohibited acts, 673.615, 673.705** Retired judges, CONST. VII(Am) §1a, CONST. VII(Am) §2a Qualifications, licenses, 673.615 et seq. Records, 673.690, 673.700 Supervision, 1.645 Refund anticipation loans Transfer, 1.645 Definitions, 673.605 Qualifications, 305.455 Disclosures to taxpayers, 673.712 Retirement of judges, CONST. VII(Am) §1a License requirement, facilitators, 673.615 Local government regulation, preemption, 673.715 (Generally), 292.426, 292.930, 305.460, CONST. VII(Am) §1 Reprimands, licensees, 673.700 Cost of living adjustment, 292.428 (Generally), 673.730 Senior judge, 1.300 Combined license, eligibility, 673.685 Term of office, 305.452, CONST. VII(Am) §1, Continuing education requirements, 673.667 CONST. VII(Am) §1a Fees, 673.685 Vacancies, 305.452 Licenses, display, 673.660 Jurisdiction, 111.025, 118.410, 305.405, 305.410, Low-income tax navigation and assistance grant program, 409.711 Local government income tax matters, 305.275, Service of process, procedure, nonresident, 305.410 673.695 Location for sitting, Chief Justice designation, Sole proprietorships, 673.643 Tax Practitioners, State Board of, see TAX PRAC-**Magistrate Division** TITIONERS, STATE BOARD OF, generally (Generally), 305.498 Title or designation "tax consultant," use, 673.663 Appeals, 305.501 Decisions, 305.501 TAX COURT Filing fees, 305.490 Authority, 1.260, 111.025, 118.410, 305.405, 305.410 Hearings, 305.501

TAX COURT (Cont.)

Magistrate Division (Cont.)

Magistrates

(Generally), 305.498 Appointment, 305.498

Salary, expenses and retirement, 305.460

Mediation, 305.501

Records and reports, 305.505

Subpoenas, 305.420

Mandamus, 306.220

Mediation, 305.501

Name of court, 305.404, 305.405

Oaths, 305.420

Office, principal, location, 305.475

Penalties, waiver, 305.422

Probate jurisdiction, 111.025

Proceedings, generally, 305.425, 305.427, 305.430

Records

(Generally), 305.485

Fees, 305.493

Rules of procedure, 305.425

Seal, 1.030

Sheriff, attending on call, 206.010

Subpoenas, 305.420

Value determinations, jurisdiction, generally,

305.412

TAX PRACTITIONERS, STATE BOARD OF

Administrative officer and employees, 670.306

Creation, 673.725

Duties and powers, 673.730

Members, 673.725

TAX SUPERVISING AND CONSERVATION COMMISSIONS

(Generally), 294.610

Accounts and funds, 294.630, 294.705

Appointment, members, 294.620

Appropriations by county, 294.630, 294.710

Attorney General, legal adviser, counsel, 294.695

Bond issues, special, 294.655

Budgets

Certifications to levying boards, 294.645

Estimates, submission, 294.635

Examination, 294.645, 294.650

Financial summary, submission, 294.608

Hearings, 294.448, 294.453, 294.640, 294.655

Recommendations and objections, 294.456, 294.645,

294.650

Reduction, 294.650

Submission to, 294.431, 294.448, 294.453, 294.635

Charges for services provided, 294.630

Definitions, 294.605

Employees, 294.620

Establishment, counties, procedures, 294.608,

294.710

Expenses, 294.630, 294.632

Financial summary, municipal corporations, submission, 294.608

Funds and accounts, 294.630, 294.705

Grants, 294.630

Hearings, 294.448, 294.453, 294.640, 294.655

Indebtedness, compiling information, 294.660

Jurisdiction, 294.625

 ${\bf Meetings, levying\ boards, joint, calling, } 294.675$

Members, 294.610

Municipal corporations

Budgets, see Budgets, this topic

Charges for commission services, 294.630

Jurisdiction over, 294.625

TAX SUPERVISING AND

CONSERVATION COMMISSIONS (Cont.)

Municipal corporations (Cont.)

Management, inquiring into, 294.670

Records, examination, 294.670

Reimbursement of commission costs, 294.632

Territory in two or more counties, 294.625

Oath, members, 294.615

Office, county to furnish, 294.620

Penalties, 294.700, 294.990

Populous counties, establishment procedures,

294.608, 294.710

Recommendations

Governing body, consideration, 294.456

Making, 294.645

Records

(Generally), 294.690

Indebtedness, 294.660

Reimbursement of commission costs by munici-

pal corporations, 294.632

Reports

Annual, 294.660, 294.665, 294.685

Financial, 294.665

Indebtedness, 294.660

Rules, 294.670

Tax levies, special, 294.655

Unlawful expenditures

Budget, striking from, 294.650

Certifying to district attorney, 294.680

Public officials, investigation and prosecution,

294.100

Voiding illegal levy, 294.461

TAXATION

Abandonment of purpose, special taxes, 311.815 Accountants, see ACCOUNTANTS AND ACCOUNTING

Accounts, see Funds and accounts, this topic

Acreage, assessment roll, 308.215

Act of God, see Property, this topic

Actions and proceedings

See also Appeal and review, this topic

Complaints, see **COMPLAINTS**Personal property tax, collection, 311.455

Recovery of penalty for failure to file return,

one one

Subpoenas, see **Subpoenas**, this topic

Taxpayer Advocate, see TAXPAYER ADVOCATE,

generally

Tenant or occupant paying tax, 311.285

Utilities, Department of Revenue as party plaintiff, 311.655

Additional tax

Cemeteries and crematories, loss of tax exemption, potential liability, 307.157, 307.158

Disposition of moneys collected as, 311.388

Historic property, 358.525

Low income rental housing, 307.531, 307.548

Multiunit housing, 307.627 Open space lands, prepayment, 308A.324

Public beach access, 307.821

Special assessments, land, 308A.700 et seq.

Student housing, 307.471 Vertical housing development projects, decertified,

307.866 **Addresses**

Collectors, failure to keep, 311.565

Duty to furnish, 308.212, 311.555

Noting on tax roll, 311.560

Administration, results-based and efficient, legislative finding, 306.113

Administrators, assessments, valuation, 308.135

TAXATION (Cont.) TAXATION (Cont.) **Advance collections** Appeal and review (Cont.) (Generally), 311.370 Additional taxes due upon resolution of appeal, Improvements removed, 311.165 Agricultural workforce housing and farm labor Judgments in certain causes, 311.415 camp exemptions, 307.510 Mobile modular units, change in situs, 308.865, Assessment rolls, corrections during pendency, 305.285 Open space use change, 308A.324 Personal property removed, 311.465 Assessments Change or correction, ordering, 305.288 Plat recording, 92.095 Jeopardy, assessments, 309.150 Real property destruction, 311.420 Orders, 309.110, 309.115, 309.120 Unit ownership declaration, 100.110 Potential refund credits, 305.286 Advocate, Taxpayer, see TAXPAYER ADVO-Property value appeals boards, see Property CATE, generally value appeals boards, this topic Agent, tax statement mailed to, 308.215, 311.250 Revenue Department, 305.288, 306.115, Agreements, closing, Department of Revenue, 309.100, 309.115 305.150 Utilities, omitted property, corrections to assess-Agriculture and horticulture ment roll, 308.636 See also Farmland, this topic Attorney fees, 305.447, 305.490, 305.790 Exemptions Bond, stay of collection, 305.565 Agricultural products, 307.320, 307.325 Bonded indebtedness, 305.410, 305.580 et seq. Agricultural workforce housing and farm labor Books, papers, production, 305.190, 305.192, 305.420 (Generally), 307.485 Burden of proof, 305.427 Appeals, aggrieved taxpayers, 307.510 Child care facility exemptions, 307.510 Claiming exemption, 307.495 Confidential information, trade secrets or confiden-Compliance with laws and rules, verification, tial business records, 305.192, 305.430 307.495Costs and disbursements, 305.447, 305.490, 305.790 Definitions, 307.480 Declaratory rulings by Department of Revenue, Inspection of farm labor camps, 307.505 305.105 Payments in lieu of taxes, 307.490 Deficiencies, 305.265, 305.575 Review of claim, 307.500 Dispute resolution, alternative, Multistate Tax Farm machinery and equipment Commission, 305.676 (Generally), 307.394, 307.397 Emergency communications tax, 403.225 Egg industry operations, 307.397 Enterprise zones, 285C.162, 285C.240, 285C.403, Field burning equipment, 307.390, 307.391 285C.405 Frost control systems, 307.397 Errors, 305.288, 311.208, 311.223 Hop harvesting equipment, 307.397 Expenses, 305.447 Irrigation equipment, 307.398 Federal or foreign state appeals, deficiencies, Mobile field incinerators, 307.390 Trellises, 307.397 Foreclosure judgments, 312.210 Farm roads, 308.236 Frivolous or groundless appeals, 305.437 Food processing equipment, see Food processing equipment exemption, this topic Acts of assessors, collectors, 305.265, 305.275 Nursery stock, 307.315 Orders of Leased public property Department of Revenue, 294.461, 305.275, Taxability, 307.110 Valuation, 307.060 305.404 et seq. Property value appeals boards, 305.275 Aircraft and aviation Heavy equipment rental tax, 307.883 (Generally), 308.558 Homestead deferral program, 311.672, 311.693, Airport districts, 307.120, 838.010, 838.015, 838.060 Airports, property, taxability, 307.110, 307.120 Industrial property, value, 305.403, 305.487, Allocation and apportionment, 308.550, 308.565 305.489 Central assessment, see Central assessment, this Information for taxpavers, 305,860, 306,255 Jurisdiction, Tax Court, 111.025, 118.410, 305.405, Exemption, foreign-owned carriers, 308.558 305.410, 305.412 Statements, filing date, 308.524 Jury, none, 305.425 Alcoholic beverages, see ALCOHOLIC BEVER-Large amounts of value, 311.814 Law, voidable levy contrary to, 294.461 Levies, voidable, 294.461, 294.515, 294.520 Allocation, utility values, interstate, 308.550 Amusement device tax, see LOTTERY, OREGON Mailing as service, 305.415 STATE Marijuana tax, 475C.688, 475C.702, 475C.726 Annexation and withdrawal Measure 5 (1994) appeals, 305.583 et seq. Boundary changes, 308.225 Multiunit housing, optional special assessment, Effect of assessment, 199.510 county assessor determinations, 308.701 et seq. Effective date, 222.180 Omitted property orders, 311.205 et seq. Special districts, 198.850 et seq. Other state appeals, effect, 305.305 Taxing districts by cities, 222.510, 222.520 Penalties, failure to timely file, waiver or reduction, Withdrawn areas, generally, 198.880, 198.882 305.422, 308.030, 308.296, 311.223 Appeal and review Potential refund credits, 305.286 (Generally), 305.263 et seq., 305.560, Procedural rules, 305.425 309.020 et seq. Process, service, 294.461, 305.415

Appeal and review (Cont.)

Proof, burden, 305.427

Property tax accounts, real market value, 305.287 Property value appeals boards, see Property value appeals boards, this topic

Psilocybin tax, 475A.674, 475A.690

Refunds or additional taxes, 311.806 et seg.

Reporting proceedings, 305.430

Service, complaints and petitions, 305.560

Standing, 305.275, 305.570

Stay, proceedings for collection, taxes, interest or penalties, 305.565

Subpoenas, 305.190, 305.420

Supervisory powers, 306.115

Supreme Court, decision or order of Tax Court, 305.445, 305.447

Tax Court, see TAX COURT, generally

Taxpayer Advocate, see TAXPAYER ADVOCATE, generally

Time for filing, 305.280

Timeshare property, 94.808

Transcript of proceedings, 305.493

Transient lodging taxes, 320.325

Transportation project taxes, 320.450, 320.470 Value

(Generally), 309.020 et seq.

Jurisdiction of tax court to determine, 305.412

Large amounts, 311.814

Property tax accounts, real market value, 305.287

Witnesses, 305.420

Apportionment

Levies, among counties, 310.110

State tax levy, see **State tax levy**, this topic United States payment in lieu of taxes, 305.615 Utilities, see Utilities, this topic

Appraisals and appraisers

(Generally), 306.125, 308.010

Action by Department of Revenue when county appraisals not in compliance with law, 308.062

Exemption to real estate license requirement, 696.030

In lieu taxation, property subject to, 307.120 Industrial property, see Industrial property, this topic

Information for taxpayers, making available, 306.255

Last, record, 308.234

Method of appraisal, rule, 308.234

Only registered appraiser to perform, 308.231

Registration and qualifications, generally, 308.010, 308.015

Report, annual, county appraisal programs, 308.050 Sales data, 308.233

Apprenticeship or training trust, exemption, 307.580

Armed forces service, see Military, this topic

Arson, relief not allowed, 308.440

Art museums, exemption, 307.130

Assessed value

(Generally), 307.032, 308.146 et seq.,

CONST. XI §11

100 percent value required, 308.232, 308.250

Appeals, see Appeal and review, this topic

Defined, 308.146

Destroyed or damaged property, see **Destroyed or** damaged property, this topic

Farmland, see Farmland, this topic

Historic property, 358.505

Oregon Community Power property, 757.883

Personal property, 308.232, 308.250

TAXATION (Cont.)

Assessed value (Cont.)

Property value appeals boards, see Property value appeals boards, this topic

Sales data, 308.233, 309.200

Assessment

(Generally), 308.146, 308.232, 308.250,

CONST. XI §11

Annexation or withdrawal, effect, 199.510

Appeals, see Appeal and review, this topic

Appraisals, see Appraisals and appraisers, this topic

Assessment and Taxation County Account, 294.178, 306.125, 308.062

Assessors, see COUNTY ASSESSORS, generally Bankruptcy

Equalization of, 309.150

Extension of time, 305.290

Building owned separately from land, 308.115

Cancellation, see Cancellation of taxes, this topic Central assessment, see Central assessment, this topic

Condominiums, see Condominiums, this topic

Data center property, 308.516, 308.518, 308.519

Date of assessment, 308.007, 308.210, 308.250

Deferral of special assessment, 311.702, 311.735

Description of real property, 308.210, 308.240

Division of assessments, 308.210, 311.280

Electronic filing, special assessment applications, 306.265

Emergencies, assessment services, counties in fiscal distress, 306.117

Equipment owned separately from land, 308.115

Errors in description, 308.240

Estate of decedent, 308.130

Exemptions, see **Exemptions**, this topic

Extension of time for, bankruptcy, 305.290

Farmland, see Farmland, this topic

Funding assistance program, counties, 294.175 et seq. Hardship relief, 307.475

Heirs and devisees, to, 308.130

Improvements owned separately from land, 308.115 Land use planning, consideration, 308.235

List, taxable real and personal property, requiring taxpayer to furnish, 308.285

Local improvements, see ASSESSMENTS

Machinery owned separately from land, 308.115 Mistake, omission of name of owner, 308.240

Mobile homes and manufactured structures, see

Mobile homes and manufactured structures, this topic

Multiple-unit housing, 307.370, 307.634

Nonprofit homes for elderly, 308.490

Notice, 305,267

Omitted property, see Omitted property, this topic

Partially exempt property, assessed value, 307.032 Partnership property, 308.120

People's utility districts election expense, 261.210 Percentage of assessed value, 308.232

Personal property, see Personal property, this

topic

Petitions for reduction, property value appeals boards, 309.026, 309.100, 309.104, 309.110

Property subject to, 307.030

Public utilities, see Utilities, this topic

Receivership, when property in, 308.135

Rehabilitated residential property, see Rehabilitated residential property, limited assessment, this topic

Reproduction costs, determining value of property, 308.275

Assessment (Cont.)

Roll, see Assessment rolls, this topic

Scenic easements, 271.729, 271.785

Settled or claimed government land, improvements on, 307.070

Severable rights, 308.115

Special assessments, see Special assessments, this topic

Timber taxes, see TIMBER TAXES, generally

Timeshare property, listing, 94.808

Trustees, 308.135

Undivided estate of decedent, 308.130

Undivided interest, 308.125

Uniform methodology, 306.120

Unit valuation, utilities, 308.555

United States property, see United States, this

Unknown owners, to, 308.240

Utilities, see Utilities, this topic

Watercraft

(Generally), 308.256

Central assessment, see Central assessment,

this topic

Floating homes, 308.250

Reduction and processing of deep-sea fish, 308.260

Assessment rolls

See also Tax rolls, this topic

Abbreviations, 308.240

Acres, noting on, 308.215

Advance collections, 311.370

Assessors, examining work, 308.335

Code areas, use of, 310.147

Contents, 308.215

Continuing rolls, 308.217

Corrections

(Generally), 306.115, 311.205 et seq.

Additional taxes due, 311.206

Appeal decisions, 305.440

By Department of Revenue, 309,400, 311,205

By officers in possession of roll, 311.205

By petition, maximum assessed value, 311.234

By property value appeals boards, 309.120

By vouchers, 311.150

Effect of order, 309.115

Errors or omissions, generally, 311.205

Real market value, consequence of order correcting, 309.115

Square footage, 311.234

Subsequent years, pending appeal, 305.285

Value increase, notice, 311.208

Delivery to tax collector, 311.115

False or fraudulent summary, perjury, 309.990

Form of, 308.217

Hardship relief, striking from roll, 307.475

Index of taxpayers names, 308.245

Industrial or commercial property, classification,

Irrigation districts, entries, 545.420, 545.603 Machinery and equipment, classification, 308.215

Manufactured structures, description, 308.210, 308.215

Name of owner, agent or representative, entry, 308.215

Oath of assessor upon completion, 308.320

Omitted property, see Omitted property, this topic

Potential refund credits, 305.286

Printouts required, when rolls do not constitute written records, 308.219

Public lands, 308.270

Record of assessment by assessor, 308.210

TAXATION (Cont.)

Assessment rolls (Cont.)

Residential property, ordering change or correction,

Restoration of current roll, 311.135

Summaries

(Generally), 309.310 et seq.

Change of valuation or addition of property,

ordering, 309.400 Penalties, 309,990

Recording and tabulating, 309.340

Review by Department of Revenue, 309.360

Table, combined results, 309.370

Transmission by assessor, 309.330

Supplement by Department of Revenue, 308.335

Utilities, see **Utilities**, this topic

Warrant of clerk authorizing collections, 311.110

Assessors, see COUNTY ASSESSORS, generally

Attorney General

Actions in courts of other states, 305.610

Enforcement of tax laws, 305.120

Foreclosure proceedings, powers, 312.020

Attorneys and law practitioners

See also Representation of taxpayers, this topic Attorney General, see Attorney General, this topic

Breaches of security, tax professionals' duties, 305.804

Discipline, use of tax returns, 9.565 Income tax (state), see **INCOME TAX (STATE)**

Tax consultant/preparer licensing, exemption, 673.610

Tax Court employees acting as, 305.480

Availability of information to property taxpayers, 306.255

Bad checks, payments, penalty, 305.228

Ballots, statement, 280.075

Bancroft Bonding Act, city indebtedness, limitations, 223.295

Bankruptcy

Assessment

Equalization of, 309.150

Extension of time, 305.290

Collections

(Generally), 311.480

Accounts, counties, 311.484

Reports, annual, tax collector, 311.489

Tax claims, tasks, Department of Revenue employees, 180.265

Beach lands, exemption of, 307.450, 307.818, 307 821

Bees, exemption, 307.325

Beverage containers, exemption, 307.402

Bicycle excise tax, 320.415 et seq.

Bill of Rights, Taxpayer, see Taxpayer Bill of Rights, this topic

Biomass combustion property, exemption, 308.521

Board of County Commissioners

Map and plats, agreements with Department of Revenue, 306.125

Tax levy, see **Levies**, this topic

Boathouses and floating structures

Assessment, 308.250

Berthing facilities, certain, not exempt, 307.120

Bona fide purchasers, tax liens, 311.235

Cancellation, abandoned floating homes, 90.675 Change of situs

Liens, attachment, 311.405

Removal from state, 311.405

Deferral, homestead, 311.684, 311.686

Definition, 830.700

Eligible as homesteads, 310.623

Boathouses and floating structures (Cont.)

Mortgagees, tax statements, 311.252 Refunds, when prohibited, 311.808 Taxability, 307.120, 307.190

Boats

See also Ships and shipping, this topic (Generally), 308.256

Assessment, see Assessment, this topic

Boathouses and floating homes, see Boathouses

and floating structures, this topic Fuel tax estimate, 319.415

Homestead deferral taxes, 311.684

Bona fide purchaser, protection, 311.235, 311.405 **Bonds**

Bond principal and interest, levy, public bodies, 287A.140, 287A.380, 311.662

Capital costs, limitations, 305.586, CONST. XI §11L

Community colleges and districts, levy, 341.616, 341.690, 341.715

Education districts

Capital costs, CONST. XI-P §2, CONST. XI §11L State guaranty, bonded indebtedness, CONST. XI-K §4

Federal tax exemption, interest, 286A.145, 286A.824

Fuel taxes, proceeds use, retirement, CONST. IX §3a

General obligation bond tax levy, 287A.140, 287A.380

Higher education building bonds, 286A.833, 286A.848, CONST. XI-F(1) §3, CONST. XI-G §3

Land bank authorities, exemption, 465.615 Oregon Health and Science University, capital costs, CONST. XI-L §1, CONST. XI-L §2

Pension liabilities, state, CONST. XI-O §1 Pollution control facilities, tax levy, CONST. XI-H §4

Real market value limitations, computation, 308.207

Real or personal property projects, state, CONST. XI-Q §2

Reforestation bonds, tax levy, CONST. XI-E §1 Schools and school districts, see SCHOOL

FINANCE

Seismic rehabilitation, public buildings, CONST. XI-N §1, CONST. XI-N §2, CONST. XI-M §1, CONST. XI-M §2

Small scale local energy loans, tax levy, CONST. XI-J §4

Tax Court jurisdiction, 305.410, 305.580 et seq. Veterans loans, tax levy, CONST. XI-A §4

Water development projects, tax levy, CONST. XI-I(1) §4

Bonds and undertakings

Appeals, 305.565

Cigarette tax, see CIGARETTE TAX

Estate tax, 116.083, 118.250, 118.300

Lien release, 305.140

Tax collector

(Generally), 311.060

Property, 311.015, 311.060, 311.345

Books and papers, subpoeniing and examination by Department of Revenue, 305.190, 308.316 **Boundary changes**

(Generally), 308.225

Cities, tax questions, submission to electors, 222.050

Defined, 308.225

Ownerships, Circuit Court suit, notice to assessor, 105.705

Tax rate estimates, 199.476, 221.040

TAXATION (Cont.)

Boundary changes (Cont.)

Taxing districts

County road, 371.110

Schools

Boundary boards, 330.080, 334.690 Date change takes effect, 330,101, 330,103 Special districts, 198.720, 198.747

Breaches of security, tax professionals' duties, 305.804

Bridges, interstate, exemption, 381.824

Brownfields incentive programs, see note after, 307.430

Bud worm control, 527.360

Budgets

Definitions, 294.311

Local Budget Law, 294.305 et seq.

Municipal corporations, see Local governments, this topic

School districts, preparation, 328.542

To assessors, 310.060

Burial grounds, exemption, 97.660

Business inventories, exemption, 307.400

Business license taxes

Building permits, 455.180

Construction contractors, 701.013, 701.015, 701.020 Emergencies, out-of-state businesses, 401.690 Landscape contracting businesses, 671.750, 671.755, 671.760

Real estate brokers, 696.365

Business personal property, warrants, see Warrants, this topic

Camping or recreational vehicle spaces, government owned, taxation, 390.232

Cancellation of taxes

See also Compromise of taxes, this topic; Waiver, this topic

(Generally), 305.155, 305.295

Common school lands, assessments, 311.804

Destroyed or damaged property, 308.425

Donated property, 311.795

Farmland, disqualified, 308A.119

Floating homes, abandoned, 90.675 Foreclosures by public body, 275.260

Interest, 305.295

Manufactured structures, 90.675

Penalty, 305.295

Reasonable doubt, taxpayer liability, 305.295

Total of \$10 or less, 311.795

Uncollectible taxes, 305.155, 311.790 Upon certificate of Department of State Lands, 311.804

Cargo containers, exemption, 307.835 Categories

Operating taxes or taxes for bonds or obligations. declaring rate or amount, 294.456 Property tax items, 310.150

Cemeteries

Cemetery maintenance district, power of taxation, 265.140

Exemptions

Corporate, 317.080

Municipal assessments, 223.775

Property, 97.660, 97.675, 307.150, 307.155, 307.157, 307.158

Historic, 308A.125

Low income housing, use for, 307.158

Central assessment

(Generally), 308.505 et seq.

Annual statements, 308.524, 308.525

Apportionment among counties, 308.565

Classification of real and personal property, 308.510

Central assessment (Cont.)

Designated utilities and companies, 308.515 Exemptions

(Generally), 308.516, 308.674

Aircraft, 308.558

Biomass combustion property, 308.521

Communication-related property, 308.671

Data center property, 308.516, 308.518, 308.519

Railroad cars, 308.665

Personal property, application of laws, 307.020

Rules and regulations, 308.655

Certificates

Homestead deferral program, continuing eligibility, 311.689

Real property conveyances, taxes paid, 311.411 Sales, sheriffs, 93.640

Taxes levied or imposed, 311.105

Charitable and nonprofit entities

Exemptions

(Generally), 307.130 et seq.

Agricultural workforce housing and farm labor camps, see Agriculture and horticulture, this topic

Child care facilities, see Child care facility exemptions, this topic

Emergency equipment, maritime fire and safety associations, 307.197

Land held for building residences for low income persons, 307.513

Limited liability companies, 307.022

Low income housing, see Low income housing, this topic

Nonprofit corporation housing for the elderly, 307.241, 307.242, 307.243, 307.244, 307.245,

Nonprofit homes for the elderly, see Nonprofit homes for the elderly, this topic

Public park or recreation property, 307.115 Religious organizations, see Religious organizations, exemptions, this topic

Student housing, 307.145, 307.195, 307.471

Limited liability companies, 307.022

Checks, bad, payment, penalty, 305.228

Child care facility exemptions (Generally), 307.145, 307.485

Appeals, aggrieved taxpayers, 307.510

Claiming exemption, 307.495

Compliance with laws and rules, verification, 307.495

Definitions, 307.480

Payments in lieu of taxes, 307.490

Review of claim, 307.500

Child care, employer tax benefits, providing information, state agencies, 182,105

Christmas trees, exemption from property tax,

Churches and church property, see Religious organizations, exemptions, this topic

Cider, see ALCOHOLIC BEVERAGES

Cigarette taxes, see CIGARETTE TAX, generally Circuit courts

See also Actions and proceedings, this topic; Appeal and review, this topic

Enforcement of tax laws, 305.190

Cities

Annexation

Generally), 199.487, 222.111, 222.180

Effect on assessment, 199.510

Uncollected taxes, 222.510

Ballot title, local option tax, 250.038, 280.070, 280.075

Bonds, limitation, 222.520

TAXATION (Cont.)

Cities (Cont.)

Boundary change, notice to assessor, 199.461

Bridges, levy to maintain, 381.665

Business license taxes, see Business license taxes, this topic

Business privilege, parking purposes, 223.825 City-county consolidation

(Generally), 199.743, 199.765, 199.775

Charter provisions, 199.765

Differential taxation, 199.765

Exempt property, 307.090, 307.120

In lieu taxation to school districts, 307.090

Property, taxability, 307.090, 307.120

Receipts from revenue producing property, reserving, 294.373

Rehabilitation of rental units, 308.450 et seq. Tax penalties and interest, certain, canceled, $31\overline{1}.520$

Urban renewal and redevelopment projects, 457.450

Collection and payment

Property taxes, 311.255, 311.260, 311.265

State agencies, agreements, 305.620, 305.630

Withholding, public officers, employees, 305.625, 305.630, 305.635, 305.640

Community houses, construction, 276.732, 276.734, 276.736

Commuter ridesharing arrangements, tax prohibition, 825.350

Computation period, 280.060

Conferences, intervenors, political subdivisions, 305.620

Consolidation, 222.295

Consolidation and mergers, tax questions, submission to electors, 222.050

Construction taxes, see Construction taxes, this topic

County road tax apportionment, 368.710

Deeds and warrants, 1893 city, 221.925

Donated property, cancellation of tax, 311.795

Drainage district lands, 547.460

Exemptions, property, generally, 307.090, 307.110. 307.120

Foreclosure, acquisition by, effect, 311.520

Fuel taxes, see **FUEL TAXES**

Historic ghost towns, Local Budget Law not applicable, 294,316

Housing, see **Housing**, this topic

Incorporation petition, inclusion, permanent rate

limit for operating taxes, 221.031

Insurance companies, 731.840

Levies

Ballot measure statements, 280.075

Computation period, 280,060

Excessive, 310.070

Limitations, CONST. XI §11,

CONST. XI §11b et seq.

Notice to assessor, county clerk, Department of

Revenue, 294,458, 310,060

Rate, computation, 310.065, 310.090

Valuation certificate, 310.100

Libraries, see Libraries and library districts, this topic

Lien foreclosure

Effect on rights, 312.250

Redemption, 312.170

Assessments, effect, 312.290

Validation, 312.370

Limitations and restrictions, CONST. XI §5, CONST. XI §11, CONST. XI §11b et seq.

Liquor, imposition prohibited, 473.190

TAXATION (Cont.) TAXATION (Cont.) Cities (Cont.) Collection (Cont.) Local option taxes, see Local option taxes, this Destruction of assessed real property, 311.420 Discounts, see Discounts, this topic Marijuana taxes, 475C.113, 475C.453 Dissipation of assessed real property, 311.420 Mergers, petition inclusion, permanent rate limit Districts, 311.255, 311.265 for operating taxes, 222,620, 222,650 Drainage district tax, 547.480 Multiple-unit housing, see Multiple-unit housing, Due dates, 311.505 this topic Emergencies, collection services, counties in fiscal Open space lands, special tax assessment, 197.186, distress, 306.117 308A.309, 308A.312 Emergency communications tax, 403.202, 403.225 Orchestras, 358.820, 358.831, 358.840, 358.850 Financial institution data match system, see Parking facility purposes, business privilege, FINANCIAL INSTITUTIONS Floating reduction or processing plants, 308.260 Parks and recreational areas, 226.220, 308A.309, Grantor, grantee, liability, 311.275 308A.312 Heavy equipment rental tax, 307.878, 307.883 Portland, Multistate Tax Commission, consultant, Interest, see Interest, this topic 305.665 Liability for year of sale, 311.275 Projects, property, services, financing, 280.060, Liens, see Liens, this topic 280.064, 280.070, 280.080, 280.090, Marijuana tax, 475C.682, 475C.688, 475C.726 CONST. XI §11, CONST. XI §11L Mobile homes, 311.512 Psilocybin taxes, 475A.534 Municipal tax collectors, criminal records checks, Public ways, exempt from state tax, 307.200 181A.202 Riparian habitat, designation, authorization, Notice to county treasurer, tax collector, 311.385 308A.359, 308A.360, 308A.362 Partial payments, 311.515 Road district Payments with Assessment, 19,000 to 25,000, inclusion, effect, Bonds or coupons, 545.589 371.520 Lawful money, 311.260 Special fund, 371.105 School districts, payments in lieu, 307.090 Warrants, 311.265 Personal property tax Sports facilities, exemption, 307.171 Assessor, by, 311.465 Transient lodging taxes, see Transient lodging taxes, this topic Contents, 311.361 Treasurer, notice, foreclosure sale, 312.390, 312.420 Property removed from county, 311.475 Utilities, nonfranchised, 221.450, 221.655 Psilocybin tax, 475A.666, 475A.674 Vertical housing development zones, see Vertical Public property held under leasehold, etc., 311.650, housing development zones, this topic 311.651 Claims, improvement on, taxability, 307.080 Real property conveyances to public entity, 311.411 Closing agreements, Department of Revenue, Receipts, see Tax receipts, this topic 305.150 Reciprocity among counties, 311.475 Clothing, exempt, 307.190 Refunds Coal, assessment, 308.115 Abandonment of purpose, 311.815 Code areas Amounts in excess of tax, 311.806 Assessor to establish, 310.147 Authorized in event of certain boundary Total to be raised, each taxing district, 310.153 changes, 311.821 Collection Property not within jurisdiction, 311.806 See also Debtors and creditors, this topic; Tax Removal collector, this topic Assessed real property, 311.420 Actions Improvements, 311.165 Delinquent utility tax, 311.655 Timber, 311.425 Dissipation, removal or destruction of realty, Revenue Department, collection agencies, engaging, 311.420, 311.430 foreign state collections, 305.850 For collection, 311.455 Separate fund, money received for specific object, Public property held under leasehold, etc., keeping, 311.350 311.650, 311.651 Setoffs, debts, due state, 293.250, 293.254 Removal of timber, injunction, 311.425, 311.430, Settlements with county treasurer, 311.395 Sewerage assessments, State Treasurer, 224.400 Advance, see Advance collections, this topic Standing timber, removal, 311.425, 311.430, Amusement device tax, 320.080, 320.150 311.990 Appeal resolution, additional taxes due, 311.513 State of Oregon, foreclosed lands, 311.525 Bankruptcy, see Bankruptcy, this topic State property tax, limit, 311.660 Buyer and seller liability, 311.275 Statements Cancellation, see Cancellation of taxes, this topic Monthly settlements, 311.395 Cigarette tax, see CIGARETTE TAX Taxes collected, uncollected, 311.531 City foreclosure, effect, 311.520 Summary Collection agencies, engaging, foreign state collec-Delinquent taxes, 311.465 tions, Revenue Department, 305.850 Jeopardy, 311.465 Compromise, see Compromise of taxes, this topic Construction taxes, 320.170, 320.179 Review of order, 311.467 Suspension, 305.155 Consumer reporting agencies, reports to, 314.843 Correcting errors on rolls, 311.205 Taxes collected with county taxes, 311.255 Delinquent tax debts, posting on website, 305.806 Transient lodging taxes, see Transient lodging

taxes, this topic

Deposit with county treasurer, 311.385

Collection (Cont.)

Transportation project taxes, 320.405, 320.415, 320.420, 320.445, 320.450, 320.465, 320.480, 320.485, 822.043

Uncollectible taxes, 305.155, 311.790

Uniform methodology, 306.120

United States property, certain, 311.650, 311.651 Utilities

As other collection, 308.621 Delinquent taxes, actions, 311.655 Railcar companies, 308.640 Warrants, see **Warrants**, this topic

Commercial activity tax, see CORPORATE TAXA-

Commercial fishing, see COMMERCIAL FISHING Commissioner of Labor and Industries, furnish list of persons issued electric labels, 308.310

Common School Fund, oil and natural gas taxes, proceeds source, 324.340, CONST. VIII §2

Communications entities

Central assessment, see **Central assessment**, this topic

Income taxes, broadcasting sales, apportionment, 314.674

Telecommunications, see Telephones and telecommunications, this topic

Community colleges and districts

Bonds, payment, 341.616, 341.690, 341.715 Interstate taxing authority, feasibility discussions, county governments and organizations, 341.309 Levy

(Generally), 341.305, 341.308 Authority, 341.305, 341.308

Bonds, payment, 341.616, 341.690, 341.715 Operating taxes, permanent rate limit, 341.045, 341.085, 341.095, 341.115, 341.308

Outside limitation, 341.369

Libraries, 357.410

Local option tax, 280.057

Operating taxes, permanent rate limit, 341.045, 341.085, 341.095, 341.115, 341.308

Short-term bonds, 341.715

State bonds, building projects, CONST. XI-G §3

Community forest authorities, see FORESTS AND FORESTRY

Commuter ridesharing arrangements, local government tax prohibition, 825.350

Compact, multistate, see MULTISTATE TAX COMPACT, generally

Complaints, see COMPLAINTS

Compromise of taxes

See also Cancellation of taxes, this topic;

Waiver, this topic

(Generally), 305.145, 311.785 Corporate income, excise, 305.145

Drainage districts, 548.370, 548.520

Estate tax, 118.350

Irrigation districts, liens, 545.462, 545.464, 545.466 Personal income, 305.145

Taylor Grazing Act, lands conveyed to United States, 311.800

Computers and information systems

Assessment rolls, 308.217, 308.219

Assistance with tax law questions, electronic resources, Department of Revenue, 305.261, 305.262

Computer record, defined, 311.253

Data center property, assessment, 308.516, 308.518, 308.519

Delinquent tax debts, posting on website, 305.806 Demographic data collection and use, 305.686, 305.687, 305.688, 316.366

TAXATION (Cont.)

Computers and information systems (Cont.)

Financial institution data match system, see FINANCIAL INSTITUTIONS

Income taxes, broadcasting sales, apportionment, 314.674

Internet access taxes, prohibition, 305.822

Magnetic tape, use, 308.217

Mortgagee payment, defective printout or magnetic tape, effect, 311.507

Printouts, tax rolls, 308.217

Statements, mortgagees, 311.252

Tax court, electronic data processing records, 305.485

Tax statements, computer record, 311.253

Warrants, business personal property, electronic filing, see **Warrants**, this topic

Condemnation, eminent domain, effect on tax liens, 311.410, 311.412, 311.413, 311.414

Condominiums

Additional taxes, approval, declaration or amendment, 100.110

Advance collections, unit ownership declaration, 100.110

Affordable housing covenants, property burdened by, exemption, 307.555, 307.558

Assessment of property

(Generally), 100.555

Assessment roll, 308.215

Collection, 100.110, 311.370

Declaration, recording, conditions, 100.110

Historic property special assessment, 358.505, 358.543

Index of taxpayers, 308.245

Leaseholds, 100.555

Liens, 100.450, 100.600

Maps and diagrams, 308.245

Corporate excise tax, 317.067

Declaration

Approval, requirements, 100.110

Contents, 100.105

Recording, plat, 100.115, 100.116

Liens, 100.110, 100.450, 100.600

Multiple-unit housing, change to unit ownership, exemption termination, 307.627

Property value appeals boards, determination, 100.555

Variable property, 100.150, 100.155

Confidential records, see Records and recording, this topic

Consent of people, CONST. I §32

Conservation easements

Conveyance of property, effect on value, assessor's report, 271.729

Special assessment

Application, approval, 308A.456

Definitions, 308A.450

Disqualification, 215.236, 308A.465,

308A.703 et seq.

Dwellings, 308A.462

Inspections of land, 308A.465

Requirements, 308A.453

Valuation, 308A.459

Conservatorships, see CONSERVATORSHIPS Constitutional limitations, see Limitations, this

topic

Construction of the law, 305.110

Construction taxes

(Generally), 320.170 et seq. City or county ordinance or resolution, 320.192 Collection, 320.170, 320.179 Exemptions, 320.173

Construction taxes (Cont.)

Limitations, rates, 320.176

Long-term facilities plan, 320.183

Payment of taxes, 320.189

Resolutions, school district boards, 320.179

Restrictions

Local governments, 320.171

School districts, 320.170

Revenues, uses

City or county, 320.195

School districts, 320.183, 320.186

Consultants and preparers, see TAX CONSUL-TANTS AND PREPARERS, generally

Contract purchases, definition, 275.180

Contracts and agreements

Conveyance, consideration, stating on face, 93.030

Filing copy with assessor, 311.280

Intangible personal property exemption, 307.020, 307.030

Notices, generally, means of providing, 305.127

Public contracts, see PUBLIC CONTRACTS

Recording, 93.635

Transportation project taxes, 320.480, 320.485

Control and supervision, property taxation system, Department of Revenue, 306.115

Conveyances, see Deeds and conveyances, this

Corporations, see CORPORATIONS Corrections

Assessment rolls, see Assessment rolls, this topic Tax rolls, see Tax rolls, this topic

Costs and disbursements, tax collectors, injurious acts, recovery, 311.015

Counties

(Generally), 310.010, 310.020, 310.030, 310.040

Amount of tax, determination, 310.010

Apportionment, see **Apportionment**, this topic Appraisals, 306.125, 306.126

Assessment expenditures, funding assistance,

294.175 et seq. Assessors, see **COUNTY ASSESSORS**, generally

Bankruptcy accounts, 311.484

Charter counties

Definitions, 306.005

Surety bond of tax collector, 311.060

Tax roll, delivery to tax collector, 311.020

Clerks, see County clerks, this topic

Commuter ridesharing arrangements, tax prohibition, 825.350

Construction taxes, see Construction taxes, this

County historical fund, 358.180, 358.230

County school fund, apportionment, 328.045

County service districts, 222.510, 451.490, 451.540. 451.547, 451.585

Exemptions, property, generally, 307.090, 307.110, 307.120

Federal moneys in lieu of property taxes, 293.555 Foreclosed lands

Acquisition by, 275.090

Vacation of whole plats, 275,105

Foreclosure proceedings, see Foreclosures, this topic

Forests, see County forests, this topic

Fuel taxes, see FUEL TAXES

Governing bodies, see County governing bodies, this topic

Heavy equipment rental tax, revenues, 307.888

Historical fund, 358.180, 358.230

Housing, see Housing, this topic

Land

Exchange of, 275.060

TAXATION (Cont.)

Counties (Cont.)

Land (Cont.)

Sales, see Sales, this topic

Levying authority, generally, 310.020, 310.030

Libraries, see Libraries and library districts,

Local improvements, CONST. VI §10

Local option taxes, see Local option taxes, this topic

Marijuana taxes, 475C.113, 475C.453

Mobile homes, see Mobile homes and manufactured structures, this topic

Multiple-unit housing, see Multiple-unit housing, this topic

Officers

(Generally), 204.016

Liability, overspending, 294.100

Property tax services emergencies, 306.117

Property value appeals boards, see Property value appeals boards, this topic

Psilocybin taxes, 475A.534

Reciprocity, tax collection, 311.475

Recreation areas

Agreements to manage timber, 275.330

Conveyance, 275.370

Designation, 275.320

Reducing levy, 310.040

Rehabilitation of rental units, 308.450 et seq.

Riparian habitat, designation, authorization, 308A.359, 308A.360, 308A.362

Road districts, see County road districts, this topic

Road funds

Apportionment, 368.710

Limitation, 368.705

Roads, see County roads, this topic

Schools and school districts, see SCHOOL

FINANCE

State tax levy, collection, payment, 311.658

Tax collection reciprocity, 311.475

Tax deferred property

Listing, recording, 311.674, 311.675

Payment of equivalent to, 311.676

Tax reduction programs, see Tax reduction programs, this topic

Transient lodging taxes, see Transient lodging taxes, this topic

Treasurer, see County treasurer, this topic Urban renewal and development projects, 457.450

Vertical housing development zones, see Vertical housing development zones, this topic

Weed control, 569.420, 569.425

County board, translator districts, definition, 354.605

County clerks

Attachment writs, 311.420, 311.455, 311.655

Charter counties, 306.005

Clerk of property value appeals boards, 309.024

Discounting county orders, claim demands, 311.270

Distribution schedules, approving, 311.390

Home rule counties, 306.005

Irrigation districts, 545.603

Levies, notice to, 310.060 Lien foreclosure, 312.130

Motor carrier taxes, 825.504 Property tax warrants, 311.625

Ratio study, filing, 309.200 Warrants for collection, issuing, 311.110

County forests

Agreements to manage timber, 275.330

Designation, 275.320

Exchanging land, 275.335

TAXATION (Cont.) TAXATION (Cont.) County forests (Cont.) Crimes and offenses (Cont.) Sale of forest products, 275.340 Prosecution, 305.120 County governing bodies Returns, false, 305.815, 305.990 Appraisals, 306.125, 306.126 Timber taxes, 321.991 Assessment and levy upon failure of board Customer lists, intangible personal property Drainage districts, 547.485 exemption, 307.020, 307.030 Irrigation districts, 545.422 Damaged property, see Destroyed or damaged Ports, 777.440, 777.445 property, this topic Cancellation of taxes Damages, recovery, false returns, fraudulent acts Donated property, 311.795 by tax collector, 311.015 Lands conveyed to United States, 311.800 Data center property, assessment, 308.516, 308.518, 308.519 Prohibited, exceptions, 311.785 Total of \$10 or less, 311.795 **Dates** Assessment, 308.210, 308.250 Uncollectible taxes, 311.790 Charter counties, 306.005 Due dates, see **Due dates**, this topic Clerical help, duty to furnish, 311.065 **Debtors and creditors** Compromise of interest, 311.785 See also Collection, this topic Hardship relief, powers and duties, 307.475 Debt to state, income taxes, 314.440 Property tax services emergencies, 306.117 Delinquent tax debts, posting on website, 305.806 Refunds, special taxes, 311.815 Dissipation, removal, destruction of realty, 305.410, Sale of county lands, order to sheriff, 275.110 311.420, 311.430 School districts bond tax, 328.265 Owner as debtor Personalty, 311.455 **County road districts** See also Road assessment districts, this topic Realty, 311.420 Assessments and collection, 371.097, 371.500, Payment and collection before judgment, 311.415 Decedents' estates, see Estate of decedent, this 371.505 Boundary changes, effect, 371.110 Deciduous plants, exemption, 307.320 Drainage road districts tax levy, limitations, Declaratory rulings, 305.105 371.065 Levy, 371.097 Deeds and conveyances (Generally), 93.850, 93.870 **County roads** See also Highways and roads, this topic By counties, 275.296, 275.370 Cities under 1893 Act, sufficiency, 221.925 Exempt, 307.200 County, sale, 312.200, 312.260, 312.270 Apportionment, 368.710 Liability, grantor and grantee, 311.275 Levy for, 368.705 Penalties for false statements, 93.990 County service districts, 222.510, 451.490, 451.540, Recording of real estate conveyances, 93.030 451.547, 451.585 Statements, information required, 93.260 **County treasurer** Tax information required, 93.260 Agricultural workforce housing and farm labor To counties Form and effect, 275.020 camp payments, disposition, 307.490 Child care center payments, disposition, 307.490 Instruments of, 93.030 Deposit with county treasurer, tax collector, tax Warranty deeds moneys received, 311.385 Bargain and sale, form, 93.860 Form, 93.850, 93.870 Paying over to taxing units, 311.390 Settlement, by collector, 311.395 Quitclaim form, 93.865 State tax, forwarding, procedure, penalty, 311.375 Special, form, 93.855 Covenants, implied, 93.140 Default procedure, foreclosed lands, 275.220 Crater Lake National Park, U.S. jurisdiction, Deferral 272 070 Assessments, local improvements, see ASSESS-Credit of payments, property taxes, tax collector, **MENTS** Disaster areas 311.356 Credit unions, see CREDIT UNIONS Definitions, 311.740 Crimes and offenses Election, 311,745 Amusement device tax, 320.990 Notification, 311.775 Cigarette tax violations, 323.480, 323.482 Payments to counties, 311.780 Collection officers, 311.990 Qualifications of property, 311.750 Estate tax, 118.990 Recordation of deferral properties, 311.761 Time for payment of deferral taxes, interest, False statements, 305.815, 305.990, 307.990 Former officers, representation of taxpayers, foreclosure, 311.755 305.260, 305.990 Voluntary payment, deferred taxes, 311.759 Fraud and deceit, see FRAUD AND DECEIT Homesteads Fuel tax violations, 319.990 (Generally), 311.666 et seq. Homestead exemption, deferral, false oath, 311.990 Appeals, 311.672, 311.693, 311.695 Assessor, notation upon assessment roll, 311.674 Municipal tax collectors, criminal records checks, Condemnation, continued deferral, 311.683 Continuation of deferral, surviving spouse or 181A.202 Penalties, see Fines and penalties, this topic disabled heir, 311.688 Perjury (Generally), 305.160, 305.990, 308.990, 311.990 County median RMV limit, 311.670 Equalized assessment roll summaries, false or Deed or contract clauses prohibiting application

fraudulent, 309.360, 309.990

Property assessments, 308.990

for deferral, void, 311.700

Definitions, 311.666

TAXATION (Cont.)	TAXATION (Cont.)
Deferral (Cont.)	Deficiencies (Cont.)
Homesteads (Cont.)	Levy of taxes for, CONST. IX §6
Denial or discontinuance, appeal, 311.672	Notice, 305.265, 305.267
Disability ceases, eligibility loss, 311.687 Eligibility	Payment, 305.265 Time limit for notice of, 314.410
Certification of continuing eligibility, 311.689	Definitions
Determination, appeals, 311.672	Accepted farming practice, 308A.056
Individuals, 311.668	Accrual basis, 294.311
Property, 311.670	Activity, 294.311
Estimate of deferred taxes, 311.679	Additional taxes, 311.206
Events requiring payment of deferred taxes,	Agricultural workforce housing, 307.480
311.684 Filing of claim	Alternative energy system, 307.175 Appropriation, 294.311
(Generally), 311.668	Area, 308.149, 308.151
Continuation of deferral, surviving spouse or	Assessment date, 308.007
disabled heir, 311.688	Assessor, 306.005, 308.005
Deadline, 311.672	Association, 308.505
Form, 311.672	Average maximum assessed value, 308.149
Foreclosures (Generally), 311.686	Average real market value, 308.149
Application to delay, 311.693	Boathouse, 830.700 Bona fide purchaser, 311.235
Taxes unpaid before deferral, effect, 311.691	Boundary change, 308.225
Uncollected taxes, reimbursing state, 311.694	Budget period, current budget period, ensuing bud-
Health, absence from homestead, 311.670,	get period, 294.311
311.706	Budget, budget document, budget resources,
Income limits, 311.668	294.311 Project and the 211.507
Insurance, 311.670 Joint and several liability of transferees, 311.695	Business days, 311.507 Business personal property, 311.636
Liens	Car, 308.505
(Generally), 311.673, 311.675	Cargo containers, 307.835
Estimate of deferred taxes, 311.679	Cash basis, 294.311
Recording, 311.675	Center pivot irrigation system, 307.398
Taxes unpaid before deferral, 311.691	Centrally assessed, 308.505
Limitations of effect of deferral, 311.696 Listing, taxes, lien, interest, 311.674	Collection reimbursement charge, 320.300 Commercial floating structure, 308.290
Net worth limits, 311.668	Communication, 308.505
New claims, limitation, 311.672	Company, 308.505
Notice to taxpayer, annual, 311.678	Computer record, 311.253
Payment of taxes	Conference center, 320.300
By taxpayer or interested party, 311.690	Confidential information, 320.332
Continuation of deferral, surviving spouse or disabled heir, 311.688	Conservation, 308A.740 Contract purchaser, 275.180
Credit, priority, 311.356	Convention center, 320.300
Disposition of collected taxes, 311.690	Corporation, 308.505
Interest computation, 311.674	County board, 354.605
Required, 311.684, 311.686	County clerk, 306.005
Voluntary, 311.679, 311.690 Retroactive claim, request, 311.681	County court, 306.005, 311.010 County median RMV, 311.666
Reverse mortgage prohibition, 86A.196, 311.700	Cultured Christmas trees, 308A.056
Senior Property Tax Deferral Revolving Account	Current assessment year, 306.115
(Generally), 311.701	Current or currently, 308A.300
Deferred special assessment payments,	Customer, 192.583
311.725, 311.730 Payments to counties, 311.676	Data center, 308.505 Data transmission services, 308.505
Receipts from foreclosure proceedings,	Disability, person with a, 311.666
311.673	Disabled heir, 311.666
State payments to counties, 311.676	Eligible child care facility, 307.480
Sunset of program, 311.667	Eligible Indian tribe, 307.181
Industrial improvements in rural areas, see note	Encumbrances, 294.311
after, 307.340 Deficiencies	Ensuing year, 294.311 Exclusive farm use zone, 308A.053
(Generally), 314.407, 314.466	Expenditure, 294.311
Administrative appeal, 305.265	Facilities, 225.310, 468.155
Assessment, 305.265	Facility, 311.855
Determination, Tax Court appeal, 305.575	Farm labor camp, 307.480
Estate tax, see ESTATE TAX	Farm use, 308A.056, 308A.059
Federal or foreign state appeals, 305.305 Income tax (state), see INCOME TAX (STATE)	First-time filer, 307.162 Fiscal year, 308.007
Income tax (state), see INCOME TAX (STATE) Interest, 305.220, 305.222, 305.265	Floating home, 830.700
Late returns, allowance, 305.265	Floating structure, 308.290
Law enforcement agencies, assistance, request,	Food processor, 307.455
305.225	Fraternal organizations, 307.134

Definitions (Cont.)

Fund balance, 294.311

Good and sufficient cause, 307.162 Governing body, 294.311, 308.450

Government restriction on use (multiunit housing), 308.701

Government services, 307.181

Grant, 294.311 Hardship, 307.475

Heavy equipment rental tax, 307.870

Historic property, 358.480 Historical or original cost, 308.505

Homesite, 308A.053

Homestead, 307.286, 307.295, 310.800, 311.666, 311.702

Household income, 311.666

Income, 311.666

Independent data center, 308.505

Inland water, 308.505

Intangible personal property, intangibles, 307.020

Intergovernmental entity, 294.311 Internal Revenue Code, 305.842

Internet, 305.822 Internet access, 305.822 Interstate, 308.505 Land, 311.740

Land (state lease exemption), 307.168 Large private railcar company, 308.505

Lender (housing), 307.515 Liabilities, 294.311

Limited equity cooperative, 307.515, 317.097

Local Budget Law, 294.311 Local transient lodging tax, 320.300

Locally assessed, 308.505

Lot, 92.010

Lot line adjustment, 308.149

Low income (housing), 307.515, 307.540

Low income housing assistance contract, 307.603

Major partition, 92.010 Major work, 308,665

Manufactured structure, 307.021

Map, 92.010 Media, 307.020

Memorandum, 93.640, 93.710 Minor construction, 308.149 Minor partition, 92.010 Mobile modular unit, 308,866

Mortgagee, 311.252 Multiple-unit housing, 307.603 Multiunit rental housing, 308.701 Municipal corporation, 294.311

Negotiate, 92.010

Net working capital, 294.311

Net worth, 311,666

New property or new improvements, 308.149 Nonexclusive farm use zone farmland, 308A.053

Nonprofit corporation, 307.130 Online service data center, 308.505 Open space lands, 308A.300 Organizational unit, 294.311

Owner, 308A.300

Owner of record on the tax roll at the time of refund,

311.806

Particulars, 314.835

Person, 192.311, 308.505, 311.605

Personal estate, 307.020 Pollution control facility, 468.155

Population, 294.311

Principal exterior timber access roads, 308.236

Property, 308.505, 308.510, 311.644

Property class, 308.149

Property having situs in this state, 308.505

TAXATION (Cont.)

Definitions (Cont.)

Property of a housing authority, 307.092

Property tax moneys, 311.385 Property taxes, 311.666

Public body (dividing assessments), 308.210,

Public Meeting Law, 192.610 Public record, 192.005, 192.311 Public utilities, 294.311

Qualified heavy equipment, 307.870

Railcar, 308.505 Real property, 307.010 Receipts, 294.311

Rehabilitated rental residential property, 308.450

Rehabilitation improvements, 308.450 Remediation plan, 308A.053 Rent (heavy equipment), 307.870

Rent (housing), 307.515

Reserve for encumbrances, 294.311 Residential floating structure, 308.290

Reuse, 459.005 Revenue, 294.311

Riser (irrigation systems), 307.398

Road, 92.010, 308.236

Rural health care facility, 307.804

Sale, sell, 92.010

Severe adverse conditions on farmland, 308A.053

Significant hardship, 305.801 Single-unit housing, 307.651

Small private railcar company, 308.505

Special assessment improvement amounts, 311.702

Special reserve fund, 294.311

Street, 92.010

Student housing, 307.471

Subdivided land, subdivisions, 92.010 Substantial compliance, 308.450 Surviving spouse, 307.295

Tax, 305.822

Tax collector, 306.005 Tax vear, 308,007

Taxable personal property, 308.290 Taxes, 305.610, 311.505, 311.666 Total tax liability account, 311.806

Total value of all taxable property in the district, 328.245

Tourism, 320.300

Tourism promotion, 320,300 Tourism promotion agency, 320.300 Tourism-related facility, 320.300

Tourist, 320.300 Transferee, 311.666 Transient lodging, 320.300

Transient lodging intermediary, 320.300 Transient lodging provider, 320.300 Transient lodging tax collector, 320.300

Translator, 354.605

Transmission and distribution lines, 308.805

Transportation, 308.505 Treasurer, 306,005 United States, 307.040 Vehicle, 308.505

Vertical housing development zone, 307.841

Visitor information center, 320.300

Wire mile, 308.805

Delinquent taxes

(Generally), 305.222

Address of owner, 311.555, 311.565

Appeal resolution, additional taxes due, 311.513 Cancellation, see Cancellation of taxes, this topic

Collection, see Collection, this topic

Collector's failure to keep address, give notice,

311.565

Delinquent taxes (Cont.)

Correction of roll, added or increased taxes, 311.206

Date of delinquency, 311.510

Discounts, certain late payments, 311.507

Entry on tax rolls, 311.125

Foreclosures, see Foreclosures, this topic

Heavy equipment rental tax, 307.883

Interest, 305.220

Irrigation districts, cancellation, compromise,

545.355, 545.464

Machinery and equipment

(Generally), 311.549

Seizure and sale, 311.644

Mobile homes, 311.512

Notice to taxpayer

Contents, 311.545

Personal property, 311.547

Return address on envelope, 311.550

Seizure and sale, 311.644

Warrants, 311.615, 311.636 et seg.

Penalties and interest, cancellation, city foreclosure, 311.520

Personal property

Charging against real property, 311.645

Date of delinquency, 311.510

Machinery and equipment, 311.549, 311.644

Notice of, 311.547

Seizure and sale, notices, 311.644

Warrants, see Warrants, this topic

Real property

Date of delinquency, 311.510

Foreclosures, see **Foreclosures**, this topic Machinery and equipment, 311.549, 311.644

Public property under lease, 311.650, 311.651

State employees, salary payments, deduction, 292.061

Summary collection, 311.465, 311.467

Utilities, 311.655

Warrants, see Warrants, this topic

Website postings, delinquent debtors, 305.806

Destroyed or damaged property

Arson, relief not allowed, 308.440

Maximum assessed value, reduction, 308.146,

308.153, 308.166

Proration of taxes, 308.425

Differential taxation, consolidated city-county, 199.765

Diking districts

Ad valorem tax levy, 551.100

Bond retirement, sinking fund, 547.615

Cost apportionment, 551.060

Cost estimates as basis for levy, 551.100

Expenditures not to exceed tax, 551.070 Installment payments, collection, 551.080

Judgments as expense of district, levy, 551.170

"Lands," use of term, 551.010

Limitations, 551.070

Railway roadbed subject to, 551.010

Disabilities, persons with, homestead deferral, see Deferral, this topic

Disasters, see Emergencies and disasters, this

Disclosures of taxpayer information, 9.565,

305.193, 305.686, 305.806, 314.835, 314.840, 314.843, 314.991, 320.332

Discounts

Certain late payments, 311.507

 $County\ orders,\ prohibited,\ 311.270$

Due dates, 311.505

Floating reduction or processing plants, 308.260

Prorating to taxing districts, 311.505

Summary collection, 311.465

TAXATION (Cont.)

Dispute resolution, Multistate Tax Commission, 305 676

Dissipation, removal or destruction of value, 311 420

Distribution

(Generally), 311.375 et seq.

Road assessment districts

Certificate of valuation, 371.510

Certification, collection, 371.505

Tax collector, see Tax collector, this topic

District attorneys

Adviser to property value appeals boards, 309.024, 309.110

Definition, 312.005

Enforcement of tax laws, 305.190

Foreclosure, 312.020, 312.050

Property tax collection, 311.420, 311.425, 311.455, 311.655

Prosecution of violations, 305.120

District improvement companies, Local Budget Law, exempt, 294.316

Districts

Annexation, see Annexation and withdrawal, this topic

Boundary changes, legal description, 308.225

Code areas, amounts raised, 310.153

Collection and payment, 311.255, 311.265

Construction taxes, see Construction taxes, this topic

Diking districts, see **Diking districts**, this topic Drainage districts, see **Drainage districts**, this topic

Education, budgets, preparation, 328.542

Filing certain documents, duplicates, 198.780

Formation, permanent rate limit for operating taxes, 198.749, 198.750, 198.765, 198.810, 198.815

Heritage districts, see **HERITAGE DISTRICTS**

Levies, see Levies, this topic

Local Budget Law, exempt, 294.316

Local option taxes, see **Local option taxes**, this topic

Lying in two or more counties

Apportionment of levy, 310.110

Deduction of offsets, 310.105 People's utility districts, see **People's utility dis**-

tricts. this topic

Road assessment districts, see Road assessment

districts, this topic Sand control districts, 555.500

Soil and water conservation districts, see Soil and water conservation districts, this topic

Special road districts, see **Special road districts**, this topic

Urban flood safety and water quality district, see URBAN FLOOD SAFETY AND WATER

QUALITY DISTRICT Use fuel tax, refund, 319.831

Water supply districts, see Water supply districts, this topic

Withdrawn areas, effect, 198.880, 198.882

Division of property

(Generally), 308.210, 311.280

Manufactured structure and parcel, 311.280 Notice, planning director, 308.210

Dock commissions

Property, taxability, 307.120

Revenue producing property, receipts, reserving, 294.373

Documents, see Records and recording, this topic Domestic water supply districts, assessment, levy and collection, 264.300

Drainage and flood control, taxation for costs, 549 350

Drainage districts

Additional levy on amended plans, 547.265 Assessments

Bonds, payment from, 547.565, 547.615, 547.675 Computing and apportioning, 547.455

County and municipal lands, 547.460

County court making on failure of supervisors, 547.485

Emergency fund, 547.680

Federal contracts, 547.360

Funding and refunding debt, 1909 Act, 547.615

Lakes, extra assessment, 547.470

Low lands used for growing crops, 547.465

Paying with bond, coupons, or warrants, 547.455

Refunding bond payment, 547.675

State lands, 547.455

Waiver of penalty and interest, districts under 2,000 acres, 547.490

Bonds and warrants as payment for taxes, 547.455 Boundary changes, filing, 547.482

Collection, 547.480

Collection separately from other taxes, 547.480

Delinquency certificates

Foreclosure

Costs, funds to pay, 547.680, 548.325 Emergency fund, 547.680, 547.695, 548.325 Sale, 547.695

Disposition of moneys, 547.480

Exemption, 307.090

Federal contract payments, 547.360

Insufficiency on dissolution, 547.240

Liens not extinguished by sales for taxes, 548.320 Limitations, 547.265

List of assessments and apportionments, 547.475

Local Budget Law, exempt, 294.316

Nonbenefited lands, refund, 547.210

Organization expenses, paying, 547.140, 547.240

Property, subject to tax, 547.460

Road construction and repair, 371.065

Surplus, disposition, 547.140

Waiver of penalty and interest, 547.490

Warrant, 311.265, 547.150

Drug Treatment and Recovery Services Fund, transfer of revenues, 305.231

Due dates

Appeal resolution, additional taxes due, 311.513

Assessment roll to collector, 311.115

Assessor to obtain list of sold public lands, 308.270 Claim for exemptions, filing

Charitable and benevolent entities, 307.162

 $Crab\ pots,\,508.270$

Pollution control facilities, 307.420

Ship repair facilities, 308.256

County treasurer, forwarding state taxes, 311.375

Foreclosure proceedings

Annual list, 312.030

Answer and defense, 312.070

Appeal, 312.210

Instituting, 312.050

Redemption period, notice, 312.050

Gross earnings tax payments, 308.820

Open space lands, 197.186, 308A.309

Personal property, 311.510

Personal property returns, 308.290

Real property tax payments, 311.510

Redemption of property value appeals boards to assessor, 309.024

Redemption period, notice of expiration, 312.150

Reduction of assessment, petition, 309.100

Relisting, reassessment, relevy, 311.120

TAXATION (Cont.)

Due dates (Cont.)

Summary collection, petition for review, 311.467

Summary of equalized assessment roll to Depart-

ment of Revenue, 309.330

Tax collector statements, 311.395

Transient lodging taxes, 320.315, 320.360

Utility companies statements, 308.524

Veterans exemption, 307.260, 307.262

Education service districts, see SCHOOL FINANCE

Eggs, exemptions

Food processing equipment, see Food processing

equipment exemption, this topic

Fresh egg shell industry, 307.397

Elderly persons, see Senior citizens, this topic

Elections, see **ELECTIONS**

Electric companies, see Utilities, this topic

Electric distribution systems

(Generally), 308.805

Gross earnings tax

Enforcement by Department of Revenue, 308.820

Examination and apportionment by Department

of Revenue, 308.815

In lieu tax, 308.805

Lien, interest, 308.820

Rate of tax, 308.807

Returns, 308.810

Electrical permits, persons issued, furnishing list, 308.310

Electronic filing

Exemption and special assessment applications, 306,265

Payments, dishonored, penalty, 305.228

Petitions for reduction of value, 309.104

Emergencies and disasters

Act of God, see **Property**, this topic

Assessment roll, restoration, 311.135 Deferral of taxes, see **Deferral**, this topic

Destroyed or damaged property, see **Destroyed or**

damaged property, this topic

Emergency communications districts, authority to levy taxes, 403.370, 403.375

Emergency communications tax

(Generally), 403.200 et seq.

Amounts held in trust, 403.225

Appeals, 403.225

Application of other laws, 403.230

Collection and enforcement, 403.202, 403.225

Compensation of sellers, collection expenses, 403.202

Definitions, 403.105

Disclosures of taxpayer information, 403.230

Duties

Consumers, 403.217

Providers and sellers, 403.210

Emergency Communications Account, 403.235, 403.240

Exemptions, 403.205

Local government taxes for 9-8-8 services, prohibition, 403.207

Payment of tax, election, 403.215

Rate of tax, 403.200 Refunds, 403.220

Reports, consumers, 403.217

Returns, 403.215

Revenues, distribution, uses, 403.235, 403.240, 403.245

Rules, 403.215, 403.228

Fires, see Fires and fire prevention, this topic

Out-of-state businesses, 401.690

Emergencies and disasters (Cont.)

Property tax services, counties in fiscal distress, 306 117

Seismic retrofitting costs, exemption, see note after, 307 175

Statutes of limitation, extending, 305.157

Emergency clause in tax laws, prohibited, CONST. IX §1a

Eminent domain, effect on tax liens, 311.410, 311.412, 311.413, 311.414

Energy

Alternative energy systems and community solar projects, exemption, 307.175

Biomass combustion property, exemption, 308.521 Electric distribution systems, see **Electric distribution systems**, this topic

Facility tax prepayments, see Facility tax prepayments, this topic

Fees in lieu of taxes, solar projects, see note after, 307.175

Income taxes, see INCOME TAX (STATE)
Oil and gas, see Oil and gas, this topic

Prepayment of taxes, facilities, see Facility tax prepayments, this topic

Rural renewable energy development zones, see ENTERPRISE ZONES

Utilities, see **Utilities**, this topic

Enforcement of tax laws, Department of Revenue, 305.120

Enterprise zones

Exemptions, see ENTERPRISE ZONES
Vertical housing development zones, see Vertical
housing development zones, this topic
Equipment

See also **Machinery**, this topic

Assessment roll, classification, 308.215 Collection of taxes, county reciprocity, 311.475

Collection of taxes, county reciprocity, 311.475

Delinquent taxes, see **Delinquent taxes**, this topic Distraint, tax collector, 311.470, 311.644

Farm machinery and equipment exemption, see **Agriculture and horticulture**, this topic

Food processing equipment exemption, see Food processing equipment exemption, this topic

Foreclosure of security interest, 311.473, 311.656 Heavy equipment rental tax, see **Heavy equip**ment rental tax, this topic

Lien, real property where located, 311.405

Owned separately from land, assessment, 308.115 Erroneous representations, department, waiver

of interest, 305.145 Errors

Appeals, standing, 305.275

Assessment rolls, correction, see Assessment rolls, this topic

Clerical, generally, 311.205

In valuation judgment, generally, 311.205

Omitted property notice, 311.216, 311.219

Orders, property value appeals boards, correcting, 309.110

Tax rolls, correction, see \mathbf{Tax} rolls, this topic \mathbf{Estate} of $\mathbf{decedent}$

Estate tax, see **ESTATE TAX**, generally Undivided, assessment, 308.130

Estimates

Deferred taxes, 311.679

Municipal corporations, estimating amount of revenue, 294.368

Personal property, payment, 311.465

Plats, recording, taxes to become due, 92.095

Revenue estimates, see STATE FINANCE

Estoppel, foreclosure judgment, 312.220 Evidence, see EVIDENCE

TAXATION (Cont.)

Examining witnesses, books, records

Assessor, by, 308.316

Department of Revenue, by, 305.190 Public records, 192.040

Excessive levy, procedure, 310.070

Exchange of county lands, 275.060

Excise taxes, Metropolitan Service District, 268.507

Executors, assessments, valuation, 308.135 Exemptions

See also In lieu taxation, this topic

Accessory dwelling units, newly constructed, 307.590, 307.592, 307.594, 307.596

Affordable housing, see **Low income housing**, this topic

Agriculture and horticulture, see **Agriculture and** horticulture, this topic

Aircraft, 308.558

Airport districts, 307.120

Alternative energy systems, 307.175

Apprenticeship or training trust, 307.580

Beach lands, 307.450, 307.818, 307.821

Bees, 307.325

Beverage containers, 307.402

Biomass combustion property, 308.521

Bivalve mollusks, cultivation equipment, 307.397

Bridges, interstate, 381.824

Brownfields, see note after, 307.430

Cargo containers, 307.835

Cemeteries, see Cemeteries, this topic

Central assessment, see **Central assessment**, this topic

Charitable and nonprofit entities, see Charitable and nonprofit entities, this topic

Child care facilities, see Child care facility exemptions, this topic

Christmas trees, 307.320

Churches, see **Religious organizations**, exemptions, this topic

Cigarette tax. see CIGARETTE TAX

City property, generally, 307.090, 307.110, 307.120 Commercial facilities under construction, 307.330, 307.340

Communication-related property, 308.671

Community forest authorities, 530.624

Community solar projects, 307.175

Condominiums burdened by affordable housing covenants, 307.555, 307.558

Construction taxes, 320.173

County property, generally, 307.090, 307.110, 307.120

Covenants, affordable housing, owner-occupied property burdened by, 307.555, 307.558

Credit unions, 723.752

Crematories and alternative disposition facilities, 97.660, 307.150, 307.155, 307.157, 307.158, 307.162

Dock commissions property, 307.120

Eggs, see Eggs, exemptions, this topic

Electronic filing, 306.265

Emergencies, out-of-state businesses, 401.690

Enterprise zones, see ENTERPRISE ZONES

Entry in assessment roll, 308.215

Estate tax, see ESTATE TAX

Facility tax prepayments, 311.865

Farms and farming, see Agriculture and horticulture, this topic

Fires and fire prevention, see Fires and fire prevention, this topic

Fish and Wildlife Commission, State, payment to counties for exempt property, 496.340

Exemptions (Cont.)

Food processing equipment, see Food processing equipment exemption, this topic

Foreclosed lands, 275.260

Forest protection agencies, 307.125

Fraternities, 307.195, 307.471

Fur-bearing animals, 307.325

Grazing land roads, 308.236

Health care facilities, rural, 307.804, 307.806

Heavy equipment rental tax, see Heavy equipment rental tax, this topic

Highways and roads, 307.200, 381.824, 383.017 Home share programs, see note after, 307.558

Homesteads, see Homesteads, this topic

Household furnishings

(Generally), 307.190

Student housing, 307.195

Housing, see Housing, this topic

Hydroelectric power projects, prepaid taxes,

Indians, property, 307.180, 307.181

Industrial improvements in rural areas, see note after, 307.340

Intangible property, 307.030

Interstate bridges, 381.824

Inventory, 307.400

Irrigation equipment, 307.398

Land bank authorities, 465.615

Land use permit, utilized, 307.110

Leased property

(Generally), 307.110, 307.112, 307.166

Fraternal organizations, 307.112, 307.166

Sports facilities, large cities, 307.171

State lands, 307.168

United States, electricity transmission, 307.040

Libraries, public, 307.160, 307.166

Limited equity cooperative property, 307.520

Limited liability companies, nonprofit ownership,

Literary institutions, 307.130, 307.162

Livestock, 307.325

Local governments, impact on

Forgone property taxes, calculation, reimbursement. 306.359

Legislative findings, 306.350

Property Tax Expenditure Funding Account, 306.356

Property tax expenditure, defined, 306.353 Relief, 306.353, 306.359

Logging equipment, 307.824, 307.827, 307.831

Logging roads, 308.236

Long term care facilities, 307.808, 307.811, 307.815, 443.895

Low income housing, see Low income housing, this topic

Military service, active duty, homestead exemption, 307.286, 307.289

Mobile home or manufactured dwelling parks financed by revenue bonds, 307.203

Mollusks, cultivation equipment, structures, 307.397

Multiple-unit housing, see Multiple-unit housing, this topic

Museums, 307.130

Natural gas pipeline extension projects, 307.107

Nonprofit entities, see Charitable and nonprofit entities, this topic

Nursery stock, 307.315

Oysters, cultivation equipment, structures, 307.397

Parking, see PARKING

Personal effects, 307.190

TAXATION (Cont.)

Exemptions (Cont.)

Personal property

Brownfields, see note after, 307.430

Emergency response equipment used in naviga-

ble waters, 307.197

Personal use, 307,190

Student housing, 307.190

Pollution control facilities, 307.405, 307.420, 307.430, 468.270

Ports, property, 307.120

Prepaid taxes, facilities, 311.865

Public lands, generally, 307.090, 307.110, 307.120 Public safety officers killed in line of duty, surviving spouses, 307.295

Railroad cars, 308.665

Railroad rights of way

Domestic water supply districts, 264.110 Highway lighting districts, 478.010

Recreation facilities and summer homes on federal land, 307.182, 307.183, 307.184

Rehabilitated rental units, 308.450, 308.456, 308.481

Rehabilitation facilities, 307.130

Reinsurance Program, Oregon, see note after,

Religious organizations, see Religious organizations, exemptions, this topic

Rental housing newly rehabilitated or constructed, see note after, 307.867

Retail stores, nonprofit entities, donated items, 307.130

Riparian habitat, see Riparian habitat, this topic Rural health care facilities, 307.804, 307.806

Schools and student housing, 307.145

Scientific institutions, 307.130, 307.162, 307.166 Seismic retrofitting costs, see note after, 307.175

Senior citizens homestead, nonprofit homes for elderly, 307.370, 307.385

Senior services centers, 307.147

Settlers, improvements, 307,070

Ships and shipping

(Generally), CONST. IX §1b

Cargo containers, 307.835

Emergency response equipment used in navigable waters, 307.197

Ports, docks, wharves, 307.120

Single-unit housing, see Single-unit housing, this topic

Solar energy, 307.175 Sororities, 307.195, 307.471

Sports facilities, large cities, 307.171

State land, generally, 307.090

Stores, nonprofit entities, donated items, 307.130 Strategic investment program projects, 285C.606, 285C.609, 285C.615, 285C.635, 307.123

Student housing, see Student housing exemptions, this topic

Summary of certain, assessor, 307.035

Summer homes on federal land, 307.182, 307.183, 307.184

Tangible personal property for personal use, 307.190

Taylor grazing land, 307.060

Thermal power plants, prepaid taxes, 311.865

Timber access roads, 308.236

Time limitation, generally, 315.037

Tollways, 383.017

Transfer of property to taxable owner, 311.410 Transient lodging taxes, 320.308, 320.357

Translator district tax, 354.605, 354.715

United States

Bond interest, 286A.145, 286A.824

TAXATION (Cont.)	TAXATION (Cont.)
Exemptions (Cont.)	Farmland (Cont.)
United States (Cont.)	Exclusive farm use zone farmland (Cont.)
Property of, 307.040	Disqualification (Cont.)
University property, see Universities , this topic Vertical housing development zones, see Vertical	Dwellings, nonfarm, 215.236
housing development zones, this topic	Land outside zone, determination, notice to governing body, 308A.065
Veterans, see Veterans , this topic	Potential additional tax liability, 308A.083
Volunteer fire departments, 307.130	Qualifications, special assessment, 215.236,
Water associations, 307.210	308A.062, 308A.083
Water improvement companies, 317.080, 554.320,	Zoning ordinances, review, 308A.065
554.350	Exemptions, see Agriculture and horticulture,
Wearing apparel, personal effects, 307.190	this topic
Wharf property, public, 307.120 Workforce housing	Farm parcel, farm use, 308A.071
(Generally), see note after, 307.867	Farm use, defined, 308A.056, 308A.059 Fees, special assessment program, 308A.089,
Agricultural workers, see Agriculture and	308A.091
horticulture, this topic	Flooding or drought, farmland special assessment,
Export trading corporations, Local Budget Law,	effect, 308A.071, 308A.113, 308A.116
exempt, 294.316	Governmental acquisition, effect on exchange,
Facility tax prepayments Agreement for prepayment, 311.860	308A.730
Certificate of payment, 311.860	Gross income from, requirement, 308A.071
Definition of facility, 311.855	Homesites, see Homesites , this topic Improvements, 308A.110
Exemption, 311.865	Land under dwellings in farm use zone, 308A.071
Legislative findings, 311.850	Legislative findings, 308A.050
Received moneys considered a budget resource,	Machinery, 308A.110
311.870 False statements, penalty, 305.815, 305.990,	New owner, sale, transfer, effect, 308A.116
307.990	Non-farm uses, 215.213
Farmland	Nonexclusive farm use zone farmland
See also Agriculture and horticulture, this topic	Application, special assessment, 308A.074, 308A.077
Acquired land, special assessment, qualification,	Defined, 308A.053
308A.080	Disqualification, 308A.116
Additional tax, disqualification, farm use assessment, 308A.119, 308A.122	Income requirements, 308A.071
Change of special assessment, 308A.724 et seq.	Potential additional tax liability, 308A.083
County board of review, 308A.095	Qualification, special assessment, 308A.068,
Deferral, abatement of taxes, interest, penalties,	308A.074, 308A.083 Requalification, 308A.089
308A.119	Wasteland, 308A.074
Definitions, 308A.053, 308A.056, 308A.700	Personal property, 308A.110
Disqualification, special assessment Additional taxes	Remediation plan, special assessment
(Generally), 308A.703	(Generally), 308A.091
Calculation, 308A.703, 308A.712	Additional taxes upon disqualification, 308A.703
Circumstances when not imposed, 308A.709	Definitions, 308A.053, 308A.059 Notice, 308A.718
Deferral, 308A.706, 308A.712, 308A.724	Reversal of disqualification, 308A.113, 308A.116
Definitions, 308A.700	Requalification
Imposition, owner request, 308A.715 Parks or open spaces, land divisions for,	(Generally), 308A.086
215.783	Conservation easement special assessment,
Appeal, 308A.718	215.236
Application for change of special assessment,	Disqualified farmland, 308A.089
308A.724	Disqualified to establish dwelling, 215.236 Effect, 308A.122
Definitions, 308A.700 Dwellings, nonfarm, 215.236	Nonexclusive farm use zone farmland, 308A.089
Effect, 308A.113, 308A.116	Wildlife habitat special assessment, 215.236
Explanation, county assessor, 308A.718	Rules, 308A.059, 308A.091
Notice, 308A.718	Special provisions, 308A.065
Parks or open spaces, land divisions for, 215.783	Unzoned land, special assessment
Requalification, 308A.089	Application, filing of due date, 308A.077
Reversal, remediation plan, 308A.113, 308A.116 District assessments, certain, inapplicable,	Effective until disqualified, 308A.113 Urban services, intent to provide, effect, 197.756
308A.128	Urban uses, zoning for, effect, 197.754
Dwellings, establishment, disqualification of land	Used for higher, better use, additional tax,
for farm use valuation, 215.236	308A.119
Estate tax, natural resource property, 118.140,	Valuation
118.145	(Generally), 308A.092, 308A.107
Exclusive farm use zone farmland Correction of erroneous assessment, 308A.065	County board of review, 308A.095 Improvements and machinery not subject to spe-
Defined, 308A.053	cial assessment, 308A.110
Disqualification	Property value appeals boards, use of assessor's
(Generally), 308A.113	data, 308A.098

Farmland (Cont.)

Zoning ordinances

Adoption, 215.203

Non-farm use in zoned areas, 215.213

Restrictive local ordinances, prohibiting, 215.253

Review of ordinances, 308A.065

Federal government, see United States, this topic Fees

Conservation special assessment, application, 308A.456

Construction taxes, 320.179

Farm use special assessment, 308A.089, 308A.091 Financial institution data match system, 305.084

Food processing equipment, certification, 307.457

Historic property special assessment, application, 358.487

In lieu of taxation, see In lieu taxation, this topic Late filing fee, certain exemptions, 307.162, 307.242 Liens, federal, notice or certificate affecting, furnishing, 87.816, 87.821

Multiple-unit housing application, 307.621

Refunds, state-federal, reciprocal offset agreement, 305.612

Revenue, Department of, publications, maps, documents, 305,079

Surveying of plats, 92.100

Tax consultants and preparers, see TAX CONSUL-TANTS AND PREPARERS

Tax Court, see TAX COURT

Vertical housing development zone exemption, application, 307.857

Warrants, personal property, 311.633, 311.636 Witnesses, 305.200

Field burning equipment, exemptions, 307.390,

Financial institution data match system, see FINANCIAL INSTITUTIONS

Fines and penalties

(Generally), 308.990

Amusement device tax, 320.075, 320.990

Appeals, late filing of returns, 311.223

Cancellation, 305,295

Disposition, payment to State Treasurer, 305.375

Disqualification from special assessment or exemption, 311.388

Failure to file certain statements with Department, 308.030

Failure to file return

(Generally), 308.295, 308.296

Disposition of collected penalties, 308.302

Intent to evade tax, 308.300

Return noting penalty, personal property taxes, 308.297

Waiver or reduction, 305.422, 308.030, 308.295, 308.296

False statements, 305.815, 305.990, 307.990

Financial institution data match system, 305.994

Historic property disqualification, 358.525

Information furnished Secretary of State, disclosure, 297.060

Marijuana tax, 475C.682

Multiunit housing, optional special assessment, nonqualification, failure to notify, 308.714

Payments, dishonored, 305.228

Penalty not imposed, by department rule, 305.229

Psilocybin tax, 475A,666

Public officers, neglecting duties, 305.990

Stay, collection, pending appeal, 305.565

Tax collector and assessment roll, 311.345

Timber taxes, see TIMBER TAXES

Wage tax, transportation services, 320.550

TAXATION (Cont.)

Fires and fire prevention

Destruction or damage, see Destroyed or damaged property, this topic

Exemptions

Field burning equipment, 307.390, 307.391

Fire departments, 307,090, 307,130

Forest protection agencies, 307.125

Maritime fire and safety, emergency equipment, 307.197

Surviving spouse of firefighter killed in line of duty, 307.295

Insurance, gross premium tax, 317.122, 731.820, 731.842

Irrigation and fire charges, see Irrigation and fire charges, this topic

Oregon Volunteer Firefighters Association, charitable checkoff, 305.720

Protection zones, 476.320, 476.330, 476.340

Rural fire protection districts, see RURAL FIRE

PROTECTION DISTRICTS

Timber taxes, see TIMBER TAXES

Water supply districts, 264.300, 264.340

Fiscal year, definition, 308.007

Fish and Wildlife Commission, State, in lieu taxation, to counties, 496.340 Floating structures, see Boathouses and floating

structures, this topic

Food processing equipment exemption

(Generally), 307.455

Certification, eligibility, 307.457

Definitions, 307.455

Legislative findings, 307.453

Local option to reduce exemption, 307.458

Rules, 307.459

Foreclosures

Abandonment, reduced redemption period, 312.122

Acquisition by counties, 275.090

Agreements, filing, 275.210

Answer, 312.070

Appeals, 312.170

Application, 312.060

Authority, 312.090

City, effect, 311.520

Constructive possession by county, 312.218

Cooperative agreements, counties, municipal or public corporations, 312.170

County officers and employees, purchase of property acquired by, 275.088

Deeds to county, 312.200, 312.270

Department of Revenue, general supervision, 312.020

Disaster area deferred property, 311.755, 311.771

Error, irregularity, effect, 312.060, 312.300

Homestead deferrals, see **Deferral**, this topic

Judgment

(Generally), 312.090

Appeal, 312.210

Evidence and estoppel, 312.220

Redemption, 312.120

Removal of property, prior to, 312.110

Sale order, 312.100

Vacating, 312.240

Lands, tax foreclosed, relinquishing title, 271.330

Lienholder rights

Delinquent city assessments, 312.290, 312.390,

312.420

Foreclosure list, 312.140, 312.150

Municipal corporations, 312.170

Redemption by, 312.160

Liens (Generally), 312.090

Personal property, 311.656

TAXATION (Cont.) TAXATION (Cont.) Foreclosures (Cont.) Forms (Cont.) Limitations, proceedings affecting sale, 312.230 Uniformity prescribed for tax statement, notice of value change, personal property return, 308.030 (Generally), 312.030 Fraternal benefit societies, funds, exemption, Notice to lienholder, 312.140, 312.150 748.414 Moratorium, servicemen, real property, 408.440 Fraternal organizations, see Charitable and non-Municipal corporations, rights not affected, 312.250 profit entities, this topic Fraternities, exemptions, 307.195, 307.471 Conclusive presumptions of, 312.216 Fraud and deceit, see FRAUD AND DECEIT Of proceedings, 312.040 Frivolous appeals, 305.437 Proposed sale of delinquent city assessment, Fuel taxes, see FUEL TAXES, generally 312.390, 312.420 Funds and accounts Redemption period, expiration, 312.190 Appeals, real market value, property tax accounts, Owners rights, concealed title, 312.260 305.287 Penalties, 312.990 Assessment and Taxation County Account, 294.178, Possession during redemption period, 312.180 306.125, 308.062 Presumptions, 312.216, 312.218, 312.220 Bankruptcy accounts, counties, 311.484 **Proceedings** County Assessment and Taxation Fund, 294.187, Answer and defense, 312.070 311.508 Application for judgment, 312.060 County Assessment Function Funding Assistance District attorneys, Attorney General, 312.020 Account, 294.178, 294.184, 311.508 Instituting, 312.050 Drug Treatment and Recovery Services Fund, Irregularity, error, effect, 312.060 transfer of revenues, 305.231 Notice, 312.040 Nonprofit corporation housing for the elderly, sus-Summary hearing, 312.080 pense account, 307.248 Public policy relating to title, 312.214 Senior Property Tax Deferral Revolving Account, Record owner, resale to, 275.180 see **Deferral**, this topic Redemption Tax collector special account, 311.370 (Generally), 312.120 Taxpayer accounts, examining, see Examining Certificate, 312.130 witnesses, books, records, this topic Expiration period, notice, 312.125, 312.190 Unsegregated tax collections account, see Unsegre-Fee, 312.120 gated tax collections account, this topic Filing of certificate, 312.130 Fur-bearing animals, exempt, 307.325 Lienholder, by, 312.160 Gas, see Oil and gas, this topic Gasoline, see FUEL TAXES, generally Lienor, by, 314.419 Period, 312.120 Geothermal heating districts, see GEOTHERMAL Possession during period, 312.180 HEATING DISTRICTS Release of claims, 312.130 Good will, intangible personal property exemp-Removal of property tion, 307.020, 307.030 (Generally), 312.110 Governmental changes in service responsibility, Municipal public corporations, 312.170 setting forth changes in tax coordination, 190.070 County officers and employees, purchase of prop-Governor, see GOVERNOR erty acquired by, 275.088 Grantor and grantee, proportionally liable, Distribution of proceeds, 275.275 311.275 Limitations of proceedings, affecting, 312.230 Gross earnings tax, electric distribution systems, Notice to assessor, 275.250 see Electric distribution systems, this topic Notice to lien holder, 312.400, 312.410 Guardian and ward, see GUARDIAN AND WARD On installments, 275.240 Hardship relief, property tax, 307.475 Owner rights, concealed title, 312.260 Hazardous wastes and materials, see HAZARD-Procedure, 275.110, 275.220 **OUS WASTES AND MATERIALS** Purchaser, tax liability, 275.190 Head tax prohibited, CONST. IX §1a Resale, title of purchaser, 312.270, 312.300 Health care facilities, rural, 307.804, 307.806 Timber, fire damaged, 312,310 Health districts, see HEALTH DISTRICTS Title of county, purchaser, 312.270 Heavy equipment rental tax Validation, 312.360, 312.370, 312.380 (Generally), 307.872 Security interests, removal of property from county, Application of laws, 307.885 notice, 311.473 Collection and enforcement, 307.878, 307.883 Servicemen, real property, moratorium, 408.440 Confidentiality, disclosures, 307.888, 307.890 Special assessments, 312.010 Definitions, 307.870 Tax exemption, lands acquired by county, 275.260 Delinquent taxes, 307.883 Timberlands, fire damaged, 312.310 Distribution of moneys, 307.888 Vacating, 312.240 Vacation of whole plats, 275.105 Exemption from property tax, 307.872 Records, 307.875, 307.888, 307.890 Waste, reduced redemption period, 312.122 When property subject to, 312.010 Refunds, 307.880 Registration of providers, 307.875 Forests and forestry, see FORESTS AND FOR-**ESTRY** Returns, 307.878 Rules, 307.872, 307.875 **Forms** Assessment rolls, oath of assessor, 308.320, 308.990 Taxes held in trust, 307.883 Heirs and devisees, liability for tax, 308.130 Department of Revenue, authority, 305.100 Heritage districts, see HERITAGE DISTRICTS

Furnished by assessor, 305.840

Higher education, see Community colleges and districts, this topic; Universities, this topic Highways and roads

County roads, see **County roads**, this topic Exemptions, 307.200, 381.824, 383.017

Farm, grazing land, forest, 308.236

Fuel or vehicle excise taxes, use of revenues, 319.530, CONST. IX §3a

Highway lighting districts, see **HIGHWAY LIGHT-ING DISTRICTS**

Interstate bridges, exemption, 381.824

Road usage fees or charges, see HIGHWAYS AND ROADS

Street lighting, water supply districts, 264.350 Timber access, not to be assessed, 308.236

Tollways, exemption, 383.017

Transportation project taxes, see TRANSPORTATION

Weight-mile tax, see MOTOR CARRIERS

Historic cemeteries, 308A.125

Historic ghost towns, Local Budget Law not applicable, 294.316

Historic property special assessment

Appeals

Assessed value determination, 358.505 Denial of application, 358.495

Application

(Generally), 358.487

Fee, 358.487

Limitations on classification and special assessment, 358.499

Notice of approval or disapproval, appeals, 358.495

Review and approval, 358.490

Second term, 358.540

Assessed value, 358.505

Benefit computation, 358.505

Change of classification, 358.528

Condominiums, 358.505, 358.543

Definitions, 358.480

Disqualification, 358.515, 358.525

Historic Assessment Review Committee, 358.511

Legislative policy, 358.475

New construction or additions, assessment, 358.543

Penalty, 358.525

Reports, 358.500

Review of continued qualification, 358.509

Rules, 358.545

Sale agreements and earnest money receipts, disclosure, property subject to special assessment, 93.040

Second term, 358.540, 358.541

State Historic Preservation Officer, duties, generally, 358.565

Work approval, inspections, 358.500

Homeowners associations, see Condominiums, this topic

Homes for the elderly, nonprofit, see Nonprofit homes for the elderly, this topic Homesites

See also Housing, this topic

Farm and forest homesites

Definitions, 308A.250

Maximum assessed value, 308A.256

Special assessment, qualification, 308A.253, 308A.259

Value, determination, 308A.256

Special assessment, qualification, 308A.253

Homesteads

Deferral of taxes, see **Deferral**, this topic

Exemptions

Military service, active duty, 307.286, 307.289

TAXATION (Cont.)

Homesteads (Cont.)

Exemptions (Cont.)

Public safety officers killed in line of duty, surviving spouses, 307.295

Veterans and surviving spouses, 307.250 et seq. Floating homes, eligible, 310.623

Manufactured structures, eligible, 310.622

Special assessments for local improvements, 311.708, 311.735

Hotels, transient lodging taxes, see Transient lodging taxes, this topic

Household furnishings, exempt, 307.190 Housing

See also **Homesites**, this topic; **Homesteads**, this topic

Accessory dwelling units, newly constructed, 307.590, 307.592, 307.594, 307.596

Boathouses and floating homes, see **Boathouses** and floating structures, this topic

Construction tax revenues, uses, 320.195

Deferral of taxes on homestead, see **Deferral**, this topic

Energy conservation measures, credits, 469B.151, 469B.154

Home share programs, exemption, see note after, 307 558

Low income, see **Low income housing**, this topic Mobile homes and manufactured structures, see

Mobile homes and manufactured structures, this topic

Multiple-unit housing, see Multiple-unit housing, this topic

Nonprofit corporation housing for the elderly, 307.241, 307.242, 307.243, 307.244, 307.245, 307.248

Nonprofit homes for the elderly, see Nonprofit homes for the elderly, this topic

Notice of approval, certain programs, filing deadline, 307,512

Rehabilitated residential property, see Rehabilitated residential property, limited assessment, this topic

Rental housing newly rehabilitated or constructed, see note after, 307.867

Single-unit housing, see **Single-unit housing**, this topic

Student housing, see Student housing exemptions, this topic

Vertical housing development zones, see Vertical housing development zones, this topic

Worker housing, exemptions

(Generally), see note after, 307.867

Agricultural workers, see Agriculture and horticulture, this topic

Housing authorities

Exemption, payments in lieu of taxes, 307.090, 307.092

Local Budget Law not applicable, 294.316

Hydroelectric power projects, prepayment of taxes, see Facility tax prepayments, this topic Imposition of taxes, 310.060, CONST. I §32, CONST. IX §3

Improvements

Assessments, separately from land, 308.115 Farm use, 308A.110

Taxability

Mining claims, 307.080

United States, settled or claimed, 307.070

In lieu taxation

Agricultural workforce housing and farm labor camps, 307.490

Child care facilities, 307.490

TAXATION (Cont.) TAXATION (Cont.) In lieu taxation (Cont.) Interest (Cont.) Electric service owned by city, 307.090 Compromise, county court, 311.785 Fish and Wildlife Commission, State, 496.340 Deferred collection homestead property tax, 311.674 Housing authorities, 307.090, 307.092 Deferred special assessment, local improvement, Municipalities, 307.090, 307.120 311.708 Mutual and cooperative electric distribution sys-Deficiencies, 305.265 tems, 308.805, 308.820 Delinquent taxes, city foreclosure, effect, 311.520 Notices, 307.120 Disaster areas, deferred taxes, 311.775 Oregon Community Power, 757.883 Foreclosure judgment, 312.090 Oyster and shellfish cultivation, 622.290 Historic property, special assessment, disqualifica-Solar energy projects, see note after, 307.175 tion, 358.525 Late payments, 311.505, 311.508 United States Government, 305.615 Income tax (state), see INCOME TAX (STATE), Legislative review, rate, 311.506 Mutual and cooperative electric distribution sysgenerally Index, taxpayer, 308.245 tems, gross earnings taxes, delinquent, 308.820 Partial payments, 311.515 **Indians** Cigarette tax refund agreements, 323.401 Potential refund credits, 305.286 Corporate taxation, see CORPORATE TAXA-Prorating to taxing districts, 311.505 TION Rate, 82.010 Fuel taxes, see **FUEL TAXES** Refunds, 305.220, 305.222, 305.775, 311.806, Income tax (state), see INCOME TAX (STATE) 311.812 Real property, taxability, 307.180, 307.181 Saturday, Sunday or legal holiday, interest compu-Reservation enterprise zones, see ENTERPRISE tation dates falling on, 311.514 Stay pending appeal, collection, 305.565 ZONES Suspension of tax collection, 305.155 Tobacco products tax refund agreements, 323.615 Industrial property Interest in real property, undivided interest, Appeals, value, 305.403, 305.487, 305.489 assessment, $308.1\overline{2}5$ Internal Revenue Code, application to certain Appraisal (Generally), 306.126 property tax laws, 305.842 Disclosure of books and papers relating to, Internet, see Computers and information sys-305.192 tems, this topic Assessment roll, classification, 308,215 Interrogatories, written, 305.195 Interstate taxing authority, feasibility discus-Corporations or associations, filing combined returns, 308.290 sions, community college districts and coun-Industrial plants, valuation, 308.408, 308.411, ties, 341.309 Intervenors, conferences held, political subdivi-308.412, 308.413 Penalty, failure to file, 308,295 sions, local taxes, 305.620 Rural area industrial improvements, exemption or Inventories, exemption, 307.400 deferral, see note after, 307.340 Irrigation and fire charges Certification to assessor by city, 225.350 Subpoenas (Generally), 305.390 et seq. Definitions, 225.310 Confidential information obtained by third-party Fixing of rates, 225.340 Irrigation districts, see IRRIGATION DISTRICTS subpoena, disclosure and use, 305.398 Confidentiality, industrial property informa-Irrigation equipment, 307.398 **Jeopardy collection**, 311.465, 311.467 tion, 305.396 Costs, compliance, payment, 305.400 Joint districts, apportionment, 310.110 Non-production of information, choosing, indus-Judgments Foreclosures, see Foreclosures, this topic trial plant owner, 305.394 Third-party subpoenas, limiting scope, 305.392 Tax payment in certain causes, 311.415 Industry apprenticeship or training trust, Judicial review, see Appeal and review, this topic exemption, 307.580 Jurisdiction Information for taxpayers, property taxes, Bonded indebtedness, 305.410, 305.580 et seq. appraisals and appeals, making available, Gasoline sale tax, 319.990 Liens, Department of Revenue claims, fraudulent, Inheritance, see ESTATE TAX, generally etc. conveyances, 305.410 Initiative and referendum Local, collection agreements, orders, appeals, 305.620 Financial impact estimates, 250.125, 250.127, Motor fuel use tax, 319.801, 319.990 Uniformity of taxes, CONST. IX §1 Property Insect and disease control, costs collected as tax, Actions for collection, 305.410 lien, 527.360 Appeals, 305.410 Inservice training school, 306.150 Foreclosure of liens, 305.410 Installment sales, foreclosed lands, counties, Forestland valuation, property value appeals 275.190, 275.220, 275.240 boards, 321.222 Insurance and insurers, see INSURANCE AND Value determinations, tax court, 305.412 INSURERS Supreme Court, 305.445 Intangible personal property, defined, 307.020 Tax Court, 111.025, 118.410, 305.405, 305.410, 305.412 Interest Labor force, assembled intangible personal prop-(Generally), 311.505

erty exemption, 307.020, 307.030

Land Information System, 306.132, 306.135

Land bank authorities, 465.615

Appeals, refunds, amount bearing interest, 305.419

Certification, estimated interest, 311.508

Cancellation, 305.295

TAXATION (Cont.) TAXATION (Cont.) Land sale contracts, acknowledgment and Liens (Cont.) recording, 93.635, 93.640 Date of (Cont.) Land use planning Real, 311.405 Conservation easements, see Conservation ease-Deferred special assessment for local improvements, this topic ments, 311.708 Department of Revenue, as party, 305.130 Farmland, see Farmland, this topic Ordinances, applications, 215.130 Drainage districts Special assessments, see Special assessments, Cancellation, 311.804 this topic Crop lien for maintenance Valuation, generally, 308.235 (Generally), 547.495 Foreclosure, 547.510 Form, 547.510 Land, defined, 311.740 Law enforcement officer and agencies Notice, filing, 547.500 Amusement device tax enforcement, 320.120, 320.130 Recording, 547.505 Assistance to Department of Revenue, request, Removal of crops, effect on rights of purchas-305.225 ers, 547.515 Cigarette tax enforcement, 323.240 Federal loans, refinancing contract, 547.360, Exemption, surviving spouse of officer killed in line 548.315, 548.320 of duty, 307.295 Organization expenses, benefit and damage Sheriffs, see **Sheriffs**, this topic assessment, 547.140 Refunding bonds, 547.675 Leases Exemptions, see Exemptions, this topic Electric distribution systems, gross earnings tax, Land bank authority property, 465.615 308.820 Liens, taxes unpaid, termination of lease, 311.410 Eminent domain, effect on, 311.410, 311.414 Legal counsel, see Attorneys and law practi-Federal Lien Registration Act tioners, this topic; Representation of taxpayers, Citing Act, 87.831 Construction of Act, 87.826 Legal notices, see Notices, this topic Discharge, 87.816 Legislature and legislation, see LEGISLATURE Fee, notice or certificate affecting lien, furnish-Lenders, mortgages, etc., security protection, ing, 87.816, 87.821 payments, 86.260 Filing notices, 87.806, 87.811, 87.816, 87.821 Index and files, 87.816, 87.821 Accordance with law, CONST. IX §3 Purpose of Act, 87.826 Bonds, see Bonds, this topic Fish poundage fees, commercial, 508.525 Cities, see Cities, this topic Floating homes, change of situs, attachment, Community colleges and districts, see Community 311.405colleges and districts, this topic Foreclosed lands Counties, see Counties, this topic Cities, effect, 311.520 Libraries and library districts, 357.261, 357.410, State of Oregon, 311.525 357.430, 357.525 Foreclosures, see Foreclosures, this topic Limitation, CONST. XI §11, Forest, fire patrol liens, delinquent, adjustment, CONST. XI §11b et seq. 530.030 Measure 47 comparison taxes, reallocation, 310.237 Fuel taxes, 319.182, 319.700, 319.730, 319.742 Schools and school districts, see SCHOOL Homestead deferral, see **Deferral**, this topic Insect and disease control costs, 527.360 FINANCE Serial, see Local option taxes, this topic Irrigation districts, see IRRIGATION DIS-State tax levy, see State tax levy, this topic TRICTS Libraries and library districts Jurisdiction, fraudulent conveyances, Revenue Department claims, 305.410 Districts Boundary changes, filing, 357.253 Leases, lease purchase agreements or instruments Taxing authority, 357.261 resulting in taxation, termination, 311.410 Exempt property, 307.160, 307.162 Liquor taxes, 473.090 Levies, 357.261, 357.410, 357.430, 357.525 Local improvement deferral, 311.711 Licensure, compliance Machinery and equipment, 311,405 (Generally), 305.385 Manufactured structures Definitions, 305.380 Change of situs, attachment, 311.405 Division of property, 311.280 Liens (Generally), 311.140, 311.405 Mass transit districts, 267.305, 267.335, 267.385 Metropolitan Service District, 268.500 Amusement device tax, 320,080 Bona fide purchaser, protection, 311.235 Motor carrier taxes, 825.504 Certification fee, rule, 87.816 Oil and gas tax, 324.180, 324.190, 324.200 Cherry fruit fly control area inspector, extermina-Omitted property, tax on, 311.405 tion work, 570.430 Personal property Cigarette tax, 323.390 Charge on real property, 311.645 Condemnation of property, 311.410, 311.414 Release Condominiums, 100.110, 100.450, 100.600 (Generally), 311.625 Business personal property, 311.641, 311.642 Road improvement assessments, 371.650 Transfer of property, effect, 311.410 Service district facilities, 451.495, 451.520 Personal property, perfected security interest, Sidewalk repair expenses, 368.920 311.405 Date of Port of Portland, reclaimed land, 778.100

Priority, see LIENS

Personal, 311.405

TAXATION (Cont.) **TAXATION** (Cont.) Liens (Cont.) Limitations (Cont.) Property of United States Constitutional limits (Cont.) Nonschool taxing district operating tax adjust-Held by persons ment for timber offsets, 310.234 Under lease, other interest, 307.060 Ordinance or resolution, classifying and catego-Under sales contract, 307.050 rizing taxes subject to limits, 310.145 Public property under lease, 271.360 Partially exempt property, 310.165 Releases, 305.140 Permanent rate limit (3)(b), CONST. XI §11 Sale, notice to lien holder, 312.400, 312.410 Sanitary authorities, 450.870, 450.875, 450.890 Permanent rate limit, adjusting to correct mistakes, Department of Revenue, 310.246 Sanitary districts Petitions Assessments, 450.140, 450.145, 450.160 Interested taxpayers to determine effect of Bonds, payment, state investment, 450.290 limits, 305.583 Taxes, 450.175 Judicial declaration, 305.589 Special assessment for local improvements, effect Local governments concerning taxes of on, 311.729 another local government, 305.585 Tax deferred property Priority, 305.580 Disaster area, 311.761 Tax Court findings, 305.587 Homesteads, see Deferral, this topic Pre-reduction Measure 50 taxes, 310.216 Timber taxes, 321.570 Preliminary reduction percentages, 310.218 Tobacco products tax, 323.600, 323.610 Property unit, description, 310.160 Transfer of property, effect on, 311.410 Purpose of law, tax reductions distribution, **Utilities**, 311.655 310.200 Water control districts, 553.540, 553.570, 553.660 Rate conversion, 310.238 Water improvement districts, 552.623 Rules, 305.102 Weather modification districts, 558.340 Schools Weed control expenses, 569.410 Categorical limit, public school system, Limitation of actions, see Statute of limitations, CONST. XI §11b et seq. this topic Lost revenue, state replacement obligation, Limitations see SCHOOL FINANCE (Generally), 311.660 Tax categories, CONST. XI §11b, Applicability of tax limit, court determination, CONST. XI §11c, CONST. XI §11d, CONST. XI §11e Categories, property tax items, 310.150 Tax certification notice (1997-1998), 310.206 City incorporation petitions, inclusion, permanent Urban renewal rate limit for operating taxes, 221.031 Increment from assessed value, subtraction, City merger, petition inclusion, permanent rate 310.232 limit for operating taxes, 222,620, 222,650 Increment, 1997-1998, calculation of taxes, City-county charter, specification, permanent rate limit for operating taxes, 199.765 Urban renewal certification (1997-1998), Community college library limits, certain, 310.156 310.208 Constitutional limits Court determination tax limit inapplicable, 305.591 (Generally), 310.140 et seq., 310.200 et seq., Districts, formation, permanent rate limit for oper-CONST. XI §11, CONST. XI §11b et seq. ating taxes, 198.749, 198.750, 198.765, 198.810 Adjustment, Measure 47 comparison taxes and Drainage road district, levy, 371.065 supplemental statutory reduction, 310.230 Fire protection zones, levy, 476.320, 476.330 Allocation by districts, distribution from unseg-Levies, in excess of, 310.070 regated tax collections account, 310.170 Maximum assessed value Assessed value limit (1)(a), CONST, XI §11 (Generally), 308.142 et seq. Assessor certification, 310.220 Assessed value and maximum assessed value, Bonds, capital costs, 305.586, CONST. XI §11L calculations, 308.146 Categorical limits, CONST. XI §11b, Conservation easement property, 308A.459 CONST. XI §11c. CONST. XI §11d. Damaged or destroyed property, 308.146, CONST. XI §11e 308.153, 308.166 Certification, taxes, property subject to constitu-Definitions, 308.142 tional rate limits, 310.143 Demolished or removed buildings, 308.146 City post-compression tax rate, adjustment, Farm use property, 308A.107 310.244 Forestland, 321.354, 321.722, 321.833 Computation, 310.222 Historic property, 358.505 Consolidated rates, 1997-1998 compression, Lot line adjustments, 308.159, 308.166 310.242 Open space lands, 308A.315 Definitions, 310.140, 310.202 Partially exempt property, 307.032 Determination of taxing district 1997-1998 oper-Specially assessed property, 307.032 ating taxes, etc., 310.236 Subdivision or partition, rezoning, 308.156, Determination, amount of taxes within constitu-308.166tional limits, 310.150 Wildlife habitat property, 308A.427 Hospital facility, definition, 310.204 Operating taxes Measure 47 comparison taxes, 310.212, 310.214, Defined, 310.055 310.237 Nontimber offsets, rate adjustment, 310.105 Measure 5 assessed value rate, 310.238 School districts, certification of amount less than Measure 5 imposed tax estimate, 310.210, maximum allowed, 310.061 Ports, special tax for sinking fund, 777.520 310.237

Limitations (Cont.)

School bonds and warrants, 328.245, 328.250 Schools, public school system limit, 310.061, 310.155, CONST. XI §11b et seq. Water control districts, 553.730

Limited liability companies, see LIMITED LIA-BILITY COMPANIES

Lists of taxable property, requiring, assessors, 308.285

Literary institutions, exempt, 307.130, 307.166 Local governments

See also **Cities**, this topic; **Counties**, this topic; Districts, this topic; Public lands, this topic Accounting methods, 294.333, 294.403 Budgeting

(Generally), 294.414, 294.423 Application of Local Budget Law, 294.316 Budget message, 294.403, 294.408, 294.426 Budget officer, powers and duties, 294.331 Budget resources, 294.358, 294.361 Division of Audits, powers and duties, 294.505 Emergency spending, U.S. grants, 294.478 Failure to file copy of budget, reports or documents, 294.565

Claims against foreclosed lands, effect, 275.130 Collection and payment of taxes, 311.255, 311.265 Commuter ridesharing arrangements, tax prohibition, 825.350

Construction taxes, see Construction taxes, this topic

Corporate activity tax, state preemption, 317A.158 Delinquent city assessments, effect, 312.290 Exemptions, local governments, impact on, see

Exemptions, this topic

Food processing equipment exemption, reduction, 307.458

Foreclosures, rights not affected, 312,250 Fuel taxes, see **FUEL TAXES**

Internal service funds, establishing, 294.343 Loans from, commingling of, 294.468 Unnecessary, disposition, 294.353

Home share programs, exemption, see note after, 307.558

Interest earned on funds, 294.080 Internet access taxes, prohibition, 305.822 Investment pool, 294.805, 294.895 Land bank authorities, 465.615 Lienholders, rights as, removal, redemption, 312.170

Local option taxes, see Local option taxes, this topic

Motor vehicle tax moratorium, 320.490 Property, taxability, 307.090, 307.110, 307.120 Removal, redemption rights, 312.170

Special assessment, local governments, impact on, see Special assessments, this topic

Supplemental budget, 294.471, 294.476, 294.477 Telecommunications taxes prohibited, 305.822, 305.823, 403.207

Transient lodging taxes, see Transient lodging taxes, this topic

Warrants, 294.015

Workforce housing exemption laws, see note after, 307.867

Local option taxes Assessments in lieu of, 223.856 Bonds, payment, 280.060 Capital projects, term, 280.060 Categorization, governing body budget, 294.456 Certification, 310.060, 310.206 Collection, distribution, court review, 305.620

TAXATION (Cont.)

Local option taxes (Cont.)

Community colleges, 280.057 County road funds, 368.705, 368.710 County service districts, 280.055, 451.485, 451.490 Definition, local option tax, 280.040, 310.202 Elections, see ELECTIONS

Local Budget Law, 294.474, 294.476, 294.477 Period for use of revenues, subdivision, 280.064 Property tax items, categories, reduction ratio, calculation, 310.150, 310.236, 310.242, 310.244 Public libraries, 357.430, 357.525

Reduction ratio, property tax items, calculation, 310.150, 310.236, 310.242, 310.244

Serial levies

Measure 47 comparison taxes, reallocation, 310.237

Outside constitutional limitation, former law, application, 280.145

Treatment as local option tax, 310.202, 310.237 Transportation, intergovernmental entities, 190.083, 190.088, 190.091 Urban flood safety and water quality district, prohi-

bition, 550.300

Urban renewal tax rates, exclusion, 457.445

Lodging taxes, transient, see Transient lodging taxes, this topic

Logging equipment, exemption, 307.824, 307.827, 307.831

Logging roads, assessment, 308.236 Long term care facilities

Assessment on facilities, 409.800 et seq.

Exemption, 307.808, 307.811, 307.815, 443.895

Lottery, see LOTTERY, OREGON STATE

Low income housing

Cemetery or crematory land, 307.158 Covenants, owner-occupied housing burdened by, exemption, 307.555, 307.558

Home share programs, exemption, see note after,

Indian tribe property, 307.181

Multiple-unit housing, see Multiple-unit housing, this topic

Nonprofit entity exemptions

Land held for building residences for low income persons, 307.513

Nonprofit corporation low income housing (Generally), 307.541

Application for exemption, 307.545 Cemetery or crematory land, 307.158 Definitions, 307.540

Eligibility for exemption, determining, 307.547

Limit to levy of governing body, 307.543 Notice to county assessor, 307.512, 307.547 Termination, additional taxes, 307.548

Public bodies, exemption, 307.110

Religious organizations, exemption, 307.140 Rental housing
(Generally), 307.515 et seq.
Definitions, 307.515

Exemption

Alternative criteria, 307.518 Application for exemption, 307.521, 307.523

Cemetery or crematory land, 307.158

Criteria, 307.517

Extension of deadline, 307.535

Limitation, tax levy of governing body,

Limited equity cooperative property, 307.520 Notice of approval, filing deadline, 307.512 Ordinances, approving or disapproving application, 307.527

TAN SERVICE DISTRICT Rental housing (Cont.) Exemption (Cont.) **Military** See also Veterans, this topic Review, 307.533 Termination, 307.529, 307.530, 307.531 Homestead exemption, active duty, 307.286, Landlord reducing rent, action against for fail-Income taxation, see INCOME TAX (STATE) ure, 307.525 Transient lodging taxes, certain facilities exempt, Single-unit housing, see Single-unit housing, this 320.308, 320.357 Mines and minerals Vertical housing development zones, see Vertical Assessment, 308.115 housing development zones, this topic Machinery Heavy equipment rental tax, see Heavy equip-See also Equipment, this topic ment rental tax, this topic On county lands, conveyance of owner of surface Assessment roll, classification, 308.215 rights, 275.312, 275.314, 275.316 Attached or connected to land, 308A.110 Real property, defined, 307.010 Collection of taxes, county reciprocity, 311.475 Royalty basis, 275.294 Delinquent taxes, see Delinquent taxes, this topic Sale or lease, 275.294 Distraint, tax collector, 311.470, 311.644 Mistakes, see Errors, this topic Foreclosure of security interest, 311.473, 311.656 Mobile field incinerators, exempt, 307.390 Heavy equipment rental tax, see Heavy equip-Mobile homes and manufactured structures ment rental tax, this topic Assessed value, 308.885 Lien, real property where located, 311.405 Assessment Owned separately from land, assessment, 308.115 (Generally), 90.675, 308.250 Mail and mailing Classification, real or personal property, Farmland special assessment, notices, 308A.077 308.875, 311.280, 446.571, 446.626 Foreclosure proceedings, property, notice, 312.040 Description, assessment roll, 308.210, 308.215 Mortgagees, tax statements, 311.252 Division between structure and parcel, 311.280 Notices, generally, alternate means, 305.127 Travel trailer, 308.880, 803.585 Pollution control facilities, relief, certification, Bona fide purchaser, tax liens, 311.235 468.170 Change of situs Private express carriers, transmittals, 293,660. Liens, attachment, 311.405 305.820, 316.417 Mobile modular units, 308.865, 308.866 Property value appeals boards, petitions, 309.110 Payment of assessments and taxes due, 446.631 Returns, reports, claims, notices, remittances, Removal from state, 311.405 293.660, 305.820, 316.417 Classification, real or personal property, 308.875, Tax Court filings, papers, etc., 305.415, 305.418 311.280, 446.571, 446.626 Warrants, service, 311.615, 311.620 Collection of taxes on manufactured structures, Malt beverages, see ALCOHOLIC BEVERAGES 311.512 Mandamus Division between structure and parcel, 311.280 Court, 34.120, 34.240 Homestead deferral, movement out of state, 311.684 Roll errors or omissions, correction, 311.232 Homesteads, eligible as, 310.622 Rules, regulations, Revenue Department, 306.220 Manufactured structure, defined, 307.021 Manufactured dwellings, see Mobile homes and Mobile modular units, change in situs, 308.865, manufactured structures, this topic 308.866 Maps and plats Mortgagees, tax statements, 311.252 (Generally), 306.125 Ownership document, assessment and taxation, Approval 446.571By surveyor, assessor, 92.100 Parks, revenue bond financing, limited assessment Requisites, 92.090 or exemption, 307.203 Taxes paid, 92.095 Personal property exemption, inapplicability, Assessor to maintain set, 308.245 307.190 Charges for, 305.079 Refunds, when prohibited, 311.808 Condominium declaration, 100.105, 100.110 Taxes Definition, 92.010 Advance collection by assessor, 311.370 Department of Revenue, agreements to furnish, Cancellation, 90.675 306.125 Collection, delinquencies, 311.512 Land Information System, base mapping, 306.132, Payment, division between structure and parcel, 306.135 311.280 Recording, taxes to become due, estimating, 92.095 Prepayment, mobile modular units, change in Requalified farm or forest use assessment, 92.095 situs, 308.865, 308.866 Vacation of whole, for taxes, 275.105 Proration of, 311.275 Marijuana, see MARIJUANA Travel or special use trailers, 308.880, 803.585 Money, payment of taxes, 311.260 Maximum assessed value, see Limitations, this topic **Mortgages** Measure 5 Lenders, security protection, payments, 86.260 Appeals, 305.583, 305.585 Payment of taxes Constitutional rate limits, see Limitations, this Reverse mortgage prohibition, homestead deferral program, 86A.196, 311.700 topic Media, taxability, definition, 307.020 Tax statement to mortgagee, 311.252 Motels, transient lodging taxes, see Transient Mediation, Evidence Code, application, 40.015 Memorandum, definition, 93.640, 93.710 lodging taxes, this topic

TAXATION (Cont.)

Metropolitan Service District, see METROPOLI-

TAXATION (Cont.)

Low income housing (Cont.)

Motor carriers, see MOTOR CARRIERS Motor fuel, see FUEL TAXES, generally Motor vehicles

Commuter ridesharing arrangements, local tax prohibition, 825.350

Fuel taxes, see FUEL TAXES, generally

Heavy equipment rental tax, see Heavy equipment rental tax, this topic

Highways and roads, see Highways and roads, this topic

Local government tax moratorium, 320.490

Registration fees in lieu of taxes, 803.585 Sale of vehicles (transportation project taxes), see

TRANSPORTATION

Use of proceeds, generally, CONST. IX §3a

Multiple employer welfare arrangements, 750.329 Multiple-unit housing

Exemptions

(Generally), 307.600 et seq. Applicability, 307.606, 307.609

Application, 307.615

Approval, 307.512, 307.618, 307.621

Deadlines, 307.512, 307.634, 307.637

Definitions, 307.603

Designated areas, 307.606

Duration, exclusions, 307.612

Legislative findings, 307.600

Multiplexes converted from single-family dwellings, 307.590, 307.592, 307.594, 307.596

Newly rehabilitated or constructed rental housing, see note after, 307.867

Notice of approval, filing deadline, 307.512

Review, denial of application or termination of exemption, 307.631

Termination

Appearance and show cause, owners, 307.624 Change to unit ownership, 307.627

Review, 307.631

Optional special assessment

Application, 308.709, 308.712, 308.714

Change in election, 308.712

County assessor, determinations, appeal, 308.701

Definitions, 308.701

Disqualification, 308.714

Election, 308,704, 308,709, 308,712

Eligibility, government restriction on use, 308.707

Government restriction on use, defined, 308.701

Methods to determine, 308.712

New property or improvements, effect, 308.714

Notice, qualifying factors, change, 308.714

Owner election, 308.704, 308.709, 308.712

Penalties, 308.714

Property tax expenditure funding statutes, nonapplicability, 308.723

Qualification, government restriction on use, 308.707

Reapplication, 308.714

Rules, 308.712, 308.714, 308.724

Valuation, 308.707, 308.712

Vertical housing development zones, see Vertical housing development zones, this topic

Multistate Tax Compact, see MULTISTATE TAX **COMPACT**, generally

Municipal corporations, see Local governments, this topic

Museums, exemption, 307.130

National Guard service, see Military, this topic National parks and forests, tax jurisdiction, State of Oregon, 272.040, 272.070

TAXATION (Cont.)

Newspapers for publication

See also Notices, this topic; Reports, this topic;

Statements, this topic

(Generally), 93.010 et seq.

Affidavit of publication, filing, 193.080

Compensation, 193.090

Publication

Computation of time, 193.060

Daily paper, 193.040

Proof of, 193.070

Qualifications, 193.020

Nonprofit entities, see Charitable and nonprofit entities, this topic

Nonprofit homes for the elderly

See also **Senior citizens**, this topic

(Generally), 307.370 et seq.

Corporation to credit account of resident, 307.385

Eligible corporations, 307.375 Exemptions, 307.370, 307.380

Filing claim for exemption, 307.380

Requirements, 307.385

Type of corporation, 307.375

Value increase notice, 308.490

Notices

See also Reports, this topic; Statements, this topic

(Generally), 305.127

Address, real property owner, 308.212

Collection, notice to county treasurer, tax collector, 311.385

Deficiency or assessment, 305.267

Delinquent tax

Contents, 311.545

Personal property, 311.547

Return address on envelope, 311.550

Time of assessment, 314.407

Warrants, 311.615, 311.636 et seq.

Divisions of land, planning director, city or county, 308.210

Farmland, subject to additional tax, 308A.065

Foreclosure

Lists, 312.140 Proceedings, 312.040

Security interest, personal property, 311.656

Homestead deferral, to taxpayer, 311.678

In lieu taxation, payment due and real market value, 307.120

Levies, bond tax, 328.265

Means of providing, generally, 305.127

Meeting of public body, 192.640

Mobile homes, delinquent taxes, 311.512

Multiunit housing, optional special assessment, nonqualification, 308.714

Nursery stock, exemption, 307.315

Omitted property, placing on roll, 311.219

Open space lands, notice of approval, 308A.312

Penalty for failure to file return, 308.295

Potential refund credits, 305.286

Property taxes to be imposed by taxing district, 310.060

Property value appeals boards, 309.025

Redemption period, 312.190

Rehabilitated rental property, termination, limited assessment, 308.477

Sale of foreclosed lands, 275.250

Taxing district, notice of amount of taxes imposed on property for tax year, 311.391

Timber operations, commencing, 527.670

Time of assessment, 314.407

Utilities, assessment roll, 308.582, 308.595, 308.632

Oaths and affirmations

Administering of, 308.065

Oaths and affirmations (Cont.)

Assessors, 308.065, 308.320, 308.990

False swearing, penalty, 305.990

Property value appeals boards, 309.070

Return filed under tax laws

Declaration in lieu of, 305.810

False, prohibited, 305.815

Revenue Director, officers, 308.610, 314.810

Tax supervising and conservation commissions, 294.615

Verification of, 305.810

Oil and gas

Assessment

(Generally), 308.115

Central assessment, see Central assessment,

this topic

Common School Fund, proceeds source, 324.340,

CONST. VIII §2

Drilling rigs, offshore, self-propelled, 308.256

Fuel taxes, see FUEL TAXES, generally

Natural gas pipeline extension projects, exemption, 307.107

Oil and gas tax, see OIL AND GAS TAX, generally Pollution control facilities, credits, see **INCOME** TAX (STATE)

Utilities, see Utilities, this topic

Omitted property

Additions to roll, 311.216

Appeals, 311.223

Assessment by Department of Revenue, 308.335

Correcting errors, 311.205

Correction of rolls, 311.223

Excess inventory valuation, 311.216

Filing statement of facts, 311.223

Liens, 311.405

Mandamus procedure, 311.232

Notice of intention to assess, 311.219

Officer failing to comply, 311.232

Special determinations of value, 308.156

Taxes, delinquency of, 311.229

When correction prejudicial, 311.235

Open space lands

Application for classification, 197.186, 308A.306

Assessed value determination, 308A.315

Change in classification, effect, 308A.733

Change in use, procedure, additional tax, 308A.318, 308A.321, 308A.324

Definitions, 308A.300

Due date, procedure, 197.186, 308A.309

Legislative intent, 308A.303

Notice of approval, recording, 308A.312

Prepayment of additional taxes, 308A.324

Reports on land use, owners, 308A.327

Rules, 308A.318, 308A.330

Special assessment, disqualification, 215.783

Operating taxes

Defined, 310,055

Nontimber offsets, rate adjustment, 310.105

Orchestras, financing, 358.820, 358.831, 358.840,

Oregon Tax Court, see TAX COURT, generally Oregon transparency website, content requirements, tax expenditures, 276A.253, 276A.256 Owner

Defined, 308A.300

Latest record owner, 308.210

Personal property, assessed in name of, 308.105

Oyster cultivation

Equipment, structures, 307.397 Use tax, 622.290, 622.300

Papers, subpoening and examination, 305.190, 308.316

TAXATION (Cont.)

Parking, see PARKING

Parks and recreational areas

Camping and recreational vehicle spaces, 390.232 Counties

Agreements to manage timber, 275.330

Conveyance, 275.330

Regulations for use, 275.330

Districts, see PARK AND RECREATION DIS-TRICTS

Management of timber, 275.330

National parks and forests, tax jurisdiction, State, 272.040, 272.070

Nonprofit corporations, exemption, 307.115

Open space lands, see Open space lands, this topic

Recreation facilities on federal land, exemption, 307.182

Sale by county, 275.330

Special assessment, disqualification, 215.783

Vehicle fuel and excise taxes, use, CONST. IX §3a

Partnerships

Assessment of property, 308.120

Tax return preparation activities, 673.643

Patents and copyrights

Income, allocation, 314.625, 314.645

Intangible personal property exemption, 307.020, 307.030

Payment of taxes

See also Collection, this topic; Tax collector, this topic

Before entry of judgment, order, 311.415 Bonds, with, 547.455

Check, dishonored, penalty, 305.228

Crediting payments, latest year for which tax is due, 311.356

Deferral, see **Deferral**, this topic

Delinquency, see **Delinquent taxes**, this topic

Discounts, see Discounts, this topic

Due dates, interest, discounts, 311.505

Electronic funds transfer, dishonored, penalty, 305.228

Grantor, grantee, 311.275

In lieu of taxation, see In lieu taxation, this topic

Installment payment, right, 305.890

Late payment, interest, 311.505, 311.508

Manufactured structures, division between struc-

ture and parcel, 311.280 Money, lawful, 311.260

Mortgagee

(Generally), 86.050

Magnetic tape, effect of, 311.507

Tax statement to, 311.252

Other charges, 311.505

Parcel or tract, on part of, 311.280

Partial payments, 311.515 Public lands under lease, 271.360

Receipts, see Tax receipts, this topic

Tenant or occupant, rights, 311.285

Timeshare estates, managing entity, 94.808

Warrants, with, 311.265, 547.455

Peace officers, see Law enforcement officer and agencies, this topic

Penalties, see Fines and penalties, this topic Pension liabilities, state, financing, CONST. XI-

People's utility districts

See also **Utilities**, this topic

(Generally), 261.390

Bonds, source of payment, 261.355

Certain, Local Budget Law not applicable, 294.316

Election expenses, assessment, 261.210

Jointly-owned property, 261.050

TAXATION (Cont.)	TAXATION (Cont.)
People's utility districts (Cont.)	Personal property (Cont.)
Levy and collection, 261.390, CONST. XI §12	Tax (Cont.)
Power, 261.305	As lien (Cont.)
Property, taxability, 261.050, 261.390 Taxation of	Personal property, perfected security interest, 311.405
Corporate excise, exemption, 317.080	Release
Privilege tax, cities, 221.655	(Generally), 311.625
Property, assessment, 261.050, 308.505	Business personal property, 311.641,
Perjury	311.642
(Generally), 305.160, 305.990, 308.990, 311.990 Equalized assessment roll summaries, false or	Transfer, effect, 311.410 Cancellation
fraudulent, 309.360, 309.990	Total of \$10 or less, 311.795
Personal income tax, see INCOME TAX (STATE),	Uncollectible, 311.790
generally	Delinquency, see Delinquent taxes , this topic
Personal property See also Property, this topic; Real property, this	Due date, 311.505
topic	Preferred claim in bankruptcy proceedings, 311.480
Assessed where located, 308.105	Returns, see Returns , this topic
Assessments	Warrants, see Warrants, this topic
(Generally), 308.250	Transfer to exempt ownership, effect, 311.410
Classified, central assessment, 308.510 Coal, oil, gas, 308.115	United States, see United States , this topic Unsecured, collection, summary, 311.465
Farm use, 308A.110	Valuation, 100 percent of assessed value, 308.232,
Improvements, 308.115	308.250
In name of possessor, 308.105	Warrants, see Warrants, this topic
Minerals, 308.115	Writs of attachment, tax actions, 311.455
Severable interest, 308.115 Situs as place of, 308.105	Personal representative, assessments, valuation, 308.135
Standing timber, 308.115	Planned communities, lots and common prop-
Value at which assessed, 308.232	erty, 94.728
Brownfields, see note after, 307.430	Planning director, divisions of land, notice,
Collection Action for, 311.455	308.210 Plants, pest and weed control, unpaid costs col-
Jeopardy, 311.465	lected as taxes, 570.430
Levy and sale of goods, 311.644	Plats, see Maps and plats, this topic
Removed from county, 311.475	Political subdivision
Review by Department of Revenue, 311.467 Warrants, see Warrants , this topic	Appeals to Tax Court, 305.570, 305.620 Defined, 192.005
Confidentiality of returns, 308.290	Intervenor status, Revenue Department proceed-
Crab pots, 508.270	ings on local taxes, 305.620
Defined, 307.020	Poll or head tax, prohibited, CONST. IX §1a
Delinquent taxes, see Delinquent taxes , this topic Disposition of penalties, 308.302	Pollution, see POLLUTION Ports
Distraining, by collector, 311.470, 311.644	Assessment, 777.435, 777.445, 777.520
Equalization, 309.150	Bonds, principal and interest, 777.430, 777.435,
Estimated payment, 311.465	777.440, 777.470
Exemptions, see Exemptions , this topic	Boundary changes, filing, 777.437, 778.068 Collection, 777.435, 777.445
Farm use, 308A.110 Foreclosure of security interest, removal from	Computation period, 280.060
county, notice, 311.473	Default levy, 777.440, 777.445
Improvements on	Districts, 280.060, 280.064, 280.070, 280.080,
Claimed government land, 307.070	280.090
Mining claims, 307.080 Inventory, exemption, 307.400	Exemption, property, 307.090, 440.505 Hospital purposes, exempt property, 440.505
Manufactured structures, classification, 308.875,	Law enforcement services, levy, 777.430
311.280	Levy
Nonprofit homes for elderly, 307.370	(Generally), 777.435, 777.445, 777.470, 777.520
Partnerships, liability for tax, 308.120	County court, by, 777.440, 777.445
Penalties, late filing, 308.296, 311.223 Personal effects, exemption, 307.190	Limitations (Generally), 280.060
Removed from county, collection, 311.475	Bonds, repayment, 777.430, 777.440
Returns	Special levy, 777.520
(Generally), 306.245, 308.290	Port of Portland
Failure to file, 308.296	Bonds, tax levy, 778.065, 778.070
Standard forms, return, 306.245 Tangible, held for personal use, 307.190	Boundary changes, filing, 778.068 Power, 777.430
Tax	Projects, property, services, financing, 280.060,
As debt of owner, 311.455	280.064, 280.070, 280.080, 280.090
As lien	Receipts, disposition, 777.445
(Generally), 311.405	Revenue producing property, receipts, reserving,
Charge on real property, 311.645	294.373

TAXATION (Cont.)	TAXATION (Cont.)
Ports (Cont.)	Property (Cont.)
Special taxes	Subject to taxation (Cont.)
Failure to levy, 777.440, 777.445	Public (Cont.)
Levy, 777.430, 777.520	Under sales contract, 307.100
Limitation, 777.520 Sinking fund, 777.520	Used for ports, airports, 307.120 Railroad rights of way, see Railroads , this topic
Taxable property, 307.120, 777.435, 777.445,	Sand control districts, 555.500
777.520	School districts, 328.555
Taxes, assessed, collected as other taxes, 777.435	United States
Taxing power, general and special, 777.430	Exemption, 307.040
Power plants, prepayment of taxes, see Facility	Improvements on, 307.070
tax prepayments, this topic	Under lease, other interests, 307.060
Premiums, see INSURANCE AND INSURERS Preparers, see TAX CONSULTANTS AND PRE-	Under sales contract, 307.050 Veterans and surviving spouses, taxability,
PARERS, generally	307.250 et seq.
Prepayment of taxes by facilities, see Facility tax	Property Tax Expenditure Funding Account,
prepayments, this topic	306.356, 306.359
Private express carriers, transmittals, tax	Property tax relief (generally)
returns etc., 293.660, 305.820, 316.417	Constitutional limitations, see Limitations , this
Privilege taxes Alcoholic beverages, see ALCOHOLIC BEVER-	topic Local
AGES	Distribution to counties certain moneys, 310.585
Amusement device tax, see LOTTERY, OREGON	Distribution to local units, certain moneys,
STATE	310.595
Insurance and insurers, see INSURANCE AND	Property value appeals boards
INSURERS	(Generally), 309.020 et seq.
Motor vehicle dealers, retail sales, 320.405 et seq.	Appreciael programs, 206.125
Oregon Community Power, 221.450 Oyster and shellfish cultivation, 622.290, 622.300	Appraisal programs, 306.125 Compensation and expenses, members, 309.022
Pari-mutuel racing wagers	Entries in roll of corrections, additions, or changes,
(Generally), 462.057, 462.062, 462.067, 462.068,	309.120
462.100	Forestland valuation, jurisdiction, 321.222
Tax Court review, none, 305.410	Legal adviser, 309.024, 309.110
Public utilities, nonfranchised, 221.450, 221.655	Meetings, notices, 309.025
Telecommunications carriers, 221.515	Oath of members, 309.070
Privileged and confidential information, see Records and recording, this topic	Orders, 309.110, 309.115, 309.120 Petitions for reduction of value, 309.026, 309.100,
Probate, see PROBATE	309.104, 309.110
Process, service, see PROCESS	Pool, members eligible to serve, 309.067
Property	Records, see Records and recording , this topic
See also Personal property , this topic; Real	Sessions, 309.026
property , this topic Act of God	Training, 306.152, 309.022 Proportional tax on undivided interests, 308.125
Low income rental housing, 307.535	Proration of taxes, 311.275
Proration of taxes, 308.425	Psilocybin, see PSILOCYBIN
Single-unit housing, 307.677	Public contracts, see PUBLIC CONTRACTS
Assessment, subject to, 307.030	Public lands
Base map system, 306.132, 306.135	See also State lands , this topic
Constitutional limitations, see Limitations , this topic	Assessments, 223.770, 308.270, 553.110 Contract of purchase, 307.100
Defined, 308.505, 308.510	Exemptions, 307.090, 307.110, 307.120
Emergencies and disasters, see Emergencies and	Foreclosed lands, 271.330
disasters, this topic	Land use permit, utilized, exemption, 307.110
Exempt, valuation summary, 307.035	Lease or interest less than fee, 271.360, 307.110
Land Information System, 306.132, 306.135	Leased or held by tax of loaner, 271.360, 307.110
Mapping, base map system, 306.132, 306.135 Omitted, see Omitted property , this topic	Leased, payment of taxes, 271.360 Relinquishing title in, effect, 271.330
Receivership in, assessment, 308.135	Sold, assessor to ascertain, 308.270
Separate fund, money received for distinct and spec-	Public libraries, see Libraries and library dis-
ified object, 311.350	tricts, this topic
Situs, see Situs of property, this topic	Public officers and employees
Standard forms, tax statement and value increase	Certain, reports to Department of Revenue, 305.160
notice, 306.245 Subject to assessment, 307.030	To comply with tax laws and regulations, 306.220 Public parks , see Parks and recreational areas ,
Subject to assessment, 507.050 Subject to taxation	this topic
(Generally), 307.030	Public records, see Records and recording, this
Drainage districts, 547.455, 547.460	topic
Entering in assessment rolls, 308.210	Public utilities, see Utilities, this topic
People's utility districts, 261.050, 308.505	Publications, charges for, 305.079
Public Examption 207 000 207 110 207 120	Quitclaim deeds, form, 93.865
Exemption, 307.090, 307.110, 307.120 Under lease, other interests, 307.110	Racing, state preemption, 462.100 Radio and data districts, 403.522, 403.527

Railroads

Central assessment, see Central assessment, this topic

Collection, 305.410, 308.621, 308.640, 311.655 Main and branch lines, valuation, determination, 308.570

National Railroad Passenger Corporation, exemption, 308.515

Personal property of small railcar companies, 308.640

Properties, exempt, certain, 308.515, 308.570, 308.665

Rights of way, taxability

Diking districts, 551.010

Domestic water supply district, 264.110 Highway lighting districts, 372.190 Rural fire protection districts, 478.010

Short line railroads, income tax credit, 315.591 et seg.

Rate of tax

(Generally), CONST. XI §11, CONST. XI §11b Computation of, 310.065, 310.090

Declaration, rate or amount, operating taxes or taxes for bonds or obligations, 294.456

Improvements removed from property, effect, 311.165

Oil and natural gas, 324.070, CONST. IX §3b Procedure where notices filed late, 310.065 Urban renewal plans, 457.440, 457.445

Ratio studies, 309.200

Real Estate Commissioner, unit ownership, declaration, approval, 100.110

Real estate licensees

Representation of taxpayers, 305.239 Withholding, employee status, 316.209

Real market value

Adjustments, adjudicated value, 309.115 Defined, 308.205, CONST. XI §11, CONST. XI §11b Property tax accounts, appeals, 305.287 Property valuation and assessment, 308.232,

CONST. XI §11

Standard, recommendation to county assessor, 309.203

Real property

See also Personal property, this topic; Property, this topic

Appraisals, see Appraisals and appraisers, this topic

Assessment date, 308.210

Bankruptcy proceedings, preferred claim, 311.480 Certificate of taxes paid, conveyance to public entity, 311.411

Classified, central assessment, 308.510 Collection, review of assessor's action, 311.467

Condominiums, see Condominiums, this topic

Construction taxes, see Construction taxes, this topic

Defined, 307.010

Description, generally, 308.210, 308.240

Eminent domain, acquisition

(Generally), 311.405

Transfer, effect, 311.410

Foreclosures, see Foreclosures, this topic Homesteads, see Homesteads, this topic

Low income housing, see Low income housing, this topic

Reappraisal program, 306.125

Religious organizations, see Religious organizations, exemptions, this topic

Seismic retrofitting costs, exemption, see note after, 307.175

TAXATION (Cont.)

Real property (Cont.)

Subdivisions, see Subdivisions and partitions, this topic

Tax as a lien, see Liens, this topic

Tax delinquency, see Delinquent taxes, this topic

Tax exempt, see Exemptions, this topic

Timeshare estates

Taxpayer, managing entity as, 94.808

Valuation, 94.809

Transfer to exempt ownership, effect, 311.410 Transfer, tax on, prohibition, 306.815,

CONST. IX §15

Undivided interests, 308.125

United States, see United States, this topic Value at which assessed, 308.232, CONST. XI §11 Withholdings, conveyances, authorized agents, 311.411, 314.258

Receipts, see Tax receipts, this topic Receiverships

Income, 316.377, 316.392 Property in, assessment, 308.135 Property, personal, 311.415

Reciprocity

(Generally), 305.610

Counties, 311.475 Other states, 305.610

Refunds, state-federal, offsets, 1.196, 305.612

Record owners of foreclosed lands, rights, 275.180 Recordation, land sale contracts, 93.635, 93.640 Records and recording

Addresses, property owners, 308.212

Alcoholic beverages, see ALCOHOLIC BEVER-AGES

Assessment roll, 308.615, 311.115, 311.135 Canceled assessments, taxes, 305.155

Certificates, assessment, property, 311.115

Cigarette tax, see CIGARETTE TAX Computer record, defined, 311.253 Confidentiality

Demographic data of taxpayers, 305.686, 305.687, 305.688, 316.366

Disclosures, 9.565, 305.193, 305.686, 305.806, 314.835, 314.840, 314.843, 314.991, 320.332

Heavy equipment rental tax, 307.888, 307.890

Industrial plant appraisal and valuation, 308.411, 308.413

Information furnished Secretary of State, disclosure prohibition and penalty, 297.060

Instruments filed with assessor, segregations, 311.280

Personal property reports, 308.290

Public safety employees, personal information, 192.345

Returns, 308.290, 314.835, 314.840

Tax Court, protective orders, 305.430

Transient lodging taxes, 192.355, 320.332, 320.340

Corporate activity tax, 317A.134

Documents

Charges for, 305.079

False, penalty, 305.815, 305.990

Filing of certain duplicates, 198.780

Verification, 305.810

Financial institution data match system, see

FINANCIAL INSTITUTIONS

Heavy equipment rental tax, 307.875, 307.888, 307.890

Homestead tax deferred property, lists, 311.675 Instruments creating interests in realty, 93.710 Maps, assessors, 308.245

Marijuana tax, 475C.692, 475C.694

Records and recording (Cont.)

Oregon transparency website, tax expenditures, 276A.253, 276A.256

Private financial records

(Generally), 192.583, 192.607

Definition, 192.583

Property value appeals boards

(Generally), 309.072

County, 309.024, 309.072

Psilocybin tax, 475A.678, 475A.682

Public records

Attorney General, powers and duties, 192.311

Central assessment roll, 308.615

Definitions, 192.005, 192.210

Disposition

Authorization by State Archivist, 192.105 Without authorization, certain, 192.170

English language required, 192.173

Enterprise zones, disclosure exemption,

 $_{-}285$ C.145

Fees, 192.324

Industrial property appraisals, 305.192

Inspection, 192.311

Maps, taxpayers index, 308.245

Photocopying, 192.040

Public safety employees, disclosure exemption, 192.345

State Archivist, powers and duties, 192.072, 192.105

Tax Court, Magistrate Division, 305.505

Tax lot descriptions, record of, 308.240

Transient lodging taxes, 192.355, 320.332, 320.340

Record system

Form of assessment roll, 308.217, 308.219 Standardized, 306.125

Statement information in conveyances, 93.260

Tax Court, see TAX COURT

Tax roll, 311.115, 311.140

Tax supervising and conservation commissions, 294.660, 294.690

Timber taxes, see TIMBER TAXES

Transient lodging taxes, 192.355, 320.310, 320.332, 320.340

Transportation project taxes, 320.460, 320.470 Use fuel tax, 319.671, 319.697, 319.860 Warrants for collection, property, 311.115

Recreational areas, see Parks and recreational areas, this topic

Recreational vehicle spaces, government owned, taxation, 390.232

Recreational vehicles, homestead, as, 308.880 Redemption, see Foreclosures, this topic

Redevelopment projects, financing,

CONST. IX §1c

Reduction programs, see Tax reduction programs, this topic

Referendum, see Initiative and referendum, this tonic

Reforestation bonds, tax levy, CONST. XI-E $\S1$ Refunds

 $\begin{array}{c} \text{(Generally), } 305.490,\,305.760,\,311.806,\,314.415,\\ 314.466 \end{array}$

Abandonment of purpose, 311.815

Amounts requiring refund, 311.806

Appeal decisions, 305.440

Appropriation for, 305.785

Assignment, 305.271

Boundary changes

Authorized in event of certain changes, 311.821 Reimbursement out of general fund, 311.821

Business personal property, 311.642, 311.806

TAXATION (Cont.)

Refunds (Cont.)

Claim for, procedure, 305.270

Claims, property tax, 310.143

Court orders, unsegregated tax collections account, payments, 311.813

Credit against total tax liability account, 311.806

Debts owed state agencies, setoffs, 293.250, 293.254

Destroyed or damaged property, 308.425, 311.806

Emergency communications tax, 403.220

Estate tax, see ESTATE TAX

Heavy equipment rental tax, 307.880

Interest on, 305.220, 305.222, 305.775, 311.806, 311.812

Invalid taxes, 305.765, 305.770, 305.785

Invalidated tax law, prior year, 305.780

Leased public property, 307.166

Local government units, claim for refund, manner, 310.143

Manufactured structure or floating home, when prohibited, 311.808

Marijuana tax, 475C.682

Offsets

Courts, 1.196

Debts owed state, 293.250, 293.254

Reciprocity, state-federal, 305.612

Pending appeal, 311.806

Prior years, invalidated tax laws, 305.780

Procedure, 305.760

Property not within jurisdiction, 311.806

Psilocybin tax, 475A.666

Reserve account, 311.807, 311.814

Special tax, abandonment of purpose, 311.815

Transfer prohibited, 305.271

Transient lodging taxes, 320.320

Transportation project taxes, 320.430

Unsegregated tax collections account, refunds out of, 311.813

Rehabilitated residential property, limited assessment

(Generally), 308.450 et seq.

Annual statement, filing, owner, 308.474

Applications, processing and fee, 308.466, 308.468

Boundary determination, 308.457

Condominiums, 308.479

Disqualification, 308.471

Fee, application processing, 308.468

Notice of approval, filing deadline, 307.512

Policy, 308.453

Qualifications, 308.462

Statement, owner, rehabilitation project finished, 308.471

Sunset, 308.450, 308.477, 308.481

Termination of assessment, 308.477, 308.479

Valuation, 308.459

Rehabilitation facilities, exemption, 307.130

Releases, tax liens, 305.140

Religious organizations, exemptions

See also Charitable and nonprofit entities, this topic

(Generally), 307.140, 307.162

Affordable housing, 307.140

Child care facilities, schools, and student housing, 307 145

Remedies, ORS Chapter 305, exclusive, 305.845 Removal of value of real property, 311.420 Rent

Heavy equipment, see **Heavy equipment rental** tax, this topic

Housing, see **Housing**, this topic; **Low income housing**, this topic

Reports

See also Notices, this topic; Records and recording, this topic; Statements, this topic

Annual statement from tax roll by tax collector, 311.531

Bankruptcy collections, 311.489

Cigarette tax, see CIGARETTE TAX

Due dates, see **Due dates**, this topic

Emergency communications tax, consumers, 403.217

Enterprise zones, 285C.130, 285C.150

Estate tax, natural resource property credits,

Governor's tax expenditure reports, 291.201 et seq. Historic property special assessment, 358.500

Indian tribes, see note after, 307.181

Order requiring filing, 305.263

Oregon transparency website, tax expenditures, 276A.253, 276A.256

Potential refund credits, 305.286

Property appraisal, by assessor, 308.050

Tax supervising and conservation commissions, see

TAX SUPERVISING AND CONSERVATION COMMISSIONS

Taxpayer Advocate, 305.802

Transient lodging taxes, 284.148

Transportation project taxes, 320.455

Utilities, mileage, by companies, 308.645

Wage tax, transportation services, 320.550

Representation of taxpayers

See also **Attorneys and law practitioners**, this topic

(Generally), 305.239

Attorney fees, costs, expenses, allowance, 305.447, 305.490, 305.790

Corporate taxation, see CORPORATE TAXA-TION

Former revenue department officers, employees, 305.260, 305.990

Legal advice

County officers and employees, 8.690

Department of Revenue, tax laws, 305.110

Employee of county or Revenue Department,

Representation before Department, 305.239, 305.245, 305.260

Representation, employee, county or Department, 305.245

Small business corporation, representation by stockholder, 305.494

Partner, general, 305.239

Personal income tax, see INCOME TAX (STATE)

Persons qualified, 305.239

Recognition by Revenue Department, 305,239

Small business corporation stockholders, 305.239, 305.494

Taxpayer Advocate, see **TAXPAYER ADVOCATE**, generally

Reproduction costs, determining value of property, 308.275

Reservations, Indian property, see Indians, this topic

Results-based innovative and efficient administration, legislative findings, 306.113

Retail stores, nonprofit entities, donated items, exemption, 307.130

Retirement and pensions, see RETIREMENT AND PENSIONS

Returns

(Generally), 308.290 Confidential, 308.290

Corporate activity tax, 317A.137

TAXATION (Cont.)

Returns (Cont.)

Date, filing or receipt, 293.660, 305.820

Emergency communications tax, 403.215

Failure to file, penalties, 305.422, 305.992, 308.295, 308.296, 308.300, 311.223

False, prohibited, 305.815

Heavy equipment rental tax, 307.878

Mailing, 293.660, 305.820

Marijuana tax, 475C.682

Order requiring filing, 305.263

Penalties

Disposition of, 308.302

Failure with intent to evade tax, 308.300

False return, 305.815, 308.990

For failure to file, 305.422, 305.992, 308.295, 308.296, 308.300, 311.223

Waiver, failure to timely file, 305.422, 308.296

Personal property

(Generally), 308.290

Failure to file, 305.422, 308.296

Preparation for another, accountants, furnishing taxpayer name and address, 673.415, 673.710

Psilocybin tax, 475A.666

Taxpayer Advocate, see **TAXPAYER ADVOCATE**, generally

Timber taxes, see TIMBER TAXES

Transient lodging taxes, 320.315, 320.360

Transportation project taxes, 320.445

Verification, 305.810

Wage tax, transportation services, 320.550

Revenue estimates, see STATE FINANCE Revenue, Department of, see REVENUE,

DEPARTMENT OF, generally

Review, see Appeal and review, this topic Rights of way

Public ways, exempt, 307.200

Railroads, see Railroads, this topic

Riparian habitat

(Generally), 308A.350

Additional taxes

Payment and collection, 308A.371

Withdrawal from riparian land designation, 215.783, 308A.368

Application for exemption, 308A.356

Approval or disapproval of application, 308A.362

Definitions, 308A.350

Designation, effect, 308A.733

Duration of exemption, 308A.365

Farm, forest, open space land, 308A.377

Legislative intent, 308A.353

Local governments, authorization of designation, 308A.359, 308A.360, 308A.362

Reports, owners, 308A.374

Rules, 308A.383

Standards and criteria for exemption, 308A.359

Road assessment districts

See also Special road districts, this topic

Ad valorem tax, 478.430

Assessment, limitation, 371.500

Authority, 371.336

Limitations, formation petitions, existing districts, effect, 371.385

Local Budget Law not applicable, 294.316

Proceeds, disposition, 371.360

Road lighting tax, 478.450

Special tax levy, 478.410

Tax levy, 371.336

Uncollected taxes to annexing city, 222.510

Road districts

County road districts, see County road districts, this topic

Road districts (Cont.)

Road assessment districts, see Road assessment districts, this topic

Special road districts, see Special road districts, this topic

Roads, see Highways and roads, this topic Rolls, see Assessment rolls, this topic; Tax rolls, this topic

(Generally), 305.100, 305.102, 305.125, 306.220 Ad valorem levy, rate, 310.090

Amusement device tax, 320.110

Application of rules, generally, 305.125

Appraisers, qualifications, 308.010

Assessment rolls, 308.215, 308.219

Breaches of security, tax professionals' duties, 305.804

Central assessment, 308.655

Constitutional property tax limit, carrying out provisions, 305.102

Corporations and business entities

Consolidated taxable income, federal, adjustments to, application for relief, 317.725

Corporate activity tax, 317A.106, 317A.109, 317A.128, 317A.131, 317A.137, 317A.140, 317A.143

Income taxes, 318.060

Credits

Commercial lending institutions, energy conservation loans, 317.112

Crop donations, form, 315.156

Dependent care assistance, election to file claim, 315.204

Dependent care facilities, 315.208

Education and research, qualified research activities, 317.152, 317.153

Low income housing, 317.097

Potential refund credits, property tax appeals, 305.286

Reforestation, underproductive forestland, 315.104

Declaratory rulings, 305.105

Deferral of assessments for local improvements, 311.735

Deferred taxes

Condemnation, effect, 311.683

Liabilities, 314.302

Limiting lien amount, reflecting limit in county records, 311.679

Delinquency or refunds, interest rates, adjustments in. 305.220

Destroyed or damaged property, 308.425

Distressed area, boundary determination, 308.457 Domestic insurers, taxable income, computing,

317.655 Electronic filing, exemption and special assessment applications, 306.265

Emergency communications tax, 403.215, 403.228 Enterprise zones, 285C.125, 285C.215

Estate tax, 118.010, 118.013, 118.016, 118.140, 118.145, 118.265

Exemptions

Electronic filing, applications, 306.265 Leased property, 307.112

Farm use special assessment, 308A.059, 308A.091 Federal income tax, proration, 314.085

Financial institution data match system, 305.094 Food processing equipment, exemption, 307.459

Fuel taxes, see FUEL TAXES

Heavy equipment rental tax, 307.872, 307.875 Historic property special assessment, 358.545

TAXATION (Cont.)

Rules (Cont.)

Industrial plants, appraisal and valuation of, confidentiality, 308.411, 308.413

Industrial property, 305.489, 306.126

License lists, 305.385

Liens, certification fee, 87.816

Local Budget Law, 294.438, 294.495, 294.500,

Local improvements, deferral of special assessments, 311.735

Local, collection and distribution etc., 305.620

Low income housing, credit, 317.097 Marijuana tax, 475C.678, 475C.714

Motor vehicles

Fuel taxes, see FUEL TAXES

Proof of payment of taxes, 803.203

Multiple tax statements, computer record in lieu,

Multiple unit housing, optional special assessment, 308.712, 308.714, 308.724

Notices, generally, means of providing, 305.127 Oil and gas, reports, making and filing, 324.320 Open space lands, assessment, 308A.318, 308A.330 Partnerships, real estate mortgage conduit, prora-

tion of taxable year, 314.085

Penalties

Assessments, waiver or reduction, 308.030 Penalty not imposed, by department rule, 305.229

Petition, declaratory ruling, 305.105

Property value appeals boards, 309.022, 309.104 Psilocybin tax, 475A.702

Real market value, determination, 308.205

Records, authorized disclosures, 305.193, 320.332 Refunds

County, calculation, 311.807

Potential refund credits, property tax appeals, 305.286

State-federal, reciprocal offset agreement, fees, 305.612

Representation of taxpayers, 305.239

Retirement distributions, paid to other state, credit, 316.159

Returns

Consolidated returns, 314.505, 317.710 Property tax, generally, 308.290

Riparian habitats, 308A.383

S corporation or shareholders, elections, contravening, 314.768

Sales data, ratio study, assessor preparing, 309.200 Single-unit housing, 307.664

Soil and water conservation districts, 568.495

Special assessments for local improvements, deferral, 311.735

Special districts, surplus assets, credit, 198.955 State levy, certification, apportionment etc., 311.658

Statements, 311.250

Suspension of collection, 305.155

Tax court, rules of procedure, 305.425

Tax supervising and conservation commissions, 294.670

Taxpayer Advocate, 305.803

Timber taxes, see TIMBER TAXES

Transient lodging taxes, 320.302, 320.315, 320.332, 320.365

Transportation project taxes, 320.425, 320.480

Treasury, United States, application, 317.013

Urban renewal, 457.440, 457.470

Wage tax, transportation services, 320.550

Waiver of penalties, 305.145

Warrants, business personal property, 311.636

Rules (Cont.)

Wildlife habitat conservation and management plans, 308A.409

Withholdings, conveyance of real estate, authorized agents, 311.411, 314.258

Rural fire protection districts, see RURAL FIRE PROTECTION DISTRICTS

Rural health care facilities, 307.804, 307.806 Rural renewable energy development zones, see ENTERPRISE ZONES

Bicycles, 320.415 et seq.

County governing body, sale by, 275.110

For public water supply purposes, 275.080

Foreclosures, see Foreclosures, this topic

Marijuana, see MARIJUANA

Mineral, 275.298, 275.300

Mineral rights, 275.312, 275.314, 275.316

Oil and gas rights, 275.294 Proportional liability, 311.275

Psilocybin, see PSILOCYBIN

Timber, 275.290

To United States, 275.070

Use, net income tax, imposed by units of local government, 305.620

Vehicles (transportation project taxes), see TRANS-PORTATION

Sand control districts, 555.500

Sanitary authorities, see SANITARY AUTHORI-TIES

Sanitary districts, see SANITARY DISTRICTS

Scenic easements, 271.729, 271.785

Schools and school districts, see SCHOOL

Scientific institutions, exempt, 307.130

Seal, Department of Revenue, official, 305.025

Secrecy clause, exceptions, Legislative Revenue **Officer,** 308.290

Secretary of State

Disclosures of taxpayer information to, 314.840

Federal tax liens, 87.816, 87.821

Filing of duplicates, certain documents, with, 198.780

Notice of federal liens, 87.806

Personal property tax roll, returns, availability,

Property, foreclosure, Attorney General expense reimbursement, 312.020

Refunds, 305.775

Revenue Director, filings, 305.057, 305.065

Warrants, business personal property, see Warrants, this topic

Segregation of property, 311.280

Seizure of property, 311.644

Self-employment earnings tax, 267.300, 305.620 Senior citizens

Homestead deferral, see Deferral, this topic Nonprofit corporation housing for the elderly, 307.241, 307.242, 307.243, 307.244, 307.245, 307.248

Nonprofit homes for elderly, see Nonprofit homes for the elderly, this topic

Property tax work-off programs, 310.800 Senior services centers, 307.147

Serial levies, see Local option taxes, this topic Service of process, see PROCESS

Setoffs in collection, sums due debtor, 293.250, 293.254

Settlers, improvements on settled or claimed land, not exempt, 307.070

Severable interest, assessment, 308.115

TAXATION (Cont.)

Sewer systems

Assessments, 224.090

Service charges and collections, 450.130, 454.225

Sewage treatment facilities, exemption, 307.118

Sheriffs

See also Law enforcement officer and agencies, this topic

Cigarette tax, 323.240, 323.390

Corporate excise, income tax, 314.419, 314.430

Income tax, 314.419, 314.430, 316.207

Mobile home taxes, 311.512

Motor carrier taxes, 825.504

Property tax, transferred, 311.070, 311.075

Tax collecting functions, obligations, transferred to tax collector, 311.070, 311.075 Timber taxes, 321.570

Ships and shipping

See also **Boats**, this topic

(Generally), 308.256

Assessment, see Assessment, this topic

Central assessment, see Central assessment, this

Collection, 305.410, 308.621, 311.655

Emergency equipment, maritime fire and safety, exemption, 307.197

Exemptions, see Exemptions, this topic

Floating reduction or processing plants, 308.260 Offshore oil drilling rigs, self-propelled, 308.256

Significant hardship, defined (Taxpayer Advocate), 305.801

Single-unit housing

Construction period extension, 307.677

Definitions, 307.651

Exemptions

(Generally), 307.657, 307.664 Application, 307.667, 307.671, 307.674

Approval criteria, 307.671

Denial of application, review, 307.674, 307.687

Notice of approval, filing deadline, 307.512 Termination, 307.681, 307.684, 307.687

Legislative findings, 307.654

Median sales price, 307.661

Situs of property

(Generally), 307.030

Airports, 308.550

Mobile modular units, removal from, 308.865,

Place of assessment, as, 308.105

Utilities, 308.505

Small scale local energy loan bonds, tax levy, CONST. XI-J §4

Soil and water conservation districts

Authority, levy, 568.806, 568.807, 568.808

General obligation bonds, special taxes, 568.803 Special assessment improvement bonds, 568.805

Boundary changes, filing, 568.435

Consolidation of districts, 568.450

Dissolution of district, 568,495

Local Budget Law not applicable, 294.316

Solar energy, exemption, 307.175

Sororities, exemptions, 307.195, 307.471

Special assessments

(Generally), 307.032

Applications

Change of classification, 308A.724, 308A.733

Electronic filing, 306.265

Brownfields, see note after, 307.430

Change

Application, 308A.724, 308A.733

Open space use, change to, 308A.727

Request, 308A.724

Special assessments (Cont.) Standard forms, tax statement, value increase notice and personal property return, 306.245 Change (Cont.) **Standing to appeal,** 305.275, 305.570 Withdrawal of application, 308A.733 State budget, tax expenditure reports, see STATE Classification, application for change, 308A.733 FINANCE Conservation easements, see Conservation ease-**State Land Board** ments, this topic Cancellation of lists, effect, 311.804 Conservation management, effect on disqualification, 308A.740, 308A.743 Furnishing lists of sold public lands, 308.270 State lands Disqualification See also Public lands, this topic Additional taxes Assessment, 308.270 Contracts of purchase, 307.100 (Generally), 308A.703 Calculation, 308A.703, 308A.712 Drainage districts, 547.455 Cancellation, uncollectible taxes, 311.790 Exemption, 307.090 Circumstances when not imposed, 308A.709 Land use permit, utilized, exemption, 307.110 Deferral, 308A.706, 308A.712, 308A.724 Leased Definitions, 308A.700 Exemption, 307.168 Imposition, owner request, 308A.715 Rented, 307.095, 307.110 Parks or open spaces, land divisions for, Parking facilities, 276.592, 307.095 215.783 State tax levy Appeal, 308A.718 Certification, 291.445 Application for change of special assessment, Collection and payment, 311.658 308A.724 Determination of necessity, 291.342, 291.445 Conservation easements, 215.236, 308A.465, Higher education building bonds, 286A.833, 308A.703 et seq. 286A.848, CONST. XI-F(1) §3, CONST. XI-G §3 Conservation management, effect, 308A.740, Notice of levy, 311.657 308A.743 Pollution control facilities, state indebtedness, Definitions, 308A.700 CONST. XI-H §4 Explanation, county assessor, 308A.718 Real or personal property projects, state, bonds, Forestland assessment, see TIMBER TAXES CONST. XI-Q §2 Notice, 308A.718 Reforestation, bond principal and interest, Parks or open spaces, land divisions for, 215.783 CONST. XI-E §1 Wildlife habitat, 215.236, 308A.430, Restricted to levies for bonds, 311.660 308A.703 et seq. Small scale local energy loans, bond principal and Farmland, see Farmland, this topic interest, CONST. XI-J §4 Forestland assessment, see TIMBER TAXES, gen-Transcript of apportionment, 311.657 Validity, 311.662 Historic property, see Historic property special Veterans loans, bond principal and interest, assessment, this topic CONST. XI-A §4 Local governments, impact on Water development projects, bond principal and Forgone property taxes, calculation, reimburseinterest, CONST. XI-I(1) §4 ment, 306.359 State Treasurer Legislative findings, 306.350 Receiving state tax, 311.375 Property Tax Expenditure Funding Account, Sewage systems, authority, 224.400 306.356 Taxpayer information disclosures, 314.840 Property tax expenditure, defined, 306.353 To receive all funds from Department of Revenue, Relief, 306.353, 306.359 305.760 Local improvements, see ASSESSMENTS **Statements** Multiunit housing, see Multiple-unit housing, See also Notices, this topic; Reports, this topic this topic Computer record, 311.253 Open space lands, see Open space lands, this Contents, 311.250 False, penalty, 305.815, 305.990, 307.990 Riparian habitat, see Riparian habitat, this topic Mailing Soil and water conservation districts, improvement To each taxpaver, 311,250 bonds, 568.805 To mortgagee upon written request, 311.252 Time limitation, generally, 315.037 Real estate, conveying fee title, requirement, Wildlife habitat, see FISH AND WILDLIFE 93.260, 205.234 Special road districts Securing exemption, 307.162 (Generally), 371.336, 371.360 Tax collections, 311.395 Boundary changes, filing, 371.359 Taxes collected and uncollected, 311.531 Tax zones Utility companies Boundaries, 371.356 Annual, 308.524, 308.525 Elections, 371.356 Extension of time, 308.535 Establishment, 371.353, 371.356 Various, 308.530 Itemization of property tax, 371.357 Verification, 305.810 Notice, proposal to establish, public hearing, Statute of limitations 371.354 (Generally), 305.425 Operating tax rate, 371.356, 371.357 Appeals to Tax Court, 305.280 Proposal, public hearing, 371.354, 371.356 Cigarette tax, 323.435 Sports and convention facilities, exemption, Corporate excise, income, 314.310, 314.410, 314.415 Extending, order of director, 305.157 Foreclosure sale, proceedings affecting, 312.230 Spouses, see SPOUSES

TAXATION (Cont.)

TAXATION (Cont.)

TAXATION (Cont.)

Statute of limitations (Cont.)

Judicial review, Department of Revenue orders,

Omitted property, placing on rolls, 311.216 Refunds, 311.806

Relisting, reassessment, relevy, 311.120

Stipulations

Property value appeals boards, 309.110 Valuation judgment, after changes, 308.242

Stores, nonprofit entities, donated items, exemption, 307.130

Strategic investment program projects, 285C.606, 285C.609, 285C.615, 285C.635, 307.123

Streets and alleys, see Highways and roads, this topic

Student housing exemptions

(Generally), 307.145, 307.471 Household furnishings, 307.195

Subdivisions and partitions

Approval, tentative plan, 92.090

Assessments, local improvements, see ASSESS-**MENTS**

Definitions, 92.010

Prohibition of sales or transfer prior to recordation of plat, 92.025

Recording, requisite, 92.095

Special determinations of value, 308.156

Surveying, fee, 92.100

Subpoenas

(Generally), 305.190, 305.420, 308.316

Cigarette tax, 323.235

County assessor, 308.316

Income, 314.425

Industrial plant valuation, 305.420

Magistrates, issuance, 305.420

Marijuana tax, 475C.694

Property, 308.316

Psilocybin tax, 475A.682

Tax Court proceedings, 305.420

Transportation project taxes, 320.465

Summaries of Assessments and Levies Report,

Supermajority vote, legislature, bills raising revenue, CONST. IV §25

Supervision and control, property taxation system, Department of Revenue, 306.115 Supreme Court

Appeal to, foreclosure proceedings, 312.210 Expenses of taxpayer, recovery, 305.447 Jurisdiction, 305.445

Surveyors

Plats, generally, fee, 92.100 Qualifications, 204.016

Suspension of collection, 305.155

Tangible personal property, defined, 307.020

Tangible property taxable, 307.190

Tax assessors, see COUNTY ASSESSORS, generally

Tax collector

See also **Collection**, this topic

(Generally), 311.005, 311.055

Actions against, 311.015, 311.345

Annual statement of tax roll, 311.531

Assessor as, 308.260, 311.465

Bonds, warrants as payment for tax, 311.265, 547.455

Charter counties, 306.005

Copies of tax statements to mortgagee, 311.252

Defined, 311.005

Delinquent taxes, see Delinquent taxes, this topic

Delivery of rolls, 311.115

Deputies and clerks, 311.065

TAXATION (Cont.)

Tax collector (Cont.)

Designation, 311.055

Distraining property, 311.470

Distribution of tax

(Generally), 311.375

Changed or additional levies, 311.390

County treasurers, forwarding state taxes. 311.375

Deposit in unsegregated tax collections account, 311.392

Distribution percentage schedule, 311.390

Option to advance prior to collection, 311.392

Payment of refunds, 311.392

Payment to taxing units, 311.395

Property tax relief money, 310.585

Statement of collections, 311.395

Drainage districts

Collection, 547.480

Waiver of penalty and interest, 547.490

Failing to pay over, damages, interest, penalty, 311.345

False returns, fraud, action against, 311.015

Foreclosure, 312.030, 312.050, 312.110

Functions, obligations of sheriff, transferred to, 311.070, 311.075

Irrigation districts

Bonds and interest as payment, 545.589

Correction of delinquent tax roll, 545.462

Under contract with United States, cancellation of payments, 545.355

Money received for specific object, 311.345

Penalties

(Generally), 311.990

For not paying over, 311.345

Receipts, see Tax receipts, this topic

Record systems, standardized, Department of Revenue, 306.125

Redemption, 312.130, 312.140, 312.190

Refunds by, 311.806

Review of acts of, 305.275

Sale of foreclosed lands, 275.120, 275.150

Settlement with county treasurer, 311.395

Surety bond, 311.060

Undivided interests, payment to, 308.125

Unit ownership declaration, approval, 100.110

Tax consultants and preparers, see TAX CON-SULTANTS AND PREPARERS, generally

Tax Court, see TAX COURT, generally

Tax expenditures (generally)

(Note: This subtopic contains entries related to tax expenditures, generally. Specific expenditures -credits, exemptions, etc. -- are indexed elsewhere in this topic and in INCOME TAX (STATE) and CORPORATE TAXATION.)

Defined, 291,201

Governor's tax expenditure reports, see STATE

Legislature and legislation, see LEGISLATURE

Oregon transparency website, content requirements, generally, 276A.253, 276A.256

Property tax expenditure funding, 306.350, 306.353, 306.356, 306.359

Revenue impact statements, 173.025

Time limitation, 315.037

Transportation project taxes, continuous effect, 320.401

Tax Practitioners, State Board of, see TAX PRAC-TITIONERS, STATE BOARD OF, generally

Tax receipts

(Generally), 311.356

Form, contents, 311.361

Tax receipts (Cont.)	Taylor Grazing Act, lands conveyed to United
Taxes collected in advance of extension on tax roll, 311.370	States, tax compromise, 311.800 Telephones and telecommunications
Temporary, 311.361	See also Utilities , this topic
Tax reduction programs	Allocation and apportionment of taxes, 314.280
(Generally), 305.145	Assistance with tax law questions, phone lines,
Apportionment to counties, determination, 310.595	Department of Revenue, 305.261, 305.262
Distribution of moneys to counties, 310.585	Central assessment, see Central assessment, this
Floating homes, eligible as homesteads, 310.623 Mobile homes, see Mobile homes and manufac -	topic Emergency communications tax, see Emergencies
tured structures, this topic	and disasters, this topic
Property tax work-off programs, 310.800	Internet access taxes, prohibition, 305.822
Tax rolls	Local taxes prohibited, 305.822, 305.823, 403.207
See also Assessment rolls , this topic	Privilege tax, 221.515
Address, noting, 311.560	Taxes allowable as operating expense, 759.219 Television, see TELEVISION
Advance collections, 311.370 Assessment roll becoming, 311.115	Tenant or occupant paying tax, rights, 311.285
Code areas, use of, 310.147	Thermal power plants, prepayment of taxes, see
Corrections	Facility tax prepayments, this topic
(Generally), 306.115, 311.205 et seq.	Timber taxes, see TIMBER TAXES, generally
Additional taxes due, 311.206	Timeshare estates, method for notice and appeal, timeshare instrument, inclusion, 94.821
By petition, maximum assessed value, 311.234	Tobacco products tax, see TOBACCO PRODUCTS
Omitted property, adding to roll, 311.223 Square footage, 311.234	TAX, generally
Subsequent years, pending appeal, 305.285	Toll bridges, assessment, 308.515
Delinquent taxes, entry on roll, 311.125	Tollways, exemption, 383.017
Delivery to tax collector, 311.115	Total value of all property in the district,
Department, authority, corrections, 311.205	defined, 328.245 Tourist facilities, transient lodging taxes, see
Destroyed or damaged	Transient lodging taxes, this topic
Clerical help, material, furnishing, 311.145	Trade secrets, intangible personal property
Transcripts of unpaid tax, 311.140 Form of, 308.217	exemption, 307.020, 307.030
Hardship relief, striking from roll, 307.475	Transfers of property
Homestead deferred property listing, 311.674	Effect on lien, 311.410
Omitted property, procedure, 311.216	Tax prohibition, real property transfers, 306.815, CONST. IX §15
Payments, entry, 311.356	Transient lodging taxes
Pending appeal, 305.285	(Generally), 320.300 et seq.
Placing certain property on, 311.120	Local taxes
Potential refund credits, 305.286 Preparing, 311.120	Alternative remittance, camping and recre-
Relisting, reassessment, relevying, 311.120	ational vehicle spaces, 320.347
Residential property, ordering change or correction,	Collection by Department of Revenue on local level, 320.365
305.288	Computation of tax, when due, 320.355
Restoration of destroyed or damaged rolls, 311.140	Definitions, 320.300, 320.302
To collector in charter counties, 311.020 Uncollected tax, adding, 311.120	Disclosures of confidential information, 320.332
Warrant authorizing collection, 311.110	Due date of returns, 320.360
Tax statements, see Statements, this topic	Invoice or receipt, 320.303 Military facilities exempt, 320.357
Tax supervising and conservation commissions,	Moratorium, 320.350
see TAX SUPERVISING AND CONSERVATION	Payment of tax, 320.303, 320.360
COMMISSIONS, generally	Preemption, 320.360
Tax year, definition, 308.007 Taxable period, termination, 314.440	Reimbursements to collectors, 320.345
Taxing districts, code areas, amount raised,	Returns, 320.360
310.153	Rules, 320.302, 320.332, 320.365 Use of revenues, 320.350
Taxpayer Advocate, see TAXPAYER ADVOCATE,	State taxes
generally	Amounts held in trust, 320.325
Taxpayer Bill of Rights	Annual reports to Legislative Fiscal Officer,
(Generally), 305.860 et seq., 305.865 Agreement to satisfy liability, entering, 305.890	284.148
Explanation, clear, right, 305.885	Appeals, 320.325 Application of laws, 320.330
Installment payments, 305.890	Definitions, 320.300, 320.302
Meetings or communications with Revenue Depart-	Due date of returns, 320.315
ment, 305.875	Enforcement, 320.325, 320.330
Misleading taxpayer, waiver of interest or penalty,	Exemptions, 320.308
305.880	Invoice or receipt, 320.303
Personnel evaluations, basing on taxes collected, 305.870	Joint and several liability, 320.325 Payment of tax, 320.303, 320.315
Title of Act, 305.900	Rate and computation of tax, when due, 320.305
Warrants, 305.895	Records, confidentiality, disclosures, 192.355,
Taxpayers' index, contents, 308.245	320.310, 320.332, 320.340

 $\textbf{TAXATION} \; (Cont.)$

TAXATION (Cont.)

TAXATION (Cont.)

Transient lodging taxes (Cont.)

State taxes (Cont.)

Refunds, 320.320

Reimbursements to collectors, 320.305

Returns, 320.315

Revenues, distribution, 284.131, 284.148, 320.335

Rules, 320.302, 320.315, 320.332

Transit supportive multiple-unit housing, see Multiple-unit housing, this topic

Translator

(Generally), 354.605, 354.715

Definition, 354.605

Transportation, see TRANSPORTATION

Travel trailers, homestead, as, 308.880

Treasurer, State, see State Treasurer, this topic Treasurers, county, charter counties, 306.005

True cash value (real market value), see Real

market value, this topic

Trusts and trustees, see TRUSTS AND TRUST-

Unarmed combat sports and entertainment wrestling events, gross receipts, see UNARMED COMBAT SPORTS AND ENTERTAINMENT WRESTLING

Underground storage tanks, local government taxes, prohibition, 466.727

Undivided interest in real property, assessment of, 308.125

Uniformity of taxation

(Generally), 306.120

Assessed value among counties, 306.120,

309.310 et seq.

Constitutional provisions, CONST. I §32, CONST. IX §1

Forms seeking attainment, Department, 305.160 Rate to be uniform throughout district, 310.105

Unitary tax, see CORPORATE TAXATION United States

Agencies, furnishing lists of sold public lands, 308.270

Application of tax laws in federal areas, 305.605 Decedents' estates, preferred claims, 115.125 Estate tax

Apportionment, see ESTATE TAX

Connection to federal laws, 118.007

Federal areas, state laws applicable, 305.605

Garnishment exemption, earnings, exception, 18.385

Income

Adjustments, effect on state, 314.140, 314.380, 314.410, 314.415

Bond interest, 286A.145, 286A.824

Private foundation trusts, compliance, 128.085, 128.095

Returns, incorporation, state income tax returns, 316.457

Split-interest trusts, compliance, 128.090, 128.095

Subtraction, state taxable income, 316.127, 316.680, 316.685

Information, access, 308.290, 314.840

Internal Revenue Code, application to certain property tax laws, 305.842

Irrigation districts, certain payments, 545.355

Jurisdiction over certain land, 272.040

Liens, federal, see $\mathbf{Liens},$ this topic

National forest, acquisition, 272.050

Payments in lieu of taxes, apportionment by Department of Revenue, 305.615

Property

Collection of taxes, 311.650, 311.651

TAXATION (Cont.)

United States (Cont.)

Property (Cont.)

Exempt from taxes, 307.040

Improvements on settled or claimed land, 307.070

Taxation of when held by

Person under contract of sale, 307.050

Person under lease, 307.060

Taxable owner under contract of purchase,

Refunds, reciprocal offsets, 1.196, 305.612

Returns, reports

Income, adjustments, state, effect, 314.140,

314.380, 314.410

Insurance, personal, controlled, 746.065

Sale of county lands to, 275.070

Summer homes and recreation facilities on federal land, exemption, 307.182, 307.183, 307.184

Taylor Grazing Act, lands conveyed, tax compromise, 311.800

Universities

Building bonds, 286A.833, 286A.848, CONST. XI-F(1) §3, CONST. XI-G §3

Exempt property, generally, 307.090

Financing agreements, OHSU, effect on tax status, 353,420

Parking property, 307.095, 307.110

Unknown owner, assessment to, 308.240

Unsecured personal property, collection, summary, 311.465

Unsegregated tax collections account

Distribution ratio, 311.390

Interest, distribution, 311.395

Liability, county treasurer, neglect or refusal to distribute, 311.345

Tax-deferred homestead, penalties, refunds, 311.691

Urban flood safety and water quality district, see URBAN FLOOD SAFETY AND WATER QUAL-ITY DISTRICT

Urban renewal

(Generally), 457.035, 457.435

Amount, funds raised, assessor, determination and filing, 457.440

Certification of assessed value, 457.430

Certification of TCV in project area, 457.430

Collection methods, existing plans, 457.435

Computation of tax rate, 457.440, 457.445

Consolidated billing tax rate, 457.445

Division of property taxes, 457.190, 457.420,

457.440, 457.470, CONST. IX §1c

Increased valuation, tax use, 457.440,

CONST. IX §1c

Leased property, 457.240

Limiting collections, 457.455

Modification of assessed value, 457.470

Payment of project indebtedness

Effect of payment, 457.450

Limiting collections, 457.455

Notice to tax assessor, 457.450

Tax attributed to increased valuation, 457.440, CONST. IX \$1c

Utilities

Additional taxation, annexation, effective date, 222.005

Allocation, interstate, 308.550

Apportionment

Among counties, 308.565

Companies using wire, pipe or pole lines, or operational routes, 308.575

Interstate values, 308.550

Railcar companies, 308.640

Utilities (Cont.) Utilities (Cont.) Apportionment (Cont.) Statements to Department of Revenue (Cont.) To municipal corporations, taxing units, asses-Extension of time, 308.535 sors, 308.621 Required, 308.524 Assessment roll Telecommunications, see Telephones and tele-(Generally), 308.560 communications, this topic Certified roll United States, leased property, electricity transmis-Certification, 308.621 sion, 307.040 Corrections, 308.624, 308.636 Wire, apportioning assessed value, 308.575 Omitted property, 308.628, 308.632, 308.636 Vacation of judgment, foreclosure, 312.240 Completion, certification, 308.621 Valuation and value Date, finality, 308.540 (Generally), 308.235 Description of property, 308.560 Appeals, see Appeal and review, this topic Levy and collection of taxes, 308.621 Appraisal by county not at TCV, action by depart-Mistakes, effect, 308.560 ment, 308.062 Notices, 308.582, 308.595, 308.632 Assessment roll correction, value increase, notice, Oath of director, 308.610 311.208 Omitted property, 308.628, 308.632, 308.636 Assessor duties, 308.330 Preparation, 308.540 Basis for assessment, 308.232, CONST. XI §11 Public record, 308.615 Changes in valuation judgment, after assessment Review roll certified, 308.242 Change in valuation, procedure, 308.595 Conservation easements, 271.729, 308A.459 Completion, director's review, 308.600 Dissipation, removal or destruction of, 311.420 Conference request, modifying tentative Exempt real property, certain, summary, 307.035 assessment, 308.584 Factors, utilities, 308.545 Corrections, 308.590, 308.605, 308.624, Farmland, see Farmland, this topic 308.636 Increase, filing extension, 308.240 Delivery to Director, 308.585 Entry of corrections, 308.605 Industrial property, see Industrial property, this Public examination and review, 308.580 Businesses and services, property held for, assess-Jurisdiction of tax court to determine, 305.412 ment, 308.515 Land use planning, consideration, 308.235 Central assessment, see Central assessment, this Maximum assessed value, see Limitations, this topic Collection Multiple-unit housing (Generally), 308.621 Exemption, 307.631 Delinquent taxes, 311.655 Optional special assessment, 308.707, 308.712 Definitions One-hundred percent value required, 308.232 (Generally), 294.311, 308.505 Personal property, 100 percent of real market value, Domestic water supply district, 264.110 308.225, 308.232, 308.250 Rural fire protection district, 478.010 Property value appeals boards, see Property value Delinquent taxes, actions, 311.655 appeals boards, this topic Interstate apportionment, 308.550 Real market value, see Real market value, this Liens on property, 308.640, 311.655 topic Mileage reports by companies, 308.645 Reduction in value, after assessment roll certified, Office, principal, maintaining, 308.650 308.242 Omitted property assessment, 308.628, 308.632, Residential property, valuation changes, substan-308.636 tial error, 305.288 Operational routes, apportioning assessed value, Scenic easements, 271.729, 271.785 308.575 Special determinations of value Oregon Community Power (Generally), 308.149 et seq. In lieu payments, 757.883 Definitions, 308.149, 308.151 Privilege tax, 221.450 Lot line adjustments, 308.159 Penalties, 308,990 Multiple special determinations of value, People's utility districts, see People's utility dis-308.166tricts, this topic New property and new improvements, 308.153 Personal property, classified, 308.510 Omitted property, 308.156 Pipe or pole lines, apportioning assessed value, Property tax account modifications, 308.162 308.575 Qualification, exemption, partial exemption or Prepayment of taxes, facilities, see Facility tax special assessment, 308.156 prepayments, this topic Rezoning, 308.156 Privilege taxes, 221.450, 221.515 Subdivision or partition, 308.156 Property Total, defined for school district, bonding purpose, Defined, classified, 308.505, 308.510 Having situs in state, defined, 308.505 Trustees, personal representatives, 308.135 To whom assessed, 308.517 Unit valuation, utilities, 308.555 Railroads, see Railroads, this topic Wildlife habitat special assessment, 308A.427 Real property, classified, 308.510 Vector control districts, see VECTOR CONTROL Situs, determination, 308.505 DISTRICTS Statements to Department of Revenue Vehicles, see Motor vehicles, this topic Contents, 308.525

TAXATION (Cont.)

TAXATION (Cont.)

Verification, see VERIFICATION

Effect on other reports, 308.530

TAXATION (Cont.)	TAXATION (Cont.)
Vertical housing development zones	Warrants (Cont.)
Acquisition, disposition, and development of prop-	Personal property (Cont.)
erty, 307.854	Business personal property, electronic filing
Definitions, 307.841	(Cont.)
Designation of zone, 307.844	Expiration and extension of notice, 311.637
Exemption procedures (Generally), 307.864	Fees, 311.636
Application, fees, 307.857	Public access to information, 311.638 Rules, 311.636
Certification, 307.857, 307.858	Sales of property
Computations, 307.857	Compromise tax payments, 311.642
Decertification, 307.861, 307.866	Disclosure notice by seller, 311.639
Disqualification, 307.866	Purchasers, release of lien, 311.641,
Monitoring of projects, 307.861	311.642
Notice of approval, filing deadline, 307.512 Requirements for projects, 307.858	Psilocybin tax, 475A.674
Termination of zone, effect, 307.867	Refunds, 305.760, 305.770
Nonparticipation of district, 307.844	Release, 305.140, 305.182 Rights of taxpayers, generally, 305.895
Notice to county assessor, 307.512, 307.844	School districts, 328.213
Termination of zone, 307.867	Tax Court judge expenses, 305.460
Vessels, see Ships and shipping, this topic	Timber taxes, 321.570
Veterans	Tobacco products tax, 323.610
Exemptions (Generally), 307.250, 307.260, 307.262, 307.270,	Transient lodging taxes, 320.325
307.280	Transportation project taxes, 320.450
Civil War or Spanish War veterans, unmarried	Unpaid taxes, filing warrants for, 305.182
surviving spouse, homestead, 307.283	Witnesses, proceedings, fees, 305.200 Warranty deeds, see Deeds and conveyances, this
Nonprofit homes for elderly, 307.370, 307.380	topic topic
Retirement home residents, 307.370, 307.375,	Wastewater treatment facilities, exemption,
307.380, 307.385, 308.490	307.118
Income taxation, see INCOME TAX (STATE)	Water associations, exemption, 307.210
Loans, bond tax levy, CONST. XI-A §4 Waiver	Water authorities, boundary changes, filing,
See also Cancellation of taxes, this topic; Com-	450.988
promise of taxes, this topic	Water control districts, see WATER CONTROL
Penalty and interest, drainage districts, 547.490	DISTRICTS Water development project bonds, tax levy,
Taxes, 305.145	CONST. XI-I(1) §4
War veterans, see Veterans, this topic	Water improvement companies, see WATER
Warrants (Generally), 305.895, 311.110	IMPROVEMENT COMPANIES
Amusement device tax, 320.080	Water improvement districts, see WATER
As payment for tax, 311.265	IMPROVEMENT DISTRICTS
Authorizing collection of taxes, 311.110	Water supply districts
Cancellation and satisfaction, 305.182	Assessments (Generally), 264.300, 264.370 et seq.
Certificate, outstanding warrants, 305.184	Farm zones, 308A.128
Cigarette tax, 323.390, 323.391	Bond levy, 264.300
Corporate excise and income taxes, 314.407, 314.430	Boundary changes, filing with assessor, 264.480
Designated utilities, 311.655	Disposition, organization invalid, 264.220
Docketing, 314.407	Farm use zones, 308A.128
Fee, warrant search, certificate, 305.184	Fire protection, 264.300, 264.340
Heavy equipment rental tax, 307.883	Incorporation invalid, effect, 264.220 Power of taxation
Income tax (state), see INCOME TAX (STATE)	(Generally), 264.300
Marijuana tax, 475C.688 Mass transit district payroll tax, 267.385	Fire protection, 264.340
Motor carrier taxes, 825.504	Street lighting system, 264.350
Oil and gas tax, 324.190	Property taxes, generally, exemption, 307.090
Out-of-state collection, converting warrant to judg-	Railroad property thereon exempt, 264.110
ment, 305.180	Street lighting, 264.350
Payment of taxes with, 311.265	Uncollected taxes to annexing city, 222.510
Personal property (Generally)	Warrants, tax payments with, 311.265 Watercraft, see Boats, this topic; Ships and ship-
(Generally), 311.610	ping, this topic
Execution, release of lien, 311.635	Wearing apparel, personal effects, exempt,
Fees for service, 311.633	307.190
Lien, 311.625, 311.635	Weather modification district, 558.340
Mandatory process, 311.630	Weed control, 569.420, 569.425
Notice, 311.615	Weight-mile tax, see MOTOR CARRIERS
Person, defined, 311.605	Wharf property, public, exempt, 307.120
Recordation, 311.625 Service, 311.615, 311.620, 311.633	Wildfires, see Fires and fire prevention, this topic Wildlife habitat special assessment, see FISH
Business personal property, electronic filing	AND WILDLIFE
(Generally), 311.636	Wind erosion control districts, 568.880

TAXATION (Cont.)

Wine and wineries, see ALCOHOLIC BEVERAGES

Withdrawal of territory, see Annexation and withdrawal, this topic

Withholdings, conveyance of real estate, authorized agents, 311.411, 314.258

Witnesses

(Generally), 305.190, 305.200, 305.990

Before department

Fees and mileage, 305.200

Subpoenaing and examining, 305.190

Before Tax Court, subpoenas, 305.415

Cigarette, 323.235

Fees and mileage, 305.419

Income, 314.425

Property, 308.316

Tax Court subpoenas, 305.415, 305.420, 305.492

Woodlots, assessment, 308.205

Work-off programs, property taxes, 310.800 Workers' compensation, see WORKERS' COM-

PENSATION
Workforce housing, see Housing, this topic
Writs of attachment

Personal property tax actions, 311.455 Utilities, delinquent tax, 311.655

Year, definition, 308.007

Zoning and planning, see Land use planning, this topic

TAXICABS

Insurance, personal injury protection, 742.520 Local governments, franchising and regulation, 221.485, 221.495

Operators

Assault, 163.165

Safety belts, exemption, 811.215

Workers' compensation, nonsubject workers, 656.027

Regulation, motor carriers, nonapplicability, 825 017

Unemployment insurance exclusion, 657.046

TAXIDERMISTS

 $\textbf{Regulation,}\ 497.238,\ 497.258,\ 497.268$

TAXPAYER ADVOCATE

(Generally), 305.800 Authority to issue orders, 305.801 Reports to legislature, 305.802 Rules, 305.803

TAYLOR GRAZING ACT

Funds received, distribution, 293.575, 294.070 Tax compromise, lands conveyed to United States, 311.800

Taylor Grazing Fund, 293.575

TEA

Farm direct sales, 616.680, 616.683, 616.686 Residential food establishments, 616.723

TEACHER STANDARDS AND PRACTICES COMMISSION

(Generally), 342.350 Abuse or sexual conduct investigations, 339.388, 339.389, 339.390, 342.176 Account, 342.430

TEACHER STANDARDS AND PRACTICES COMMISSION (Cont.)

Appropriations, see STATE FINANCE

Chairperson, 342.380

Compensation and expenses, 342.390, 342.420 Educator Preparation Improvement Fund,

342.971

Employees, 342.410

Executive director, 342.410

Fingerprinting authority, criminal records checks, 342.223

Meetings, 342.390

Members, 342.350, 342.360, 342.390, 342.420

National Board Certification Fund, 342.122

Officers, 342.380 Quorum, 342.380

Reports

Annual reports, generally, 342.425

To legislature, see **LEGISLATURE**

Vice chairperson, 342.380

TEACHERS

See SCHOOLTEACHERS, generally

TEAR GAS

See WEAPONS AND FIREARMS

TEBEAU, WILLIAM

Memorial highway, 366.923

TECHNOLOGY, OREGON INSTITUTE OF See COLLEGES AND UNIVERSITIES

TEEN DATING VIOLENCE

Grant programs, Department of Human Services, 409.292

Oregon Domestic and Sexual Violence Services Fund, 147.453

Schools (K-12), see SCHOOLS AND SCHOOL DISTRICTS

TELECOMMUNICATIONS

See also TELEPHONES AND TELEPHONE COMPANIES

(**Generally**), 759.005 et seq.

2-1-1, 9-1-1, and 9-8-8 systems, see Emergencies and emergency systems, this topic

Accounts and accounting

(Generally), 759.120

Closing date, 759.130

Commission, records and accounts prescribed, 759.125

Depreciation accounts, 759.135

Advantage, special, soliciting or accepting, 759.280

Affiliated interest, contracts, see Contracts, this

topic
Allocation of territories, see Territory allocation,

Allocation of territories, see Territory allocation this topic

Amortizations, rates, 759.200

Assistive devices, persons with disabilities, see Residential Service Protection Fund, this topic Attachments

(Generally), 759.650 et seq. Authority to regulate, 759.655 Definitions, 759.650 Fixing charges or rates, 759.660

Attachments (Cont.)

Presumption, reasonableness of rates set by agreement, 759.670

Procedure, regulation, 759.675

Reasonable rate, considerations, 759.665

Attorney fees

Damage actions, 759.900

Information service providers, actions, 759.720

Broadband service

Broadband Action Plan, 285A.172

Broadband Fund

(Generally), 285A.167

Universal service fund moneys, 759.425

Connecting Oregon Libraries Fund, 357.790

Connecting Oregon Schools Fund, 276A.424

Digital Equity Plan, 285A.172

Electric cooperatives, 758.120, 758.125, 758.130

Emergency systems, see Emergencies and emergency systems, this topic

Highway projects, infrastructure, 184.911, 184.916, 184.920, 184.925

Internet, see COMPUTERS AND INFORMA-TION SYSTEMS

Oregon Broadband Advisory Council, 285A.154, 285A.157, 285A.160

Oregon Broadband Office, see **BROADBAND** OFFICE, OREGON, generally

Oregon Business Development Department financial assistance programs, 285A.180, 285A.181

Prohibited conduct, Internet providers, public contracts, 276A.418

Public bodies, relinquishing title of property, 271.330

State agencies, see State agencies, this topic State policy, 759.016

Universal service fund moneys, 759.425

Building code, accommodation of technology, 455.626

Cables, see Attachments, this topic Carriers

See also Utilities, this topic

Audits, public records disclosure exemption, 192.345

Carrier of last resort obligations, territory allocation, 759,506

Electrical installations, licensing exemption, 479.540

Minimum quality service standards, 759.450

Municipal regulation, 221.510

Penalties, 759.990

Policy, 221.505

Price cap regulation, see Price cap regulation, this topic

Privilege tax, 221.515

Property, damaging, criminal mischief, 164.365 Unauthorized change in carrier (slamming), 759.730

Certificates

Certificates of authority, 759.020, 759.025 Telecommunicators, certification, 181A.560

Competitive zone service regulation, 759.050 Condemnation, rights of way, 759.075, 759.080 Connecting Oregon Libraries Fund, 357.790 Contracts

Affiliated interest

(Generally), 759.390

Judicial review, orders of commission, 759.390

List, filing, 759.393

Restriction, 759.390

Correctional facilities, 169.683, 421.076

Hospice patient or deceased person, termination of service, 646A.801

TELECOMMUNICATIONS (Cont.)

Contracts (Cont.)

Prohibited conduct, Internet providers, 276A.418

Reporting obligations, 759.393

Special services to customers, 759.250

State or public contracts, 276A.406, 276A.412, 276A.415, 276A.418, 279A.050, 279A.075, 279B.075

Utility property use, 759.385

Cooperative corporations, PUC authority, 759.225

Correctional institutions, see CORRECTIONAL INSTITUTIONS AND PROGRAMS

Damages, utility liability, 759.900

Deceased person, termination of service, 646A.801

Definitions, generally, 759.005

Depreciation accounts, 759.135

Disabilities, persons with, assistive devices, see

Residential Service Protection Fund, this topic Discrimination, rates, unjust, 759.260, 759.265

Disposal of property, approval required, 759.375

Electrical installation licensing, exemptions,

479.540, 479.940, 479.943

Electronic Transactions Act, Uniform, see ELEC-TRONIC TRANSACTIONS ACT, UNIFORM, generally

Emergencies and emergency systems

(Generally), 403.115, 403.120

2-1-1 system

Access, telecommunications customers, 403,422

Contributions to establish, 403.430

Creation, 403.410

Definitions, 403.405

Grants, 403.430

Legislative findings, 403.400

Regional information centers, 403.420

Use by state agencies, 403,425

9-1-1 system

(Generally), 403.115, 403.120

Automatic number identifications, 403.135

Blocking information, prohibitions, 403.135

Communications districts, see EMERGENCY COMMUNICATIONS DISTRICTS, gener-

Compliance, proceedings, 403.165

Confederated Tribes of the Warm Springs Reservation of Oregon, agreement, 403.170

Confidential information, disclosures, 403.135

County service districts, see COUNTY SER-

VICE DISTRICTS

Definitions, 403.105, 403.107

Disaster recovery plan, 403.150

Dispute resolution, public bodies, 403.160

Emergency Communications Account, 403,235. 403.240

Emergency medical dispatchers and telecommunicators, see EMERGENCIES AND DISAS-

Hearing or speech impairments, TTY capability, 403.145

Improper use, offense, 165.570

Jurisdiction plans, 403.130

Jurisdictional boundaries, disregarding, safety agency agreements, 403.155

Liability, immunity, 403.110, 403.132, 403.135, 403.137

Location information, cellular devices, law enforcement, 403.132

Motor vehicle collisions, driver duties, 811.705

Multiline telephone systems, 403.137

Pay phones, free calls, 403.140

Response times during emergency, 403.156

Emergencies and emergency systems (Cont.)

9-1-1 system (Cont.)

Strikes, workers, 243.736

Tax, 403.200 et seq.

9-8-8 system

9-8-8 Trust Fund, 430.624

Advisory committee, 430.629

Automatic number identifications, 403.135

Blocking information, prohibitions, 403.135

Confidential information, disclosures, 403.135

Crisis hotline center, 430.627

Crisis stabilization services, 430.624, 430.626, 430.627, 430.628, 430.629

Liability, immunity, 403.110, 403.135

Local government charges, prohibition, 403.207 Tax. 403.200 et seq.

Compliance, proceedings, 403.165

Coordination, State Chief Information Officer, 276A.403

County service districts, see COUNTY SERVICE DISTRICTS

Definitions, 403.105, 403.107

Dispute resolution, public bodies, 403.160

Emergency medical dispatchers, see EMERGEN-CIES AND DISASTERS

Hearing or speech impairments, TTY capability, 403.145

Improper use, 165.570

Interference with making a report, 165.572

Interoperable communications, statewide plan, 403.445, 403.450, 403.455, 403.460, 403.465

Jurisdictional boundaries, disregarding, safety agency agreements, 403.155

Liability, immunity, 403.110, 403.132, 403.135, 403.137

Location information, cellular devices, law enforcement, 403.132

Misconduct with emergency phone calls, 166.095

Multiline telephone systems, 403.137

Pay phones, free calls, 403.140

Policy, 403.100

Primary public safety answering points, standards, 403.250

Prostitution, evidence resulting from crime report, 136.437

Radio and data districts, see RADIO AND DATA DISTRICTS, generally

Response times during emergency, 403.156 Revenues from tax, distributions, uses, 403.235,

403.240, 403.245 Rules, 403.107, 403.120, 403.132, 403.215, 403.228,

403.250 Sexual assault crisis lines, see **SEX OFFENSES**

Student safety tip line, 165.570, 339.329

Taxation, see **TAXATION**

Telecommunications Policy Committee, 181A.375 Telecommunicators, see **EMERGENCIES AND**

DISASTERS

Terrorism (infrastructure), see **TERRORISM**, generally

Extended area service

Portland to Molalla, 759.259 Portland to Scappoose, 759.257

Price cap regulation, 759.410

Toll definition, exemption, 759.005

Flat rate service, toll definition, exception, 759.005

Hospice patient, termination of service, 646A.801 Information submitted, local exchange telecommunications utilities, 759.060

Infrastructure projects, see INFRASTRUCTURE PROJECTS, generally

TELECOMMUNICATIONS (Cont.)

Interoperable communications, statewide plan,

403.445, 403.450, 403.455, 403.460, 403.465

 $\textbf{Judgments, criminal, notice,}\ 137.315$

Legislative policy, 759.015, 759.016

Measured service rates, 759.230, 759.235

Medical services (telemedicine), see MEDICAL CARE AND TREATMENT

Meters and appliances, 759.240, 759.245, 759.270

Military personnel, active duty, suspension or termination of services, 399.242

Mortgage of property, approval required, 759.375 Motor vehicles, see MOTOR VEHICLES

Penalties

(Generally), 756.990, 759.990

Automatic dialing and announcing devices,

646A.374, 646A.376

Discriminatory practices, 759.455

Emergency communications system, improper use, 165.570

Hospice patient or deceased person, termination of service, 646A.801

Ports, facilities, authority, 777.271

Preferences, undue, 759.275

Prejudices, undue, 759.275

Price cap regulation

Adjustments, 759.410

Basic telephone service

(Generally), 759.425

Defined, 759.400

Price floor, exemption, 759.410 Universal service fund, 759.425

Carrier election, 759.405, 759.410

Conditions, 759.405

Definitions, 759.400

Extended area service, 759.410

Legislative intent, 759.410

Maximum and minimum price, 759.410, 759.415

New service, 759.410

Noncompliance, remedies, 759.405

Packaging services, 759.410

Price changes, notice, 759.410

Public purpose funding, see **Public purpose fund**ing, this topic

Rate of return regulation, opting out, 759.405, 759.410

Rate proceedings before and after January 1, 1999, effect, 759.415

Rights of way, local government authority, 759.405, 759.410

Telecommunications Infrastructure Account, credits, expenditures, 759.405, 759.430

Universal service fund, 759.425

Wholesale transactions, application of laws, 759.420

Price listing

Interexchange services, product or service offered as part of, 759.056

Local exchange services, product or service offered as part of, 759.054

PUC action on filing for, 759.058

Rate setting, 759.195

Services, price listing, 759.195

Privilege tax, 221.515

Promoting use of services, waiver of charges, redemption coupons or premiums, 759.267 Property

Contracts regarding use, 759.385

Purchase, property of another utility, restriction, 759 380

Retirement from service, undepreciated property, 759.135

Public purpose funding

Connecting Oregon Communities Advisory Board,

Connecting Oregon Communities Fund, 759.445

Education, 759.445 Emergency Board, additional funding, 759.440

Needs assessment, 759.435

Priorities, 759.430, 759.445 Projects, approval, 759.430, 759.435

Public Access Account, 759.445

Public libraries, 759.445

Public television, 759.445

Residential Service Protection Fund, see Residen-

tial Service Protection Fund, this topic

Rules, 759.430

Rural health care, 759.445

School Technology Account, 759.445

Telecommunications Infrastructure Account,

759.405, 759.430

Universal service fund, 759.425

Public records disclosure exemption, audits or audit reports, 192.345

Purchase of stock, another utility, restriction, 759.380

Radio towers, see Transmission towers, this topic Rates and rating

(Generally), 759.175 et seq.

Alternative rate regulation, see Price cap regulation, this topic

Amortizations, 759.200

Changing, basis, cost of property not providing service, 759.285

Classification, service and rates, 759.210

Competitive zone service regulation, 759.050

Cooperative corporations, 759.225

Correctional facilities, 169.681, 169.683

Definition, rate, 756.010

Discrimination, unjust, 759.260, 759.265

Hearing, reasonableness of rates, 759.180

Joint rates and classifications, 759.220, 759.225

Measured service, 759.230, 759.235

Preferences, undue, 759.275

Price cap regulation, see **Price cap regulation**, this topic

Price listing, see Price listing, this topic

Radio tower access charges, public bodies, 759.070 Ratemaking procedure, applicability, service providers, 759.040, 759.045

Reasonable rates, duty to furnish, 759.035

Rebates, soliciting or accepting, 759.280

Reduced rates, persons furnishing part of facilities, 759.270

Rental, customer facilities, 759.270

Revenues from other regulated services, basic local service rates, 759.218

Schedules

Change, notice, 759.190

Conformance, rates charged, 759.205

Filing, 759,175

Public access, 759.215

Service promotions, 759.182

Service, cost of property not providing, changing rates, 759.285

State policy, 759.015

Surcharges, see Surcharges, this topic

Suspension pending hearing, 759.185

Taxes allowable as operating expense, 759.219

Unincorporated associations, 759.225

Rebates, soliciting or accepting, 759.280

Regulation of services

Authority, Public Utility Commission (Generally), 759.036

TELECOMMUNICATIONS (Cont.)

Regulation of services (Cont.)

Authority, Public Utility Commission (Cont.) Exempting services from regulation, 759.052

Competitive zone service regulation, 759.050 Exemption for certain unaffiliated utilities, 759.040 Filings, service deregulation or price listing, com-

mission action on, 759.058 Information submitted by local exchange utilities,

759.060

Price listing, products or services, 759.054, 759.056 Special rules, exempt utilities, 759.045

Reports

9-1-1 jurisdictions, accounting, 403.240

9-8-8 system, 403.207, 430.624

Broadband Advisory Council, Oregon, 285A.160

Contracts, 759.393

Correctional facilities, 169.681

Residential Service Protection Fund

(Generally), 759.685, 759.687

Oregon Telephone Assistance Program

(Generally), see note after, 759.687

Advisory committee, 759.688

Marketing and outreach, 759.689

Telecommunication Devices Access Program

(Generally), 759.695 Administration, 759.697

Advisory committee, 759.696

Coordinator, 759.697

Definitions, 759.693

Eligibility, 759.698

Legislative recognition of need, 759.694

Rights of way

(Generally), 759.075

Condemnation, 759.075, 759.080

Property outside limits of municipal corporation, use, 759.080

Relocation of utilities, public body obligations,

758.025

Broadband Office, Oregon, 184.925

Broadband services advisory committee, 276A.421

Connecting Oregon Libraries Fund, 357.790

Connecting Oregon Schools Fund, 276A.424

Correctional facilities, 169.681, 169.683

Emergency communications systems, 403.107,

403.120, 403.132, 403.215, 403.228, 403.250 Highway projects, broadband infrastructure,

184.920, 184.925

Hospice patient or deceased person, termination of service, 646A.801

Minimum quality service standards, 759.450

Public contracts, Internet providers, 276A.418

Public purpose funding, 759.430

Residential Service Protection Fund, 759.685. 759.688

Service promotions, rate schedules, 759.182

Territory allocation, 759.560

Unauthorized change in carrier (slamming), 759.730

Universal service fund, 759.425

Utilities, see Utilities, this topic

Sale of property, approval required, 759.375 Schools and school districts

Connecting Oregon Libraries Fund, 357.790 Connecting Oregon Schools Fund, 276A.424 School Technology Account, 759.445

Securities

(Generally), 759.300 et seq.

Application of laws, 759.320, 759.325

Approval of issuance, obligations of state, 759.335

Conditional approval of issuance, 759.340

Debt, utility guaranteeing debt of another, 759.350

Securities (Cont.)

Definitions, 759.300

Hearings, securities issuance, 759.330

Issuance, 759.310

Proceeds of issuance, use restriction, 759.345

Proceeds use, 759.345, 759.355

Prohibitions, acts regarding issuance of securities,

Purposes of issuance, 759.315, 759.320

Regulation, power, 759.305

Stocks, defined, 759.300

Supplemental orders, securities issuance, 759.330

Service

Basic telephone service, price cap regulation, see Price cap regulation, this topic

Broadband service, see Broadband service, this topic

Defined, 756.010

Measuring, appliances, 759.240, 759.245, 759.270 Minimum quality service standards, 759.450

Promotions, rate schedules, 759.182

Regulation, see Regulation of services, this topic

Residential service protection, see Residential

Service Protection Fund, this topic

Special to customers, contracts, 759.250 State policy, 759.015, 759.016

Universal service, see Universal service, this topic

Shared telecommunications service providers, access to local exchange services, 759.027

Slamming (unauthorized change in telecommunications carrier), 759.730

Special advantage, soliciting or accepting, 759.280

State agencies

(Generally), 276A.400 et seq., 283.100

Emergency systems, coordination, 276A.403

Financial administration, see STATE FINANCE

Information technology and broadband service

(Generally), 276A.400 et seq., 283.100

Agency travel and transportation funds use, 276Å.409

Broadband Advisory Council, Oregon, 285A.154, 285A.157, 285A.160

Broadband Office, Oregon, see BROADBAND OFFICE, OREGON, generally

Broadband services advisory committee, 276A.421

Chief Information Officer, State, see INFOR-MATION OFFICER, STATE CHIEF, gener-

Contracts and agreements, 276A.406, 276A.412, 276A.415, 276A.418, 279A.050, 279A.075, 279B.075

Coordination, systems, 276A.203, 276A.206, 276A.403

Enterprise Information Services, office of, see ENTERPRISE INFORMATION SER-VICES, OFFICE OF, generally

Financial administration, see STATE FINANCE

Policy, declaration, 276A.400

Prohibited conduct, Internet providers, public contracts, 276A.418

Provision of broadband and communications services, State Chief Information Officer, 276A.406, 276A.421

Service units, establishment, 283.120

Radio tower access charges, 759.070

Service units, establishment, 283.120

Videoconferencing and online access services, 276A.206, 283.143

TELECOMMUNICATIONS (Cont.)

Stock of another utility, purchase, restriction, 759.380

Surcharges

Residential Service Protection Fund, 759.685 Statewide integrated videoconferencing and online access services, 283.143

Universal service, 759.425

Taxation, see TAXATION

Telecommunication Devices Access Program, see Residential Service Protection Fund, this topic Telecommunications Infrastructure Account,

759.405, 759.430

Telecommunications Policy Committee (Board on Public Safety Standards and Training), 181A.375

Telecommunicators, see EMERGENCIES AND DISASTERS

Telemedicine, see MEDICAL CARE AND TREAT-

Telephone Assistance Program, Oregon, see Residential Service Protection Fund, this topic **Territory allocation**

(Generally), 759.500 et seq.

Alternative service providers, 759.506

Assignment or transfer of allocated territory, 759.560

Carrier of last resort obligations, 759.506

Definitions, 759.500

Exemptions, 759.506

Injunction, unauthorized provision of service, 759.565

Local governments, application of laws to, 759.570

Purpose of laws, 759.506

Unserved territory

(Generally), 759.580 et seq.

Application for service, 759.590

Application to provide local exchange telecommunications service, 759.535

Criteria, granting application for service, 759.595

Unserved person, defined, 759.585

Terrorism (infrastructure), see TERRORISM, generally

Toll service, intrastate, informing customers of service level, 759.020

Transmission towers

Access charges, public body towers, 759.070 Land use planning, see LAND USE PLANNING

Unaffiliated utilities with less than 50,000 access lines, application of law, 759.040, 759.045

Unincorporated associations, PUC authority, 759.225

Universal service

Residential service protection, see Residential Service Protection Fund, this topic

State policy, 759.015

Universal service fund, surcharge, 759.425

Unregulated activities of utility, revenues and expenses, 759.218

Utilities

See also Carriers, this topic

Attachments to facilities, regulation, 757.273, 757.276

Broadband infrastructure, highway projects, 184.911, 184.916, 184.920, 184.925

Contracts, reporting obligations, 759.393 Discriminatory practices, prohibitions, 759.455

Fees, administration, 756.310, 756.320 Judicial review of commission orders, 759.390, 759.455

Measuring service, appliances, 759.240, 759.245, 759.270

Utilities (Cont.)

Minimum quality service standards, 759.450 Penalties, discriminatory practices, 759.455 Prices charged, setting without regard to return on

investment, 759.255

Prohibitions, 759.455

Property use, contracts, 759.385 Rates, see Rates and rating, this topic

Rights of way, see Rights of way, this topic

Rules

Broadband infrastructure, highway projects, 184.920, 184.925

Classification, 759.020

Filing rate schedules, 759.175

Impaired ability to provide services, financial indicators, 759.315

Intrastate toll service, standard, 759.020

Local exchange services

Designation as essential, 759,195

Information submitted to commission,

Unserved person filing application, 759.590

Measuring appliances, 759.240, 759.245

Operator service providers, 759.680

Proceedings, investigations and hearings, 756.060

Rate schedules, filing, 759.175

Records, maintaining and producing, 756.090 Securities

Disposition of proceeds, 759.345

Issuance, 759.305

Serving less than 15,000 access lines, special rules, 759.045

Tariff filings, notice, 759.210

Telephone utilities, information providers, billing services, informing consumers, 759.715

Service regulation, see Regulation of services, this topic

Unregulated activities, regulated activities subsidizing, 759.218

Video conferencing, see VIDEO CONFERENC-ING, generally

Waiver, recurring or nonrecurring charges, 759.267

Water control district assessments, consent, 553.110

TELECOMMUNICATORS

See EMERGENCIES AND DISASTERS

TELECOMMUTING

State agencies, policy, 240.855

TELEGRAPHS AND TELEGRAPH COMPANIES

See also PUBLIC UTILITIES

Child labor, restrictions, 653.340, 653.991

City system, utilities, see CITIES

Contracts, writing, as, 41.570

Crimes and offenses

Arrest warrants, 133.310, 133.360

Checks by wire, making and drawing, 165.840,

Seals, expressing, 165.840, 165.850

Debt collection, unlawful trade practices, 646.639 Labor, unfair practices, service of process,

Messenger boys, age requirements, 653.340, 653.991

TELEGRAPHS AND TELEGRAPH

COMPANIES (Cont.)

Notices, sending, 193.050

Poles, lines, and wires, see PUBLIC UTILITIES Rights of way

Highways, exchange of property, 366.332, 366.333 Tree removal along highways, 377.030, 377.040, 377.050

Service, notice, 193.050

State buildings, communication systems, 276.212

TELEMEDICINE

See MEDICAL CARE AND TREATMENT

TELEPHONES AND TELEPHONE COMPANIES

See also TELECOMMUNICATIONS

Accident reports required, 654.715, 654.720

Address Confidentiality Program, see ADDRESS CONFIDENTIALITY PROGRAM, generally

Appearances, see APPEARANCES

Assistive devices, persons with disabilities, see **TELECOMMUNICATIONS**

Automatic dialing and announcing devices

See also Solicitations, this topic

Definitions, 646A.370

Enforcement, 646.608, 646A.374, 646A.376

Prohibited actions, 646A.374

Use permitted, limitations, 646A.372

Banks, certain meetings, telephone or similar communication conference, 707.670

Basic telephone service, price cap regulation, see TELECOMMUNICATIONS

Behavioral health resources

9-8-8 system, see **TELECOMMUNICATIONS**

Behavioral Health Resource Networks, 430,391.

Crisis hotline center, 430.627

Oregon Psychiatric Access Line, 353,485

Youth behavioral health placement call center, 430.717

Cellular phones

Cellular counterfeiting

Definitions, 165.575

Exemptions, 165.583

First degree, 165,581

Second degree, 165.579 Third degree, 165.577

Forensic imaging, law enforcement, 133.539

Internet, mobile applications, etc., see COMPUT-

ERS AND INFORMATION SYSTEMS

Location information, emergencies, 403.132

Motor vehicles, see MOTOR VEHICLES

Pesticide applications, forests, reporting system, 527.794

Portable electronics insurance, see PORTABLE

ELECTRONICS INSURANCE, generally

Text messaging, see Text messaging, this topic

Children, see Minors, this topic

Cities, see CITIES

Collection of debts, telephone use, unlawful trade practices, 646.639

Condominiums, electronic meetings, 100.407,

Correctional institutions, see CORRECTIONAL INSTITUTIONS AND PROGRAMS

Crimes and offenses

Address Confidentiality Program, victims, see ADDRESS CONFIDENTIALITY PROGRAM,

generally

TELEPHONES AND TELEPHONE COMPANIES (Cont.)

Crimes and offenses (Cont.)

Blue box, possession, 165.070

Charitable solicitations, 165.555, 165.560, 165.565 Communications interception without consent, 165.540

Counterfeiting cellular telephones, see Cellular phones, this topic

Directories, notice, misconduct with emergency calls, 166.095

Emergencies

Hostages, security employees, cutting, rerouting or diverting lines, 165.549

Improper use of emergency communications system, 165.570

Interference with making a report, 165.572 Misconduct with call, 166.095

Prostitution, evidence resulting from crime report, 136.437

For ensic imaging, portable devices, law enforcement, 133.539

Fraudulent communications device, possession, 165.070

Harassment, 166.065, 166.090

Hate crimes hotline, 147.380

Health care facilities, interfering with, 30.851, 166 119

Hostages, security employees, cutting, rerouting or diverting lines, 165.549

Immigration, sanctuary violation reporting mechanism, 181A.827

Interference with making a report, 165.572 Investigation and preparation, person with appointed counsel, entitlement, 135.055

Mobile electronic devices, see MOTOR VEHICLES
Online sexual corruption of child, see SEX
OFFENSES

Party line, relinquishment, emergency, 166.095 Pay telephones

Relinquishment, emergency, 166.095 Slugs, using, 165.047

Recording conversations, see WIRETAPPING AND EAVESDROPPING, generally

Sex offender information, toll-free number,

Sexual assault crisis lines, see **SEX OFFENSES** Solicitations, charitable, 165.555, 165.560, 165.565 Student safety tip line, 165.570, 339.329 Telephonic sellers, 646.553

Terrorism (infrastructure), see ${\bf TERRORISM}$, generally

Theft of services, 164.125, 164.130

Toll charge, avoiding or concealing, fraudulent communications device, possession, 165.070
Toll facilities, theft of services, 164.125

Cyberbullying, school students, 339.351 et seq. Debt collection, telephone use, unlawful trade practices, 646.639

Depositions, remote means, ORCP 39C Directories

Notice regarding misconduct with emergency calls, printing, 166.095

Recycled content, minimum, 459A.520

Unlawful trade practices, application, 646.612

Domestic violence hotlines, see FAMILY ABUSE AND VIOLENCE

Elections, see ELECTIONS

Electrical installation licensing, exemptions, 479.540, 479.940, 479.943

Electronic device recycling program, toll-free number, 459A.327

TELEPHONES AND TELEPHONE

COMPANIES (Cont.)

Electronic signaling device facilities, emergency contact number, 404.325

Emergency systems, see TELECOMMUNICATIONS

Facsimile machines, see FAX MACHINES, generally

Fiber optic lines, public lands and rights of way, applications for installation, state to notify affected governments, 271.445

Firearms, stolen, requests for record checks, 166.421

Forensic imaging, portable devices, law enforcement, 133.539

Government waste hotlines

Local governments, 297.760, 297.765 State agencies, 177.170, 177.180

Harassment, telephone, use, 166.065, 166.090 Hate crimes hotline, 147.380

Health and human services information, 2-1-1 system, see TELECOMMUNICATIONS

Health insurance exchange, 741.002

Health professionals, numbers, release by regulatory board, 676.405, 676.410

Home solicitation sales, see Solicitations, this topic

Hostage situations; cutting, rerouting, or diverting lines, 165.549

Immigration, sanctuary violation reporting mechanism, 181A.827

Improper disclosure of private information, civil action, 30.835

Information delivery system, product support or service, disclosures, 646A.095

Information service providers

(Generally), 759.700 et seq.

Actions against information providers, 759.720 Advertising pay-per-call services, price disclosures, 759.710

Blocking information delivery service, making available to customers, carriers, 759.715

Definitions, 759.700
Obligations, pay-per-call by minors or person with mental or emotional disorder, 759.720

Preamble, program message, service description, charges, etc., 759.705

$\begin{array}{c} \textbf{Interception of communications, see WIRETAP-} \\ \textbf{PING AND EAVESDROPPING, generally} \end{array}$

Legislature

Committees, service, 283.130, 283.140 Use, state business, 171.113

Library records, telephone numbers, disclosure exemptions, 192.355

Live entertainment employment hotline, 651.205 Marijuana hotlines, information verification, 475C.509, 475C.853

Measured service rates, 759.230, 759.235

Medical services (telemedicine), see MEDICAL CARE AND TREATMENT

Mental health, see Behavioral health resources, this topic

Military personnel, active duty, suspension or termination of services, 399.242

Minors

Behavioral health placement call center, 430.717 Child abuse hotlines, 417.805, 418.190 Child labor, restrictions, 653.340, 653.991 Online sexual corruption of child, see **SEX OFFENSES**

Pay-per-call dialing, obligations, 759.720

TELEPHONES AND TELEPHONE **COMPANIES** (Cont.)

Missing person reports, telephone numbers, 146.18

Mobile phones, see Cellular phones, this topic Motor vehicles, see MOTOR VEHICLES Operator service providers, duties to service

users, 759.680

Pay phones

Crimes and offenses, see Crimes and offenses, this topic

Providers, universal service surcharge, refund, 759.425

Pesticide incident telephone line, 634.555, 634.557 Planned communities, electronic meetings, 94.644, 94.650

Poles, lines, and wires, see PUBLIC UTILITIES Post-conviction relief proceedings, appearance, 138.622, 138.625

Product support or service, information delivery system, disclosures, 646A.095

Psilocybin hotline, license verification, 475A.582 Psychiatric Access Line, Oregon, 353.485 Public meetings by telephone, 192.670, 192.672 Public records, see PUBLIC RECORDS

Residential Service Protection Fund, see TELE-COMMUNICATIONS

Rights of way

Highways, exchange of property, 366.332, 366.333 Relocation of utilities, public body obligations,

Tree removal along highways, 377.030, 377.040, 377.050

Rules

Location information, cellular devices, emergencies, 403.132

Solicitations, see Solicitations, this topic Student safety tip line, 339.329

Telecommunications, see TELECOMMUNICA-TIONS

Sales

Pay-per-call information service providers, see Information service providers, this topic Solicitations, see Solicitations, this topic Telephonic equipment, disclosures, writing, 646A.070, 646A.072

Search warrants, telephonic oaths, 133.545 Sex offender information, toll-free number,

Sexual assault crisis lines, see SEX OFFENSES Shopping carts, abandoned, reporting to businesses, toll-free lines, 98.520

Solicitations

Automatic dialing and announcing devices, see Automatic dialing and announcing devices, this topic

Charitable contributions

(Generally), 165.555, 165.560, 165.565

Disclosure of fundraising firm

Commercial fundraising firm, 128.824 Professional fundraising firm, 128.809

Contracts and agreements, enforceability, 83.710, 83.715

Disclosure of identities

Automatic dialing and announcing devices,

Fundraising firms, 128.809, 128.824 Lists, "do not call" program, 646.574 Telephonic sellers, 646.557

Fax machine transmissions, unsolicited, 646A.360

Program ("do not call")

Administration, 646.572

TELEPHONES AND TELEPHONE **COMPANIES** (Cont.)

Solicitations (Cont.)

Program ("do not call") (Cont.)

Complaints, 646.574

Database administrator

Contract, 646.572 Duties, 646.574

Definitions, 646.567

Disclosures, confidentiality, 646.574

Federal registry, designation, 646.572

Fee, participation, 646.574

Legislative findings, 646.568

Lists, persons not wanting to receive solicitations, 646.569, 646.572, 646.574

Notice to consumers, telecommunications companies, 646.578

Prohibited calls, 646.569

Rules, 646.576, 646.578

Registration of sellers

(Generally), 646.553

Burden of proof, persons claiming exemption, 646.555

Definitions, 646.551

Fee, 646.553

Revocation, suspension, etc., 646.553

Rules, 646.553, 646.559

Service of process, 646.553

Rules

Attorney General, 646.559, 646.576

Department of Justice, 646.553

Public Utility Commission, 646.565, 646.578

Unlawful solicitations

(Generally), 646.563, 646.569

Automatic dialing and announcing devices, 646A.374

Definitions, 646.561, 646.567

Lists, persons not wanting to receive solicitations, 646,569, 646,572, 646,574

Notices to consumers, telecommunications companies, 646.565, 646.578

Remedies, 646.656

Rules, 646.565, 646.578

Seller registration, revocation or suspension, 646.553

Unlawful trade practices, 646.608, 646.611, 646A.374, 646A.376

State agencies, see TELECOMMUNICATIONS State buildings, communication systems, 276.212 Student safety tip line, 165.570, 339.329

Substance abuse resources, see Behavioral health resources, this topic

Taxation, see TAXATION

Technical support or services, products, information delivery systems, disclosures, 646A.095

Telecommunications Policy Committee (Board on Public Safety Standards and Training), 181A.375

Telecommuting, state policy, 240.855

Telemedicine, see MEDICAL CARE AND TREAT-**MENT**

Telephone Assistance Program, Oregon, see TELECOMMUNICATIONS

Terrorism (infrastructure), see TERRORISM, generally

Text messaging

Anonymous Internet services, probation and postprison supervision conditions, 137.540, 144.102

Harassment, 166.065

Motor vehicles, see MOTOR VEHICLES Online sexual corruption of child, see SEX

OFFENSES

TELEPHONES AND TELEPHONE **COMPANIES** (Cont.)

Text messaging (Cont.)

Student safety tip line, 165.570, 339.329

Theft of services, 164.125, 164.130

Tourist reservation system, Travel Information Council, 377.705, 377.795

Towers, number disclosure, 98.856

Underground facilities, see PUBLIC UTILITIES Victims of crime, telephone number, not giving

defendant, 135.970, 419C.276 Wiretapping, see WIRETAPPING AND EAVES-**DROPPING**, generally

Witnesses, appearances, see APPEARANCES

TELEVISION

See also COMMUNICATIONS MEDIA Advertising, see ADVERTISING, generally Amber Plan, abducted children, 146.177, 181A.315

Appearances, see APPEARANCES Cable

Crimes and offenses, see Crimes and offenses, this topic

Electrical installation licensing, exemptions, 479.540, 479.940

Fees, delinquent accounts, 646.608, 646A.800 Hospice patient or deceased person, termination of service, 646A.801

Property exchange for highway purposes, cable companies, 366.332, 366.333

Telephone solicitation, trade regulation, 646.605 Theft of services, see **Theft of services**, this topic

Closed-captioned receivers, public accommodations, 659A.419

Crimes and offenses

Amber Plan, abducted children, 146.177, 181A.315 Interception of communications, see WIRETAP-

PING AND EAVESDROPPING, generally Recording, see SOUND AND VIDEO RECORD-

ING, generally

Tampering with cable equipment, 164.373 Theft of services, see Theft of services, this topic Unlawful distribution of cable equipment, 164.132

Distance learning, see Educational television, this topic

Educational television

Distance learning

(Generally), 354.410, 354.420, 354.430 Armed Forces personnel, resident tuition, 350 290

Course outlines, 354.435

Interstate agreements, Higher Education Coordinating Commission, 350.075

Teacher licensure or registration, exception. 342.173

Programs, 354.410, 354.420, 354.430

Elections

Initiative or referendum, broadcasts supplementing voters' pamphlets, 251.295

Legal notices, candidate reference prohibited,

Translator districts, see Translator districts, this topic

Electrical installation licensing, exemptions, 479.540, 479.940

Energy efficient appliances, standards, see **ENERGY**

Execution exemption, 18.345

Film and Video Office, Oregon, see FILM AND VIDEO OFFICE, OREGON, generally

Freedom of speech and press

(Generally), CONST. I §8

TELEVISION (Cont.)

Freedom of speech and press (Cont.)

Student journalists, 336.477, 350.260

Income taxes, see Taxation, this topic

Initiative or referendum, broadcasts supplementing voters' pamphlets, 251.295

Legal notices, see NOTICES

Libel and slander, see DEFAMATION

Military personnel, active duty, suspension or termination of services, 399.242

Motion pictures, see MOTION PICTURES, gener-

Motor vehicles, see MOTOR VEHICLES Noncompetition agreements, on-air talent,

653.295 Production expenses, programs, see FILM AND VIDEO OFFICE, OREGON

Public accommodations, closed-captioned receivers, 659A.419

Public broadcasting, educational programs, 354.410, 354.420, 354.430

Recycling program, electronic devices, see RECY-CLING

Rules

Closed-captioned receivers, public accommodations, 659A.419

FCC compliance, 354.625

Hospice patient or deceased person, termination of cable service, 646A.801

Translator districts, board, 354.665

Securities, sale, purchase offers, 59.345

Smoking, vaporizing, etc. by performers, 433.850 Subpoenas, defamatory information, disclosure civil actions, 44.530

Taxation

Income taxes

Broadcasting sales, apportionment, 314.674 Withholding, nonresidents, 316.162

Property tax exemptions, 308.671

Unarmed combat sports and entertainment wrestling gross receipts tax, exemption, 463.322

Theft of services

(Generally), 164.125

Civil actions, 30.192, 30.194, 30.195, 30.196

Unlawful distribution of cable equipment, 164.132

Translator districts

Annexation, 354.625

Application of law, 354.615

Board

Duties, 354.665

Members, 354.655

Quorum, 354.655

Rules, 354.665

Boundaries, 354.625

Creation, 354.625, 354.635

Definitions, 354.605

Dissolution, liquidation, transfer proceedings, 354.715

Elections

Annexation, 354,625

Application of laws, 354.650

Formation, first board, 354.645

Service charge increase, financing means, 354.705

FCC rules and regulations, compliance, 354.625

Financing methods, 354.685

Organization, formation and changes, 354.645

Petition to form, 354.635

Powers, 354.675

Revenue generation, 354.680

Service charges

(Generally), 354.690

Penalties, 354.990

TELEVISION (Cont.)

Transmission towers, see LAND USE PLANNING Underground facilities, see PUBLIC UTILITIES Unemployment insurance, freelancers, 657.078 Unlawful trade practices

Application, 646.612

Delinquent accounts, late fee, failure to follow procedure, 646.608

Video recording, see SOUND AND VIDEO RECORDING, generally

Witnesses

Electronic appearances, see **APPEARANCES** Media persons as, 44.510, 44.520, 44.530, 44.540

TEMPORARY ASSISTANCE FOR NEEDY FAMILIES

See PUBLIC ASSISTANCE

TEMPORARY CUSTODY

Juveniles, see JUVENILE DELINQUENTS AND DEPENDENTS

TEMPORARY DISABILITY

See WORKERS' COMPENSATION

TEMPORARY JUDGES

Circuit courts, pro tempore judges, see CIRCUIT COURT JUDGES

TEMPORARY RESTAURANTS

See RESTAURANTS

TEMPORARY RESTRAINING ORDERS

See INJUNCTIONS

TEMPORARY STAFFING AGENCIES (HEALTH CARE)

(Generally), 676.695 et seq.

Authorization

(Generally), 676.698

Operation without, 676.704

Suspension, revocation, etc., 676.710

Complaint process, investigations, 676.710

Definitions, 676.695

Discipline, 676.710, 676.713

Duties and obligations, generally, 676.707

Employment agency laws, exemption, 658.015

Fees, subsequent hires, 676.707

Health Licensing Office, general authority,

676.565

Injunctions, 676.613

List, public availability, 676.701

Maximum rates, 676.716, 676.719, 676.722

Penalties, 676.710, 676.725

Qualifications of staff, 676.707

Records, 676.707

 $\textbf{Rules,}\ 676.707,\ 676.716,\ 676.722$

TENANCIES BY THE ENTIRETIES See JOINT RIGHTS AND PROPERTY

TENANCY

See LANDLORD AND TENANT, generally

TENANCY IN COMMON

See JOINT RIGHTS AND PROPERTY; PARTI-TION (JUDICIAL), generally

TENANCY, JOINT

See JOINT RIGHTS AND PROPERTY

TENDER.

 $\begin{array}{l} \textbf{Commercial code, see COMMERCIAL CODE} \\ \textbf{Sales, see SALES} \end{array}$

TERMINAL ILLNESS

See DISEASES AND INJURIES

TERMS OF OFFICE

Public officers and employees, see PUBLIC OFFI-CERS AND EMPLOYEES

TERRITORIAL MATTERS

Continuity of government, see CONTINUITY OF GOVERNMENT

TERRITORIAL SEA PLAN

See OCEAN AND SHORE

TERRORISM

(Generally), 166.122, 166.125, 166.128

Bioterrorism, public health emergencies, see PUBLIC HEALTH

First degree domestic terrorism, 166.125

Foodborne illness prevention program, 624.495

Homeland Security Council, Oregon, see HOME-LAND SECURITY COUNCIL, OREGON, gener-

Life insurance policies, 743.225

Missing persons, Governor's proclamation of death, 176.740

Second degree domestic terrorism, 166.128

Victims' compensation and services

Acts of mass destruction, generally, 147.367

Counseling expenses, 147.035

Definitions, 147.005

TESTAMENTARY TRUSTS

See TRUSTS AND TRUSTEES

TESTIMONY

Witnesses, see WITNESSES, generally

TESTS

See EXAMINATIONS AND TESTS, generally

TETHERING ANIMALS

Unlawful, 167.325, 167.330, 167.343

TEXTBOOKS AND INSTRUCTIONAL MATERIALS

Higher education, see COLLEGES AND UNIVER-SITIES; COMMUNITY COLLEGES AND DIS-TRICTS

Schools and school districts, see SCHOOLS AND SCHOOL DISTRICTS

THEATERS AND SHOWS

See also ENTERTAINERS AND ENTERTAIN-MENT; FAIRS AND EXHIBITIONS; OUTDOOR MASS GATHERINGS

Audiovisual device, unlawful operation of, motion picture theater, 131.655, 164.882

Cultural facilities, financing, see FACILITIES FINANCING, generally

Fireworks, possession, 480.120

Hair and makeup preparation, cosmetology regulatory exemptions, 690.025

Motion pictures, see MOTION PICTURES, generallv

Public assembly structures, design regulation, 455.640, 455.642, 455.645

Recreation, outdoor, policy, 390.010

Sexual performances, see OBSCENITY AND INDECENCY

Smoking, vaporizing, etc. by performers, 433.850 Ticket sales, interference with, unlawful software, 646.608, 646A.115

THEFT

(Generally), 164.015 et seq.

Abuse of memorial to the dead, historic cemeteries, artifacts, 166.076

Accusatory instruments

Allegations, 164.025

Commission of offense, 133.007, 135.717

Extortion as element, specification, 164.025 Identity theft, aggravated, 165.803

Aggravated theft in first degree, 164.057, 164.061,

Agricultural produce, civil action, 30.875

Animals, see ANIMALS; LIVESTOCK

Appropriate property, defined, 164.015

Boats, see BOATS AND BOATING

Burglary, see BURGLARY, generally

Checks, see CHECKS

Communication services, 164.125

Computer crime, 164.377

Crab pots or rings, license or permit revocation,

Credit card, fraudulent use, 165.055

Criminal possession, rented or leased vehicle/ property, 164.138, 164.140

Deception, theft by

(Generally), 164.015, 164.085 Bad check, 164.085, 165.065

Defenses

(Generally), 164.035

Criminal possession, bona fide contract dispute, 164.138, 164.140

Metals, theft by receiving, 164.095

Definitions, 164.005, 164.015

Delivery under mistake, theft of property, 164.015, 164.065

Deprive another of property, defined, 164.005 Detention of persons, "shoplifting", 131.655

Disproportionate impact, sentencing, 164.063 **Documents of title, effect,** 77.5020, 77.6010

Emergencies, theft during, 164.055

Evidence

(Generally), 164.025

Bad checks, knowledge, 164.085

Explosives

(Generally), 164.055

Reporting, 480.265, 480.990

Extortion, see EXTORTION, generally

Firearms, see WEAPONS AND FIREARMS

First degree, 164.055, 164.057, 164.061, 475.930

THEFT (Cont.)

Forfeiture, conveyance transporting stolen property, 133.460

Fuel tax, failure to report, pay, 319.990

Historic cemeteries, artifacts, 166.076

Identity theft, see IDENTITY AND IDENTIFICA-TION

Insurance

Casualty insurance, definitional inclusion, 731.158 Coverage, 742.041

Discrimination, prohibition, 746.018

Embezzlement, insurer, order directing rehabilitation, 734.150

Fire insurance policy, definitional exclusion, 742.212

Information, obtaining under false pretenses, 746.690

Liquor and Cannabis Commission, Oregon, authority to secure, 471.725

Pawnbrokers, 726.380

Intimate image (computer crime), 164.377 Leased vehicle or personal property, criminal possession, 164.138, 164.140

Liens

Stolen property or conveyance, sale proceeds, 133.470, 133.495

Theft by deception, failing to disclose lien, 164.085

Livestock, see LIVESTOCK

Lost or mislaid property (Generally), 164.015, 164.065

Liability to county, 98.015

Mail theft, see MAIL AND MAILING

Merchants notice of trespass, reentering building to commit theft, 164.255

Metal property, see METAL PROPERTY

OFFENSES, generally

Misrepresentation, see Deception, theft by, this topic

Mistakenly delivered property, 164.015, 164.065

Money, unclaimed, disposal, 142.040 Motor vehicles, see MOTOR VEHICLES

Negotiable instruments, value, 164.115

Organized retail theft

(Generally), 164.098

Grant program, 137.686

Owner, defined, 164.005

Peace officers

Apprehension, etc. of persons, powers and duties,

Custody, holding subject to order, 142.010

Personal representatives, probate, 116.063

Possession

See also **Stolen property**, this topic

Rented or leased vehicle/property, 164.138, 164.140 Right, 164.105

Theft by receiving, see Receiving, theft by, this topic

Precursor substances, 164.055

Predatory animal control devices or contents, 610.050, 610.990

Prevention

Duties, peace officers, 142.070

Physical force, use, 161.229

Receiving, theft by

(Generally), 164.015, 164.095

Defenses, 164.035, 164.095

First degree, 164.055

Rented vehicle or personal property, criminal possession, 164.138, 164.140

Riots, theft during, 164.055

Robbery, see ROBBERY, generally

Sale, stolen property, see SALES

THEFT (Cont.)

Searches and seizures

See also SEARCHES AND SEIZURES

Transported stolen property, 133.465

Transporting vehicle, possession and return to owner, 133.460, 133.465

Second degree, 164.045

Securities, broker-dealer, 59.800

Security interest or agreement, right of possession, 164.105

Sentence

Disproportionate impact, 164.063

Senior citizen victims, aggravated theft in first degree, 164.061, 475.930

Services

(Generally), 164.125

Communication services, 164.125

Obtain, defined, 164,005

Television, 164.125

Shoplifting

(Generally), 164.043, 164.045, 164.055

Civil damages, 30.875

Definitions, 30.870

Detention of persons, 131.655

Organized retail theft, see Organized retail theft, this topic

Shopping carts, 98.515, 98.520

Spouses, property of, defense, 164.035

State officers, failure to pay over fees, 292.990

Statute of limitations, 131.125

Stolen property

(Generally), 142.010 et seq.

Custody, peace officer, holding subject to order, 142.010

Delivery to owner or owner's agent, 142.020, 142.030

Disposition

Sale, see **SALES**

Seized property, return, see SEARCHES AND SEIZURES

Firearms, see WEAPONS AND FIREARMS

Historic cemeteries, artifacts, 166.076

Metal, see METAL PROPERTY OFFENSES,

generally

Motor vehicles, see MOTOR VEHICLES

Ownership, proof, 142.020, 142.060

Possession, demand and receipt, 142.030

Receiving, see Receiving, theft by, this topic

Sale, see SALES

Searches and seizures, see Searches and seizures, this topic

Special officers, apprehension, etc. powers, 142.070 Unclaimed, 142.040, 142.050, 142.060

Television services, see TELEVISION

Third degree, 164.043

Unemployment insurance, effect, 657.176 Value

(Generally), 164.115

Accusatory instrument, allegation, 164.025

Criminal possession, rented or leased personal property, 164.140

Disproportionate impact, 164.063

First degree, 164.055, 164.057, 164.061, 475.930

Second degree, 164,045

Theft by deception, confirming false impression of, 164.085

Theft of services, 164.125

Third degree, 164.043

Venue, 131.315

Weapons, see WEAPONS AND FIREARMS

THERAPISTS AND THERAPY

Animals, see ANIMALS

Art therapists, see ART THERAPISTS, generally Dental therapists, see DENTISTS AND DEN-

Marriage and family therapists, see COUNSEL-ORS AND COUNSELING

Music therapists, see MUSIC THERAPISTS, gener-

Occupational therapists, see OCCUPATIONAL THERAPISTS AND THERAPY, generally

Physical therapists, see PHYSICAL THERA-PISTS, generally

Psychologists, see PSYCHOLOGISTS AND PSY-**ČHOLOGY**, generally

Sexual offense therapists, see SEXUAL OFFENSE THERAPISTS, generally

THERMAL ENERGY

Geothermal, see GEOTHERMAL RESOURCES, generally

Renewable portfolio standards, 469A.132, 469A.210

THERMOMETERS

Mercury, fever thermometers containing, manufacture or sale, 646.608

THERMOSTATS

Mercury-containing, 455.355, 459.900, 646.608, 701.550

THINGS IN ACTION

See INTANGIBLES, generally

THIRD PARTIES

Administrators, see THIRD PARTY ADMINIS-

TRATORS, generally

Alcoholic beverages, service to minors, liability to, 471.567

Claims

(Generally), ORCP 22, ORCP 23C

Dismissal, ORCP 54C

Filing fee, circuit court, 21.165

Separate trial, ORCP 22E

Insurers, claim settlements, notice, 731.492

Lead-based paint activities, 431A.355

Leases, see LEASES

Liens, labor and materials, 87.070, 87.075

Partnership

Dissolution, rights accruing, 67.295

Restricting rights, partnership agreements, 67.042

Sales, see SALES

Theft of services, diverting use, certain equipment, etc., 164.125

Workers' compensation, see WORKERS' COM-PENSATION

THIRD PARTY ADMINISTRATORS

(Generally), 744.700 et seq.

Advertising, 744.728

Books and records, 744.724

Change, ownership or control, notification,

Charges and premiums, disposition, 744.730

Contingent fee agreements, 744.732

Definitions, 744.700

Eastern Oregon Border Economic Development

Board, 284.781, 284.783, 284.791, 284.793

THIRD PARTY ADMINISTRATORS

(Cont.)

Errors and omissions insurance, 744.726 Family and medical leave insurance, 657B.350

Fees, contingent, agreements, 744.732

Fiduciary capacity, charges or premiums collected, 744.730

Health care service contractors, applicability, 750.055

Insurers

Affiliate, defined, 744.700

Agreement between insurer and administrator,

Data reporting, 442.372, 442.373, 442.993, 743.007 Defined, 744.700

Materials, delivery to insured parties or covered individuals, making promptly, 744.736

Relationship regarding payments, 744.722 Responsibilities, benefits, premium rates, etc., insurers using administrators, 744.740

Underwrite, defined, 744.700

Uniform standards, financial and administrative transactions, 743.029, 743.031, 743.034

Licenses

(Generally), 744.702 et seq. Application, 744.706, 744.708

Denial, 744.710

Exemptions, 744.704 Expiration, 744.712

Issuance, 744.710, 744.718

Renewal, 744.712, 744.718

Requirement, 744.702

Revocation, 744.718

Suspension, 744.718

Notices

Insureds regarding third party administrator, 744.734

Ownership or control change, 744.716

Ownership or control, change, notification, 744.716

Premiums, disposition, 744.730

Records, 744.724

Registration, persons exempt from licensure, 744.714

Reports

Annual, 744.738

Data reporting, 442.372, 442.373, 442.993, 743.007

Rules, see INSURANCE PRODUCERS, ADJUST-ERS, AND CONSULTANTS

Waiver, licensing, information requirement, 744.708

THIRD-PARTY DELIVERY **FACILITATORS**

See ALCOHOLIC BEVERAGES

THREATENED OR ENDANGERED **SPECIES**

Fish and wildlife, see FISH AND WILDLIFE Plants, see ENDANGERED PLANT SPECIES, generally

THREATS

See also DURESS AND COERCION Admissions, admissibility, 136.425 Adoption, child-caring agencies, surrender, revocation by parent, 418.270 Burglary, dangerous weapon, use, 164.225 Confessions, admissibility, 136.425 **Disorderly conduct,** 166.023, 166.025

THREATS (Cont.)

Documents of title, title and rights, 77.5020 Elections, 260.575, CONST. II §7

Escape

Physical force, use, 162.155, 162.165

Weapon, use, 162.165

Firearms, pointing at another, 166.190

Harassment, 166.065

Health care facilities, interfering with, 30.851,

Labor, organizations, joining, 243.672, 663.120, 663.130

Physical force, escape, 162.155, 162.165

Pointing firearm at another, 166.190

Polygraph examination, cases involving threats, complaining witness, 163.705

Robbery, see ROBBERY, generally

Telephone, use, 166.065

Theft of services, 164.125

Unlawful trade practices, debt collection, 646.639

Victims, defendant, 135.970, 419C.276

Voting, to influence, CONST. II §7

THROUGHWAYS

See HIGHWAYS AND ROADS

TICKETS

Commercial fund raising firms, donated tickets,

Entertainment events, interference with sale, unlawful software, 646.608, 646A.115

Lottery, see LOTTERY, OREGON STATE

Pawnbrokers, see PAWNBROKERS

Unarmed combat sports and entertainment wrestling events, see UNARMED COMBAT SPORTS AND ENTERTAINMENT WRESTLING

TIDAL LANDS

See SUBMERGED AND SUBMERSIBLE LANDS, generally

TIDE GATE GRANT AND LOAN FUND

(Generally), see note after, 285B.482

TILLAMOOK BAY AND TRIBUTARIES

Clams, 506.898

Oyster lands, sale prohibition, 511.640 Salmon season, 511.070

TILLAMOOK COUNTY

Boundary, 201.290

Wetlands pilot project, see note after, 215.418

TILLAMOOK STATE FOREST

See FORESTS AND FORESTRY

TIMBER AND LUMBER

See also FORESTS AND FORESTRY

Abandonment, 98.642, 98.652, 99.060

Afforestation, idle lands, 526.490

Archaeological excavations, permit exemption, forestry operations on private lands, 390.235

Arson, 477.720, 477.740

Branding of forest products and booming equipment

(Generally), 532.010 et seq. Abandonment of brands, 532.100

TIMBER AND LUMBER (Cont.) TIMBER AND LUMBER (Cont.) Branding of forest products and booming equip-Christmas trees (Cont.) ment (Cont.) Licenses (Cont.) Assignment of brands, 532.080, 532.110 Moving business, 571.545 Penalties, 571.995, 571.997 Buying branded equipment or products with fraudulent intent prohibited, 532.140, 532.990 Renewal, 571.535 Cancellation of brands, 532.090 Requirement, growers, 571.525 Cascade Mountains, east of, branding optional, Shipping permit numbers, issuance, 571.555 532.030 Suspension, revocation or refusal, 571.550 Catch brands Transferability, 571.545 Assignment, 532.080, 532.110 Liens, agricultural produce, definitional inclusion, C, use of letter, 532.060 87.700 Cancellation, 532.090 Natural timber stand, defined, 571.505 Defined, 532.010 Sell, infected or infested, 571.575 Taxation, property, exemption, 307.320 Impressing unregistered brands prohibited, Transportation, official inspection tag, 571.570 532.130, 532.990 Ownership of property, presumption, 532.040 City watershed areas, 448.305 Registration, 532.060 Clear cutting (Generally), 527.736 et seq. Renewal of registration, 532.100, 532.110 Certified copy of registration evidence, 532.070 Damage recovery, proceedings, 527.690 Definitions, 532.010 Definitions, 527.620 Destroying brands with fraudulent intent prohib-High risk sites, rules, 527.670 ited, 532.140, 532.990 Land use changes, reforestation exemptions, Disposition of fees, 532.120 527.760 False, counterfeit brands prohibited, 532.130, Limitations (Generally), 527.740 Fees, 532.110, 532.120 Exceeding size limitation, 527.750 Forged brands prohibited, 532.130, 532.990 Waiver or modification, 527.736 Fraudulent acts, 532.140, 532.990 Policy, rules, 527.630 Reforestation, generally, 527.745 Impressing unregistered catch brands prohibited, 532.130, 532.990 Scenic highways, visually sensitive corridors, Necessity of brand, 532.020, 532.030, 532.130, 527.755532.990 Water quality, maintaining, 527.765, 527.770 Optional east of Cascade Mountains, 532.030 Condemnation, cutting rights, 772.045, 772.210 Ownership of property, presumption, 532.040 Contracts for sale, 72.1070 Penalties, 532.990 Counties Possession of equipment or logs under another's Management agreements, state or United States, brand, 532.130, 532.990 275.330 Presumption of ownership, 532.040 Sale or lease, see Sales, this topic Prohibitions, 532.130, 532.990 Title, watershed lands, 275.080 Registration of brands Crimes and offenses Application for, 532.050, 532.060, 532.110 Arson, 477.720, 477.740 Catch brands, 532.060 Cedar purchase record, failing to maintain, 165.109 Certified copies, as evidence, 532.070 Coniferous trees, cutting and transport Forest products brand register, 532.050 (Generally), 164.825 Rejection of application, 532.050 Affirmative defense to charges, ownership, Renewal, periodic, 532.100, 532.110 164.828 Rules and regulations, State Forester, 532.020 Arrest, appearance, etc., 164.845 Selling branded equipment or products with fraudu-Investigations of violations, 164.835 lent intent prohibited, 532.140, 532.990 Seizures, 164.855 Export violations, 526.992 Child labor, logging operations, 653.330, 653.991 **Christmas trees** Forest management violations, 530.990 Burning, application of field burning statutes, Logs, brand, mark violations, 532.130, 532.140, 532,990

Burning, application of field burning statute 468A.020, 468A.550 Cultured Christmas trees, defined, 215.203 Definitions, 571.505 Farm use zones, cultivation, 215.203 Infected, defined, 571.575 Infested, defined, 571.575 Licenses

(Generally), 571.505 et seq.
Application, 571.530
Books and records, applicants or licensees, audit, 571.565
Christmas Tree Advisory Committee, 571.515

Christmas Tree Advisory Committee, 571.515 Christmas tree service, issuance, 571.510 Display, 571.540

Exemptions, 571.520 Fees, 571.530, 571.535, 571.545, 571.565, 571.580

Grower, defined, 571.505 Inspections, licensed operations, 571.510, 571.560

Tree spiking Civil action, 30.825

164.828

Owner, defined, 164,005

(Generally), 164.813

Definitions, 164.813

Forms, 164.814

Seizures, 164.855

Criminal offense, 164.886

Wood processing equipment, possession of substances that damage, 164.886

Special forest products, cutting and transport

Arrest, appearance, etc., 164.845

Investigations of violations, 164.835

Affirmative defense to charges, ownership,

Cutting rights

See also **Injury or damage**, this topic; **Removal**, this topic; **Severance**, this topic Condemnation, 772.410, CONST. I §18

TIMBER AND LUMBER (Cont.) TIMBER AND LUMBER (Cont.) Cutting rights (Cont.) Liens (Cont.) Public utilities, 772.210 Christmas trees, agricultural produce, definitional Railroads, 772.045 inclusion, 87.700 Unlawful, see Crimes and offenses, this topic Sale proceeds, attaching, 87.236 Damage, see Injury or damage, this topic Local governments, regulating forest operations, Downed logs, leaving, 527.676 restrictions, 527.722 Log jams, real property acquisition, 506.201 **Exports** Log trucks Certification, bidders for public timber, non-export See also HIGHWAYS AND ROADS of unprocessed public timber, 526.816 Definitions, 526.801 Application of motor carrier laws, 825.017, 825.032 Oregon processing requirement, state timber, Parking in farm use zones, 215.311 CONST. VIII §7 Pollution control requirements, exemption, Penalties, criminal and civil, 526.992 468A.279 Prohibition, export of unprocessed timber, 526.806, Special forest products, unlawful transport, 164.813 et seq. Rules, 526.821 Unemployment insurance, owners, 657.047 Violators Variance permits, 818.200 et seq. Borrowing from unprocessed public timber pur-Weight-mile tax, substitute taxes, 825.480, 825.482 chases, 526.826 Loggers Contract cancellation, 526.831 Maximum hours, 652.010, 652.020, 652.030 Fees Travel expenses, personal income tax deduction, Brands and marks, 532.110 316.824, 316.832 Logging equipment, tax exemptions, 307.824, Christmas tree growers, 571.530, 571.535, 571.545, 571.565, 571.580 307.827, 307.831 Merchantable timber, inspection, certification, Mill sites, abandoned or diminished, industrial use, 197.719 526,490 Timber products health program, 570.710 Mobile home or manufactured dwelling park, temporary, timber companies, 446.105 **Firewood** Motor vehicles, see MOTOR VEHICLES Cutting and transport, special forest products, see Private Forest Accord, see PRIVATE FOREST Crimes and offenses, this topic Liability immunity, public cutting, see REAL ACCORD, generally PROPERTY Processing in Oregon, requirement, state timber, CONST. VIII §7 Pest and disease control, 570.720, 570.998 Floods, recovery and removal after, 99.050, 99.060 Railroads, see RAILROADS Forest Resources Institute, Oregon, see FOREST Recreation parks, timber companies, license RESOURCES INSTITUTE, OREGON, generally exemption, 446.325 Green trees, certain streams, leaving near, Reforestation, clear-cuts, 527.745 527.676 Removal See also Cutting rights, this topic; Severance, Harvesting, snags and downed logs, leaving, 527.676 this topic Highways and roads, see HIGHWAYS AND Floods, removal after, 99.050, 99.060 ROADS Highways and roads, see HIGHWAYS AND Hours, mill workers, maximum, 652.010, 652.020, ROADS Tax payments before, 305.410, 311.425, 311.990 Watershed lands, from, 275.080 Identification, see Branding of forest products and booming equipment, this topic Resource management objectives, implementa-Idle lands, afforestation, 526.490 tion, owners of forestlands or timber, 527.341 Roads, see HIGHWAYS AND ROADS Injury or damage See also **Severance**, this topic Rules (Generally), 527.260, 527.990 Branding booming equipment and forest products, Damages, 105.810, 105.815 532.020 Judgment for costs, litigation and reforestation, Exports, 526.821 105.815 Special forest products, cutting and transport, Pitch, extraction, 527,260, 527,990 State lands, 273.185 State lands, public woodcutting, 105.699 Waste, 105.810 Timber taxes, see **TIMBER TAXES** Inspections Sales Imported timber Christmas trees, see Christmas trees, this topic (Generally), 570.700 et seq. Contracts, 72.1070 Cost assessment, 570.705 County forests Definitions, 570.700 (Generally), 275.290, 275.340 Fire damaged timber lands, acquisition, 312.310 Fee, timber products health program, 570.710 Penalty, nonpayment of fee, 570.995 Procedure, 275.330 Mills, labor conditions, 651.120, 651.990 Recording county orders, 275.360 Licenses and permits State, to, 530.030, 530.075 Christmas tree growers, see Christmas trees, this Crimes and offenses, see Crimes and offenses, this topic

Modification of contract, state forests, 530.065 Processing in Oregon, requirement, state timber,

Secured transactions, commercial code, 79.0102,

CONST. VIII §7

79.0203

Coniferous trees, cutting and transport, 164.825

Special forest products, cutting and transport,

164.813

(Generally), 87.222

Liens

TIMBER AND LUMBER (Cont.) Sales (Cont.) State Forester, 526.016 State lands

(Generally), 273.523, 273.525, 273.531, 273.535, 273.541, 530.050

Authority, contracts, 530,050, 530,500 Bidding and exemptions, 530.059

Bonds and security requirements, 273.525, 273.535, 273.541, 530.059, 530.061

Changing or modifying contract, unforeseen circumstances, 530.065

Forest products, 273.522, 273.523, 366.395 Processing in Oregon, requirement,

CONST. VIII §7

Woody biomass, 526.285, 530.050

Transportation Department, forest products, 366.395

Secured transactions, see SECURED TRANSAC-**TIONS**

Security interest, land description, 79.0203 Severance

See also Cutting rights, this topic; Injury or damage, this topic; Removal, this topic

Damages, 105.810, 105.815 Mortgaged lands, 86.040, 86.990 Tax, see **TIMBER TAXES**

Theft, see THEFT, generally

Skylines and high lead lines, construction, 376.620

Snags and downed logs, leaving, 527.676 Solid waste exemption, wood residue combusted as fuel, 459.005, 459.007

Special forest products, cutting and transport, see Crimes and offenses, this topic

Spiking trees, see Tree spiking, this topic Splash dams, prohibition, abatement, 541.450, 541.455, 541.460, 541.990

State lands

Damaging, 273.185

Exchange, purpose, 273.316, 273.326, 530.040 Forest products, 273.522, 273.523

Indemnity lands, acquisition, purpose, 273.340

Land exchange, 273.326, 530.510 Mining leases, use of timber, 517.430

Petrified wood, removal, 273.715

Processing in Oregon, requirement, CONST. VIII §7 Public woodcutting, rules applicable, 105.699

Sales, see Sales, this topic

Streams, green trees near, leaving, 527.676 Taxation

Income taxation, see INCOME TAX (STATE) Logging equipment, exemptions, 307.824, 307.827, 307.831

Timber taxes, see **TIMBER TAXES**, generally Timber products health program, fee, 570.710 **Transport**

Branding requirements, see Branding of forest products and booming equipment, this topic

Christmas trees, official inspection tag, 571.570 Log trucks, see Log trucks, this topic

Railroads, see RAILROADS

Unlawful, see Crimes and offenses, this topic Water, public use declaration, CONST. I §18

Transportation Department, sale, 366.395 Tree spiking

Civil action, 30.825

Criminal offense, 164.886 Trucks, see Log trucks, this topic

Water pollution, forest operations, see POLLU-

Water transportation, public use declaration, CONST. I §18

TIMBER AND LUMBER (Cont.)

Wildlife leave trees, 527.676

Woodcutting, public use of land, liability immunity, see REAL PROPERTY

TIMBER TAXES

Appeals

Forestland designation removal, 321.359, 321.842 Forestland valuation, 321,219, 321,222 Small tract forestland assessment, qualification, denial, 321.706

Certification, specially assessed value, forestlands, 321.216

Definitions

Common ownership, 321.700 Contiguous parcels, 321.700 Cultured Christmas trees, 321.805 District, 321.257

Eastern Oregon, 321,700, 321,805

Forest products, 321.005

Forestland, 321.005, 321.201, 321.257, 321.700, 321.805

Harvest, 321.005, 321.700 Land class, 321.257, 321.700

Merchantable stand of timber, 321.005

Owner of timber, 321.005

Parcel, 321.700

Protected forestlands, 321,005

Small tract forestland, 321.700

Summit of the Cascade Mountains, 321,805 Sustained yield management, 321.257

Taxes, 321.005

Taxing district, 321.257

Taxpayer, 321.005, 321.700

Timber, 321.005, 321.257, 321.700, 321.805 Unit of proper measurement, 321.700

Western Oregon, 321.257, 321.700

Disqualification, special assessment

(Generally), 308A.700 et seq.

Additional taxes

(Generally), 308A.703

Calculation, 308A.703, 308A.712

Circumstances when not imposed, 308A.709

Deferral, 308A.706, 308A.712, 308A.724

Definitions, 308A.700

Imposition, owner request, 308A.715

Parks or open spaces, land divisions for, 215.783 Small tract forestland, 308A.707, 321.712, 321.716

Appeal, 308A.718

Application for change of special assessment, 308A.724

Classification, application for change, 308A.733 Definitions, 308A.700

Eastern Oregon forestland assessment, 321.845, 321.848

Explanation, county assessor, 308A.718

Notice, 308A,718

Parks or open spaces, land divisions for, 215.783 Small tract forestland, 308A, 707, 321, 712, 321, 716

Western Oregon forestland assessment, 321.366

Eastern Oregon forestland assessment

Appeal, removal of designation, 321.842

Assessed value, determination, 321.833

Common ownership, minimum acreage requirements, 321.833

Definitions, 321.805

Designation as forestland

Application, 321.839

Removal of designation, 321.842

TIMBER TAXES (Cont.)

Eastern Oregon forestland assessment (Cont.) Disqualification

> See also Disqualification, special assessment. this topic

(Generally), 321.845, 321.848

Hardwoods, farm use land assessment, 321.855 Lands not eligible for special assessment, 321.824 Large landowners, assessment, 321.833

Legislative findings, 321.817

Policy, purposes, 321.808

Timber, exemption from property taxation, 321.829

Exemptions

Forest products harvest tax, 321.015

Timber, forestlands, property taxation, 321.272,

Farm use assessment, change, impact on valuation, 321.349

Fire protection

Classification, forestlands, policy, 321.011 Forest products harvest tax, west side, 321.035, 321.152

Moneys available, determining, 321.035 Public responsibility, making funds available, 321.012

Forest products harvest tax

(Generally), 321.015, 321.560, 321.609 Additional privilege taxes, levy and distribution, 321.015, 321.017, 321.152, 526.675

Aquatic species, mitigation of effects on, see note after, 321.017

Collection

Returns, taxpayer, neglect or refusal, 321.580 Tax as debt, 321.600

Warrants, 321.570

Definitions, 321.005

Delinquencies and deficiencies, 321.560, 321.570 Determination of available moneys, Oregon Forest

Land Protection Fund, 321.035

Distribution of revenue, generally, 321.152

Estimated payment, 321.045

Exclusion, 321.015

Forest Research and Experiment Account, 321.185 Interest, 321.045, 321.560

Oregon Forest Resources Institute, revenues, 321.017, 526.675

Payment of tax, 321.045

Penalties, see Penalties, this topic

Policy, 321.011, 321.012

Refunds, 321.145

Returns

(Generally), 321.045 Audit, 321.560

Suspense account, 321.145, 321.152

Forestland valuation procedures

Advisory committee, 321.213

Appeals, 321.219, 321.222

Forestland, defined, 321.201

Hearings, proposed specially assessed values, 321.210

Legislative findings, 321.204

Models, Department of Revenue, 321.207

Appeals, specially assessed values, 321.219 Proposed specially assessed values, 321.210

Property value appeals boards, jurisdiction, 321.222

Rules, 321.207, 321.219

Specially assessed values

(Generally), 321.216

Appeals, 321.219

Certification, 321.216

Modification following appeal, 321.219

Proposals, notice, hearing, 321.210

TIMBER TAXES (Cont.)

Forestland valuation procedures (Cont.)

Specially assessed values (Cont.)

Tables, 321.216

Hardwoods, special assessment timber lands, 321.390, 321.855

Harvesting

Forest products harvest tax, see Forest products harvest tax, this topic

Notice of intent to harvest, 321,550

Small tract forestland, see Small tract forestland program, this topic

Limitation of actions, 321.600

Logging roads, assessment, 308.236

Notices

Disqualification, special assessment, 308A.718, 321.366, 321.845

Forestland valuation

Appeals, specially assessed values, 321.219 Proposed specially assessed values, 321.210

Intent to harvest, 321.550

Management plan deficiencies, western Oregon forestlands, 321.367

Removal of forestland designation, 321.359, 321.842

Penalties

(Generally), 321.991

Confidentiality, reports and returns, 321.686

Deficiency or delinquency, 321.560

Forest products harvest tax, 321.045, 321.145

Notice of intent to harvest, failure to file, 321.550 State debt and recovery action, 321.600

Records and reports

Confidentiality, disclosures, 321.682, 321.684, 321.686

Examination, 321.609

Management plan deficiencies, western Oregon forestlands, 321.367

Returns

Audits, 321.560

Disclosures, 321.684

Failure or refusal to make, 321,580

Forest products harvest tax, 321.045

Severance tax, harvest, small tract forestland, 321.733

Rules

Ascertainment, assessment and collection, 321.609

Farm use value, 321.349

Forestland valuation, 321.207, 321.219

Management, 321.367

Repayments, forest products harvest tax, additional privilege tax, 526.675

Stocking and acreage requirements, forestland designation, 321.358

Timber harvesting, tax returns, ensuring receipt of, 321.550

Severance tax

Forest products harvest tax, see Forest products harvest tax, this topic

Small tract forestland, see Small tract forestland program, this topic

Small tract forestland program

Definitions, 321.700

Disqualification, 308A.707, 321.712, 321.716

Legislative findings, 321.703

Notice to assessor, when required, 321.712

Penalties, see Penalties, this topic

Qualification for assessment

Appeal and review, 321.706

Application, 321.706

Automatic qualification, certain circumstances, 321.716

Disqualification, 308A.707, 321.712, 321.716

Requirements, 321.709

TIMBER TAXES (Cont.) TIME (Cont.) Small tract forestland program (Cont.) Sales, see SALES Saturdays, computation, 174.120 Qualification for assessment (Cont.) Sale or transfer, continued qualification, 321.719 Service, additional time after, ORCP 10B Sale or transfer, continued qualification, 321.719 Standard time, 187.110 Severance tax, harvest Temporary restraining orders, ORCP 79A, ORCP 79B (Generally), 321.726 Audits, 321.560 Collection, enforcement, 321.570, 321.580, TIMESHARE ESTATES 321.600 (Generally), 94.803 et seq. Due dates, 321,741 Advertising, 94.945 Eastern Oregon Timber Severance Tax Fund, Application of statutes, 65.959, 94.807 Civil penalties, 94.925 Returns, 321.560, 321.580, 321.733 Common expenses Revenues, distribution, 321.746, 321.751, (Generally), 94.853 321.754 Assessment, 94.853, 94.856 Western Oregon Timber Severance Tax Fund, Lien, assessment, 94.856 321.751 Condominiums Valuation, 321.722 Statute of limitations, recovery actions, 321.600 Declaration, voting rights allocated, content, Subpoenas, 321.609 Liens, assessment for common expenses, 100.450 Valuation, see Forestland valuation procedures, Owners, prohibition, timeshare plan, 94.811 this topic Period of administrative control, association of unit Western Oregon forestland assessment owners, 100.200 Appeal, removal of designation, 321.359 Assessed value, determination, 321.354 Corporations, nonprofit, application of laws, Classes of land, 321.348 Common ownership, minimum acreage require-Definitions, 94.803 ments, 321.354 **Escrows** Definitions, 321.257 (Generally), 94.871 et seq. Designation as forestland Account, 94.873 Application, 321.358 Agent, 94.878, 94.881 Notation on tax roll, 321.362 Closing, 94.873, 94.876 Prior designations, retention, election by land-Estate for years, 94.813 owners, 321.347 **Exchange program** Removal of designation, 321.359 Defined, 94.803 Disqualification Information to purchaser, written, providing, See also Disqualification, special assess-94.826 ment, this topic Failure in management of timeshare plan, decla-(Generally), 321.366 ration, court, 94.867 Hardwoods, farm use land assessment, 321.390 False practices, 94.940 Lands not eligible for special assessment, 321.267 Fee simple estate character, 94.813 Large landowners, assessment, 321.354 Fees, filing, 94.831 Legislative findings, 321.259 Filing fees, 94.831 Management, plans, rules, 321.367 Fractional interest, defined, 94.803 Policy, purposes, 321.262 Injunctions, 94.930 Timber, exemption from property taxation, 321.272 Instruments Valuation at farm use value, 321.349 (Generally), 94.821 Western Oregon Timber Severance Tax Fund, Recording, 94.818 321.751 Insurance, 94.869 Wildfires, see Fire protection, this topic Leases, estate for years, 94.813 Legislative finding, 94.806 TIME Liens (Generally), 94.856 (Generally), 174.120, ORCP 10 Alternative to lien payment trust, 94.900 Calendar year, computation, 174.120 Assessment of common expenses, 94.856 Commercial Code, reasonable and seasonable, Blanket encumbrance, defined, 94.803 71.2050 Lien payment trust, 94.890 Computing, 174.120, ORCP 10A Lienholder rights, 94.885 Court decisions, generally, 1.050 Surety bond, 94.905 Daylight savings, 187.110 Trust, 94.890, 94.895 Depositions, enlarging or shortening time, Managing entity ORCP 39C (Generally), 94.846 Holidays, see HOLIDAYS AND COMMEMORA-TIONS, generally Defined, 94.803 Income tax (state), see INCOME TAX (STATE) Developers, certain duties to, 94.863 Judgment notwithstanding verdict, motion and Fiduciary relationship, 94.846 ruling, ORCP 63D Property taxes, rights and duties, 94,808 Judgments, entry, 18.075 Termination, 94.848 Leap year, computation, 174.120 Material change

Defined, 94.828

Notice, fee, 94.831

Mobile home parks as, 446.440

Preliminary injunctions, ORCP 79A, ORCP 79B

Rules of civil procedure, see RULES OF CIVIL

PROCEDURE, OREGON, generally

TIMESHARE ESTATES (Cont.) TIRES (Cont.) Nonprofit corporations, application of laws, Metal objects on tires, unlawful use, 815.160, 815.165 Nontimeshare development, application of laws, Noise, 815.025 94.807 Pneumatic, operation without, 815.170, 815.175 Notices Rating and size, maximum allowable weight cal-Cancellation right, purchaser, 94.839 culations, 818.010 Intent to sell, 94.823 Reckless driving, 811.140 **Orders**, 94.930 Rules Out-of-state developer, service, consent, 94.920 Disposal, 459.785 Owners' association, 94.858 Solid waste collection vehicles, 818.012 Partition (prohibition and exception), 94.816 Traction tires, chains, and studs, 815.045 Penalties, civil, 94.925 Waste tires, 459.730, 459.780, 459.785 Planned communities Solid waste collection vehicles, maximum wheel Exemption, 94.570 load, 818.010, 818.012 Owners, prohibition, timeshare plan, 94.811 Traction tires, chains, and studs Property tax (Generally), 815.045 Taxpayer, managing entity as, 94.808 Failure to carry, 815.142, 815.145 Valuation, 94.809 Failure to use, 815.140, 815.145 Public report, timeshare plan, 94.828 Metal objects on tires, unlawful use, 815.160, Purchase money agreements, 94.871 815.165 Purchaser rights, see Sales, this topic Rules, 815.045 Records and recording Sales, studded tires, 815.167 (Generally), 94.818 Violations, civil liability, 818.410 Rejection for recordation, document transferring or Waste tire disposal encumbering, 94.813 (Generally), 459.705 et seq. Sale records, inspection, 94.915 Definitions, 459.705 Taxes, penalties, special assessments, fees and Exemptions, certain devices and vehicles, 459.790 charges, payment requirement, 94.818 Fees, 459.236, 459.730, 459.750, 459.765, 459A.110 Report, public, timeshare plan, 94.828 Hearing, site permit application, 459.740 Rules, 94.826, 94.915 Inspections, monitoring, 459.760 Sales Land disposal sites, 459.710 Defined, 94.803 Notification, counties, proposed disposal site, Notice of intent, 94.823 459.735 Out-of-state Ocean waters, artificial reefs (prohibition), 459.710 (Generally), 94.833 Penalties, 459.995 Advance, expense incurred in going to property, 94.831 Application, 459.725, 459.730, 459.740, 459.745 Public report, 94.829 Carriers, 459.712 Purchaser rights Fees, 459.730, 459.750 (Generally), 94.836 et seq. Revocation, 459.755 Cancellation, 94.836, 94.839 Storage site, 459.720 Developer interest, transfer, 94.843 Removal or processing plan, cost assistance, Waivers, 94.841 459.780 Security, timeshare plan as, 94.813 Rules, 459.730, 459.780, 459.785 Service of process, out-of-state developer, con-Solid waste disposal sites, prohibition, 459.247 **sent,** 94.920 Storage prohibitions, 459.715 Subdivision and Series Partition Control Law, Transporting, 459.708, 459.712 Oregon, exemption from, 92.325 Waste Tire Recycling Account, 459.775 Subdivisions, owners of land, prohibition, time-Waters, placement in, 468B.083, 468B.085 share plan, 94.811 Weight, maximum allowable, rating and size, Tax values, notice and appeal method, instru-818.010 ment inclusion, 94.821 Timeshare plan Defined, 94.803 TISSUE (HUMAN) Security, 94.813 See ORGANS AND TISSUE (HUMAN), generally TIPS TITLE AND OWNERSHIP Compensation, see COMPENSATION AND SALA-Abstracts RIES (Generally), 30,750, 93,660, 696,523 Condominiums, sale, escrow deposit, requirement, TIRES Air pressure maintenance, motor vehicle service County road bonds, loan of redemption funds, providers, 468A.279 requiring abstract of property, 370.200 Chains, see Traction tires, chains, and studs, this Evidence, abstract as, 93.660 Loan interest, expenses, deeming part of interest, Civil liability, certain violations, 818.410 82.020 **Defined**, 801.525 State forestland acquisition, deposit, requirement, Disposal, see Waste tire disposal, this topic 530.020 Energy recovery, source-separated waste tires, Subdivision lot, parcel or interest, copy, condition 459.772 prerequisite to sale, 92.425

TITLE AND OWNERSHIP (Cont.)

Abstracts (Cont.)

Timeshare estates, escrows, deposit requirement, 94.871

Trust businesses, documents deposited with notes or bonds, 709.110

Abuse of vulnerable persons, effect, see PRO-BATE

Actions and proceedings

Estate tax matters, procedure, 118.350 Quieting title, see **QUIETING TITLE**, generally Tax liens, generally, 305.130

Armories, 396.530

Banks, documents of title, delivery, 72.3080

Boats, see BOATS AND BOATING

Business trusts, 128.580

Circuit courts, judgments, effect, 52.590

City assessment lien foreclosure sale, 223.530,

Civil forfeiture, criminal activities, vesting of title, 131A.015

Cloud on title, see QUIETING TITLE, generally Commercial Code, documents of title, see COM-MERCIAL CODE

Common School Fund loan security, 327.435 Community property, disposition at death, 112.745, 112.755

Condemnation actions, 35.325

Condominiums, see CONDOMINIUMS, generally Conveyance to governmental entities, entity approval, 93.808

Diking districts

Damages, recovery, 551.120 Meetings, 551.090

Documents of title, see COMMERCIAL CODE

Donees, 105.070

Employees' trusts, 128.520

Equitable, defense of possession, 12.040

Estate passed, 93.120, 93.150, 93.160, 93.250

Evidence, see EVIDENCE

Floating home sales, title transfer, 90.680, 90.710 Forestland acquisition, state, 526.162, 530.020, 530.040

Geothermal resources, 522.035

Homicide, effect, see PROBATE

Income tax, cloud on title

Department, party to suits involving, 305.130 Release by department, 305.140

Insurance, titles, see TITLE INSURANCE, generally

Joint rights and property, see JOINT RIGHTS AND PROPERTY, generally

Judgments

Circuit or justice court not to involve, 52.590 Priority over conveyances, 18,165

Jurisdiction

Circuit courts, 52.250, 52.590

Justice court, transfer, 51.090, 52.560, 52.590

Lake beds

(Generally), 273.505, 274.025

Meandered lakes, 274.425, 274.430, 274.440,

Landlord, tenant not permitted to deny, 91.115Limitation of actions involving, 12.040, 12.050 Loans, see PAYDAY AND TITLE LOANS, generally

Local government investments, receiving evidence of title, securities purchased, 294.145 Mining claims, see MINES AND MINERALS

Mobile homes and manufactured structures, see MOBILE HOMES AND MANUFACTURED **STRUCTURES**

Molds and forms, 98.475, 98.480, 98.485 Motor vehicles, see MOTOR VEHICLES

TITLE AND OWNERSHIP (Cont.)

Paramount, judgment determining, foreclosure and quiet title suit, 88.020

Partition, determining, 105.240

Priority between conveyances and judgments, 18.165

Public Safety Standards and Training, Department of, training academy, 181A.390

Quantum of estate passed, 93.120, 93.150, 93.160,

Quieting, see QUIETING TITLE, generally

Real property, justice court judgment, effect,

Riparian rights, see WATER AND WATER **RIGHTS**

Sales, personal property, see SALES

School districts, condemnation, 35.325, 332.182 **Secured transactions**

Certificates of title

Filing requirements, 79.0303, 79.0313 Perfection, governing law, 79.0303, 79.0316,

Title to collateral, 79.0202, 79.0619

Securities, transfer on death registration, passage of ownership, 59.565

Seed contracts, 576.726, 576.789

Snowmobiles, titles, see SNOWMOBILES

State agencies, property, taking in state name, 182.112

State buildings, art work, 276.090

State lands, see STATE LANDS

State property, title, see STATE PROPERTY Submersible lands, title, see SUBMERGED AND SUBMERSIBLE LANDS

Swamp lands, title

(Generally), 273.505, 273.511, 273.551 Validation, 273.902, 273.903

Title insurance, see TITLE INSURANCE, generally

Tollway property, 383.011

Unit ownership property, 100.505, 100.610

Validating act, 93.810

Warehouse receipts, title, see WAREHOUSE RECEIPTS

Water improvement companies, see WATER IMPROVEMENT COMPANIES

Watershed enhancement grants, title restrictions, 541.960

TITLE I BANK FUND

(Generally), 285A.300 Administration, rules, 285A.306 Application of federal statutes, 285A.312 Definitions, 285A.303 Funds use, 285A.309 Investments, 285A.306

TITLE INSURANCE

See also INSURANCE AND INSURERS Agents, see Insurance producers, this topic Capital and surplus requirements, 731.562 Certain counties, title plants, 731.438, 731.439 Certificate of authority, 731.438, 731.439 Commissions, prohibited, insurance sale, 746.055

Condemnation, owner repurchase, 35.390 **Defined**, 731.190

Deposits with Department of Consumer and Business Services, 731.608, 731.624

Escrow activities, statutes, application, 696.523, 731.450

Filings, review, 737.320

Indexes, tract or geographic, 731.438, 731.439

TITLE INSURANCE (Cont.)

Inducement, free insurance, property sale, 746.130

Insurance producers

Insurance Code applicability, 744.086 Licenses, exemption, 744.056 Unauthorized practice of law, exempt activities, 9.160

Investments, title plant, 733.690, 733.770 Licenses, insurance producers, exemption, 744.056

Policies, restricted, combinations, 731.394 Practice of law, unauthorized, exempt activities,

Public or medical assistance recovery, notice of transfer or encumbrance, 93.268, 411.692, 411.694

Rate regulation, 737.310, 737.320

Rebates, prohibited, insurance sale, 746.055

Reciprocal contract exchange, prohibited, 731.458

Reserves, financial, requirement, 733.060, 733.090

Sale of property, free insurance, 746.130 Stock insurers, requirement, 731.394

Title plant, 731.438, 731.439, 733.690, 733.770

Transactions, basis, 731.438, 731.439

Trust deeds, trustee, 86.713 Unearned premium reserves, requirement,

733.060, 733.090

TITLE LOANS

See PAYDAY AND TITLE LOANS, generally

TITLES

Architects, 671.020, 671.030

Art therapists, 681.752

Athletic trainers, 688.730

Behavior analysis practitioners, 676.820

Dental therapists, 679.612

Denturists, 680.505

Direct entry midwives, 687.410

Estheticians, certified advanced, 676.635

Genetic counselors, 676.736

Health care professionals, generally, see HEALTH PROFESSIONALS

Home energy assessors, 701.529

Interpreters, 45.292, 413.558, 676.771

Lactation consultants, 676.681

Locksmiths, 701.480

Marriage and family therapists, 675.825

Music therapists, 681.720

Nobility, prohibited, CONST. I §29

Notarial officers, 194.255 et seq.

Nurses and nursing, 676.115, 676.130, 678.023, 678.025, 678.279, 678.370, 678.447, 678.448

Polysomnographic technologists, 688.810

Private security providers, 181A.893

Psychologists, 675.090

Respiratory care practitioners, 688.810

Sexual offense therapists, 675.370

Sign language interpreters, licensed, 676.771

Social workers, 675.520, 675.540, 675.545

Tax consultants, 673.663

TITLES OF ACTS

(Generally), CONST. IV §20

Popular name laws, see POPULAR NAME LAWS, generally

TOBACCO ENFORCEMENT FUND

(Generally), 180.205, 180.450, 180.451, 180.491, 293.537

TOBACCO PRODUCTS TAX

See also CIGARETTE TAX

(Generally), 323.505, 323.595

Administration, 323.575, 323.625

Appeals

Generally), 323.623

Contraband tobacco products, seizure and forfeiture, 323.612

License denial, revocation, etc., 180.494, 323.530, 323.535

Venue, 323.618

Application of statutes, 323.595

Collection and enforcement

(Generally), 323.575, 323.600, 323.605, 323.607, 323.610

Appeals, 323.623

Application of statutes, 323.595

Attorney General, authority, 323.619

Certificate, department, evidence of nonpayment, 323.618

Civil actions, recovery, 323.619

Entry and examination of premises, 323.740

Expenses, use of revenues, 323.625

Extensions, 323.510

Forfeitures, 323.612, 323.632

Information sharing, governmental units, 323.597,

Master Settlement Agreement, see TOBACCO, SMOKING, AND INHALANT DELIVERY

Remedies, cumulative, 323.620

SYSTEMS Rules, 323.575

Warrants, 323.610

Contraband, seizure and forfeiture, 323.612,

Credit, products shipped out-of-state, 323.560

Criminal offenses, 323.630, 323.632

Dates due, payment, 323.510

Deficiencies, 323.600, 323.607

Definitions, 323.500

Delivery sales, regulation, 323.700 et seq.

Department of Revenue as party to proceedings to enforce, 305.130

Determination of tax, 323.600, 323.605

Disposition of moneys, 323.625, 323.627

Distribution, unlawful, 323.632

Distributors

Delivery sales, license requirement, 323.712

Licenses, see Licenses and permits, this topic

Reports, Attorney General, 180.483

Security, amount, 323.525

Tax imposed on, 323.505

Tax in lieu of all other taxes on tobacco, 323.640

Entry and examination of premises, Department of Revenue, 323.740

Exemptions

Products not subject to taxation by state, 323.515 Sales to common carriers in interstate or foreign passenger service, 323.565

Fines and penalties

(Generally), 323.630, 323.635

Criminal offenses, 323.630, 323.632

Failure to pay tax or timely file return, 323.585 Possession of untaxed tobacco products, 323.538

Unlawful distribution, 323.632

Forfeitures, 323.612, 323.632

Indian reservation, governing body, refund agreement, 323.615

TOBACCO PRODUCTS TAX (Cont.)

Information sharing, governmental units,

323.597, 323.613

Invoices, wholesale, 323.538

Licenses and permits

Application, 323.520

Denial, revocation, etc., 180.494, 323.530, 323.535

Disclosure of license information, 323,598

Issuance, 323.530

Transport of untaxed products, 323.570

Liens, 323.600, 323.610

Master Settlement Agreement, see TOBACCO, SMOKING, AND INHALANT DELIVERY SYS-

Payment, 323.505, 323.510

Rate, 323.505

Records, 323.538, 323.540, 323.555, 323.740

Remedies, cumulative, 323.620

Returns, 323.510, 323.585

Revenues, disposition, 323.625, 323.627

Rules, 323.575

Security, distributors, 323.525

Smokeless Tobacco Master Settlement Agreement, see TOBACCO, SMOKING, AND INHAL-ANT DELIVERY SYSTEMS

Title of Act, 323.645

Transportation, untaxed products, permit, $323.\bar{5}70$

Venue, 323.618

Warehouse records, 323.555

Warrants, 323.610

Wholesale invoices, 323.538

TOBACCO SETTLEMENT FUNDS ACCOUNT

(Generally), 293.537

TOBACCO USE REDUCTION ACCOUNT

(Generally), 431A.153, 431A.158

TOBACCO, SMOKING, AND INHALANT **DELIVERY SYSTEMS**

See also INDOOR AIR POLLUTION

(Generally), 431A.175 et seq., 433.835 et seq.

Advertising, see Labels and labeling, this topic

Age, see Minors, this topic

Appeal and review

Cigarette tax, see CIGARETTE TAX

Retailer licensure, 431A.202, 431A.204

Tobacco products tax, see TOBACCO PRODUCTS TAX

Cessation programs and services

Grants, rules for awarding, 431A.155

Health insurance coverage, 743A.170

Pharmacists, provision, 689.645

State reimbursement, providers, 431A.150

Tobacco Use Reduction Account, 431A.153, 431A.158

Cigar bars, 433.835, 433.850

Cigarette tax, see CIGARETTE TAX, generally

Cities and counties, see Local governments, this

Compliance checks, public places, 433.855

Cooperative enforcement, see Intergovernmen-

tal cooperation, this topic

Crimes and offenses

(Generally), 167.747 et seq.

Cigarette tax violations, 323.480, 323.482

Elevators, 479.015

TOBACCO, SMOKING, AND INHALANT **DELIVERY SYSTEMS** (Cont.)

Crimes and offenses (Cont.)

Fines and penalties, see Fines and penalties, this topic

Forfeiture, criminal activities, see FORFEITURES

Hospitals, 441.815

Location of products in retail stores, 167.765

Master Settlement Agreement violations, 180.440, 180.486

Minors, see Minors, this topic

Tobacco products tax violations, 323.630, 323.632

Delivery sales

Age, minimum, general sales prohibition, 323.703

Civil action, enforcement, 323.730

Definitions, 323.700

License requirements, 323.712

Noncompliant sales prohibited, 323.724

Notice to consumer, 323.709, 323.715

Penalties, 323.727

Reports, 323.721

Requirements, obligations, 323.706, 323.709,

323.712, 323.715, 323.721

Seizure and forfeiture, 323,727

Education program

Development and rules, 431A.155

Grants, 431A.155

Tobacco Use Reduction Account, 431A.153,

431A.158

Elevators, smoking prohibition, 479.015

Federal laws and regulations, enforcement, generally, 431A.183

Fines and penalties

Child in vehicle, smoking or inhalant use, 811.193 Cigarette reduced ignition propensity violations, 476.765, 476.995

Cigarette tax, see CIGARETTE TAX

Delivery sales, 323.727

Hospitals, smoking or inhalant use, 441.815

Indoor Clean Air Act, Oregon, 433.855, 433.990

Master Settlement Agreement

(Generally), 180.440, 180.450, 180.451, 180.455, 323.804

Smokeless tobacco products, 180.486, 180.491, 180.494

Public elevators, smoking in, 479.015

Retailer licensure violations, 431A.216, 431A.218

Sale or distribution violations, 167.755, 167.765,

167.770, 323.727, 431A.178

Sign and notice violations, 167.770, 431A.178

Tobacco products tax, see TOBACCO PRODUCTS

Fires and fire prevention, see FIRES AND FIRE PREVENTION

Forfeitures, see FORFEITURES

Gifts

Distribution, taxation, 323.015

Federal installations or veterans' institutions, delivery tax-free, 323.055

Sales, defined, tobacco products tax, 323.500

Health insurance, tobacco use cessation programs, 743A.170

Hospitals, prohibition, 441.815

Hotels and motels, permitted areas, 433.850

Ignition propensity, cigarettes, see FIRES AND

FIRE PREVENTION Indian tribes, see INDIANS

Indoor Clean Air Act, Oregon

Civil penalties, 433.855

Compliance checks, 433.855

Definitions, 433.835

Exceptions, 433.850

TOBACCO, SMOKING, AND INHALANT DELIVERY SYSTEMS (Cont.)

Indoor Clean Air Act, Oregon (Cont.)

Hotels and motels, permitted areas, 433.850

Injunctions, 433.860

Oregon Health Authority, duties, 433.855

Place of employment, see Labor and employ-

ment, this topic

Policy, 433.840

Public place, prohibitions, 433.845

Regulation in addition to other laws, 433.870

Rules, 433.847, 433.855, 433.870

Short title, 433.875

Signs, posting, 433.850

Smoke shops, see Smoke shops, this topic

Injunctions, 433.860

Inspections and investigations

See also **Searches and seizures**, this topic

(Generally), 431A.183

Cigarette reduced ignition propensity standards, 476.760

Cigarette tax, 323.230

Sales to minors, 167.760, 167.763, 431A.183

Intergovernmental cooperation

(Generally), 431A.183

Cigarette tax, 323.250, 323.404

Tobacco products tax, 323.597, 323.613

Tobacco retailer licensure, 431A.212

Jury rooms, prohibitions, 433.845

Labels and labeling

Cigarette reduced ignition propensity standards, 476.760, 476.785, 476.790

Cigarette tax stamps, see CIGARETTE TAX

Federal Cigarette Labeling and Advertising Act

Definitions, 323.853

Legislative findings and intent, 323.850

Master Settlement Agreement, compliance, 323 862

Notice, distributions and retailers, 323.859

Rules, 323.865
Sale of cigarettes without tax stamps, 323.856

Seizure, unlawfully stamped packages, 323.856 Tax stamps, prohibitions, 323.856

Unlawful trade practices, 323.856, 646.608

Inhalant delivery systems, 431A.175

Labor and employment

Definitions, 433.835

Prohibitions, generally, 433.845, 433.850

Sign requirement, 433.850

Unlawful practices, prohibiting use during nonworking hours, 659A.315

Violations, penalties, 433.855, 433.990

Landlord and tenant, smoking policy disclosure, 90.220, 479.305

Licenses and permits

Cigarette tax, see CIGARETTE TAX
Retailers, see Retailer licenses, this topic

Tobacco products tax, see TOBACCO PRODUCTS TAX

Local governments

Cigarette taxes

Local tax prohibition, 323.030

Revenues, 190.530, 190.620, 221.760, 294.565, 323.455, 323.457

Oregon Indoor Clean Air Act, county enforcement, 433.855

Retailer licensure, 431A.212, 431A.218, 431A.220 Vending machine regulation, 167.775

Mailing

Delivery sales, see **Delivery sales**, this topic Prohibition, Master Settlement Agreement, 180.441, 180.451

TOBACCO, SMOKING, AND INHALANT DELIVERY SYSTEMS (Cont.)

Marijuana use, see MARIJUANA, generally Master Settlement Agreement

(Generally), 180.400 et seq., 323.806 Definitions, 180.405, 323.800

Enforcement

Bond, nonparticipating manufacturers, 180.416 Certification, manufacturers, 180.410, 180.415

Criminal offenses, 180.440

Definitions, 180.405

Directory of manufacturers, 180.425

Distributor obligations, 180.435, 323.106

Equity assessments, nonparticipating manufacturers, 323.804

Escrow compliance, nonparticipating manufacturers, 180.415, 180.435

Estimated costs, Department of Justice, 293.537 Fines and penalties, 180.440, 180.450, 180.451, 180.455, 323.804

Information disclosures, sharing by state agencies, 180.435, 323.862

Investigative demands, 180.448

Judicial review, 180.450, 180.455

Legislative findings, purpose, 180.400

Prohibited conduct, remedies, 180.440, 180.441, 180.450, 180.451, 180.455, 323.804

Records, retention, 180.420, 180.435, 323.106

Reports, distributors, 180.435, 323.106

Service of process, nonresident nonparticipating manufacturers, 180.430

Shipping prohibition, 180.441, 180.451

Smokeless tobacco, see Smokeless Tobacco
Master Settlement Agreement, this topic

Subpoenas, 180.435

Supersedeas undertaking, civil actions against manufacturers, 19.312

Tobacco Enforcement Fund, 180.205, 180.450, 180.451, 293.537

Unlawful trade practices, 180.455

Escrow funds, manufacturers

(Generally), 323.806, 323.807

Assignment of interest in fund to state, 323.807 Certification, compliance, 180.415, 180.435

Quarterly deposits, 180.445

Health Care Trust Fund, 293.540

Legislative findings, 180.400, 323.803

Liability for equity assessments, nonparticipating manufacturers, 323.804

Proceeds, distribution, smoking cessation programs, 431A.150

Rules, 180.415, 180.416, 180.425, 180.445, 180.450, 180.474, 180.477, 180.489, 180.491, 323.807

Smokeless tobacco agreement, see Smokeless

Tobacco Master Settlement Agreement, this topic

Supersedeas undertaking, civil actions against manufacturers, 19.312

Tobacco Settlement Funds Account, 293.537

Minors

Assistance by minor in investigation, 167.760, 167.763

Motor vehicle, smoking or inhalant use when child inside, 811.193

Possession prohibition, certain facilities, 339.883 Sale or distribution, offenses

(Generally), 167.755, 431A.175

Assistance by minor in investigation, 167.760, 167.763

Definitions, 167.747, 167.750

Delivery sales, see **Delivery sales**, this topic

TOBACCO, SMOKING, AND INHALANT **DELIVERY SYSTEMS** (Cont.)

Minors (Cont.)

Sale or distribution, offenses (Cont.)

Fines and penalties, 167.755, 167.765, 167.770, 431A.178

Inspections and investigations, 167.760,

167.763, 431A.183

Location of products in retail stores, 167.765 Purchase by minor

(Generally), 167.760

Fictitious identification, possession, defense, 165.813

Signs and notices, 163.580, 167.770, 431A.175 Vending machines, 167.775, 167.780

Schools, see Schools and school districts, this topic

Motor vehicle, smoking or inhalant use when child inside, 811.193

Novelty lighters, see FIRES AND FIRE PREVEN-TION

Packaging and labeling, sale requirements,

Penalties, see Fines and penalties, this topic Performers (film, TV, stage), workplace exceptions, 433.850

Public places, smoking, see Indoor Clean Air Act, Oregon, this topic

Reduced ignition propensity cigarettes, see FIRES AND FIRE PREVENTION

Rental dwellings, smoking policy disclosure, 90.220, 479.305

Retailer licenses

(Generally), 431A.198

Civil penalties, 431A.216, 431A.218

Definitions, 431A.190

Exemptions, 431A.196, 431A.198

Fees, 431A.198, 431A.210, 431A.218

Intergovernmental agreements, 431A.212

Local regulation, 431A.212, 431A.218, 431A.220

Proof of licensure, 431A.200

Purpose of statutes, 431A.192

Requirement, 431A.194

Revocation, suspension, etc., 431A.202

Rules, 431A.198, 431A.202, 431A.208, 431A.210, 431A.218

Seizure and forfeiture of contraband products, 431A.204

Suspense accounts, 431A.206, 431A.214

Rules

Cigarette Labeling and Advertising Act, state enforcement, 323.865

Cigarette tax. see CIGARETTE TAX

Hospitals, 441.815

Indoor Clean Air Act, Oregon, 433.847, 433.855, 433.870

Inspections, 431A.183

Master Settlement Agreement, 180.415, 180.416, 180.425, 180.445, 180.450, 180.474, 180.477, 180,489, 180,491, 323,807

Public education programs, 431A.155

Retailer licenses, 431A.198, 431A.202, 431A.208, 431A.210, 431A.218

Smoke shop certification, 433.847

Smoking cessation programs, 431A.150, 431A.155 Tobacco products tax, 323.575

(Generally), 431A.175, 431A.178, 431A.183 In-person sale required, 180.441 Locating products in retail stores, 167.765 Mailing, see Mailing, this topic

Minors, see Minors, this topic

TOBACCO, SMOKING, AND INHALANT **DELIVERY SYSTEMS** (Cont.)

Sales (Cont.)

Novelty lighters, see FIRES AND FIRE PRE-VENTION

Packaging and labeling requirements, 431A.175

Retailer licenses, see Retailer licenses, this topic Vending machines, see Vending machines, this

Schools and school districts

Discipline of students, 339.250

Instruction on effects of use, 336.067

Possession, generally, 339.883

Sealed packages, cigarettes, sale requirement, 431A.175

Searches and seizures

Cigarette reduced ignition propensity violations, 476.760

Cigarette tax enforcement, 323.211, 323.240, 323.245, 323.248, 323.480, 323.482, 323.856 Retailer licensure enforcement, 431A.204

Shipping, see Mailing, this topic Signs and postings

Oregon Indoor Clean Air Act, 433.850 Proof of retailer licensure, 431A.200

Sales to minors, 163.580, 167.770, 431A.175

Smoke shops

Certification system, 433.847

Defined, 433.835

Inhalants, prohibited use, 433.847

Smoking prohibition, exemption, 433.850

Smokeless Tobacco Master Settlement Agreement

(Generally), 180.465 et seq., 323.816

Definitions, 180.468, 323.810

Enforcement

Certification, manufacturers, 180.471, 180.474

Criminal offenses, 180.486

Definitions, 180.468

Directory of manufacturers, 180.477

Distributor obligations, 180.483

Escrow compliance, nonparticipating manufacturers, 180.474, 180.483

Fines and penalties, 180.486, 180.491, 180.494 Information disclosures, sharing by state agencies, 180.483

Judicial review, 180.491, 180.494

Legislative findings, 180.465

Manufacturers, certification, 180.471, 180.474

Prohibited conduct, remedies, 180.486, 180.491, 180.494

Records, retention, 180.483

Reports, distributors, 180,483

Rules, 180.474, 180.477, 180.489, 180.491

Service of process, nonresident nonparticipating manufacturers, 180.480

Tobacco Enforcement Fund, 180.491

Unlawful trade practices, 180.494

Escrow funds, manufacturers

(Generally), 323.816

Certification, compliance, 180.474, 180.483

Quarterly deposits, 180.489

Legislative findings, 180.465, 323.813

State Police enforcement, 431A.183

Tobacco products tax, see TOBACCO PRODUCTS TAX, generally

Tobacco use cessation, see Cessation programs and services, this topic

Vending machines

Cigarette tax, see CIGARETTE TAX

Locating, accessibility to minors, 167.780

Regulation by cities and counties, 167.775

TOBACCO, SMOKING, AND INHALANT DELIVERY SYSTEMS (Cont.)

Wildfires and wildfire prevention, see WILD-FIRES AND WILDFIRE PREVENTION

Workplaces, see Labor and employment, this topic

TOILETS

Compost toilets

Bond or other security, installers, 447.118 Defined, 447.115

Inspection; enforcement orders, 447.124 Lien for enforcement costs, 447.124

Standards, 447.118

Conservation standards, 447.145

 $\begin{array}{c} \textbf{Construction sites, requirements,} \ 654.150, \ 654.160 \\ \textbf{Dairy products plants, minimum standards,} \end{array}$

Detention facilities, isolation, lacking facilities, 169.730

Diseased persons, commissary or mobile units, posting placard, 624.425

Employee toilet facilities, customer access, see PUBLIC ACCOMMODATIONS

Farm laborers, providing, employers, 654.174 Food establishments

Insanitary condition, facilities not provided, maintained, 616.735

Sanitation requirements, 616.700

Marine, rules, 830.110

Outdoor mass gatherings

Facilities, requirements, 433.760 Temporary structure defined, 433.735

Recreation parks or organizational camps

Prohibited acts, sewage disposal, 446.345 Sanitary facilities, provision, 446.340

Recreational vehicles, unsealed disposal systems prohibited, 815.260

Restaurants

Certain, one fixture, 447.023, 624.051

Diseased persons working, employment, posting placard, 624.080

Regulations, cleanliness, 624.041

Sewers and sewage, see SEWERS AND SEWAGE, generally

State Capitol State Park, 276.053

Tank type, restriction, certain buildings, 447.100 Water closets

Invisible seals, unventilated spaces, prohibition, 447.140

Plumbing requirements, 447.020 Tank type, restrictions, 447.100

Water conservation provisions, Low-Rise Residential Dwelling Code, 455.610

Water use, amount, standards, 447.145 Wipes, premoistened disposable, 646A.540, 646A.542, 646A.544

TOLLING LIMITATIONS

See LIMITATION OF ACTIONS AND PROCEEDINGS

TOLLS AND TOLLWAYS

(Generally), 383.001 et seq.

Applicability of highway and motor vehicle laws, 383 017

Bonds, see Revenue bonds, this topic

Bridges, see BRIDGES

Collection and enforcement

(Generally), 383.035, 383.055

TOLLS AND TOLLWAYS (Cont.)

Collection and enforcement (Cont.)

Applicability of highway and motor vehicle laws, 383 017

Bistate commission, interstate bridges, 381.725, 383 035

Civil penalties, 383.035

Confidentiality of information, generally, 383.075 Electronic enforcement systems, 383.045, 383.075

Failure to pay toll, 383.035, 383.045

 $Fees,\,383.035,\,383.045,\,383.075$

Interstate system compatibility, 383.014

Unpaid tolls, assessment and collection, 383.055

Contracts and agreements

Bonds, see Revenue bonds, this topic

Maintenance of tollways, 383.019

Projects, 383.005

Terms, entry into possession of tollway by ODOT, 383.011

Variable rate toll program, 383.150

Definitions, 383.003

Eminent domain, 383.011

Establishment of tolls, review and approval, 383,004

Fees

Collection and enforcement, 383.035, 383.045, 383.075

Project review, 383.015

Finances

Bonds, see Revenue bonds, this topic

Civil penalties, 383.035

Collection of tolls, see Collection and enforcement, this topic

Fees, see Fees, this topic

Property tax exemption, 383.017

Toll Program Fund, 383.009

Funeral processions, free passage, 811.812

Imposition of tolls, 383.005

Interstate bridges, see BRIDGES

Interstate system compatibility, 383.014

Legislative findings, 383.001

Local government authority to establish tolls, generally, 383.004

Maintenance agreements, 383.019

Militia, free passage, 399.145

Projects

(Generally), 383.015

Bonds, see Revenue bonds, this topic

Contracts and agreements, 383.005

Eminent domain, 383.011

Fees, project review, 383.015

Initiation, authorization, 383.015

Modernization, toll potential, 366.292

Operation of projects, 383.005

Public records law, 383.025

Property tax exemption, 383.017 Public records law, 383.025, 383.075 Revenue bonds

Municipalities, 383.027

State

(Generally), 383.200

Federal funds, 383.215

Form, issuance, and maturity, 383.245

Reserve account, 383.235

Revenue declaration or indenture, 383.225

Sources of funds to secure bonds, 383.205, 383.215

 $\textbf{Rules,}\ 383.004,\ 383.015,\ 383.035,\ 383.055,\ 383.075$

Theft of services, toll facilities, 164.125

Toll Program Fund, 383.009

Toll program, Oregon Transportation Commission, 383.150

Variable rate toll program, 383.150

TOMBSTONES

See CEMETERIES

TONGUE POINT

Agreements and revenues, Port of Astoria, 777.095

TOOLS

Burglary, possession, 164.235 Execution exemption, 18.345

Gasoline-powered, ethanol requirements, exemption, 646.913

TORTS

See also NEGLIGENCE; PERSONAL INJURIES Advance payments

Admission of liability, as, 31.560, 31.565

Definition, 31.550

Judgment, effect, 31.555

Limitation of actions, effect, 12.155

When made, 31.560

Adverse health care incidents, see Health care practitioners and facilities, this topic

Alcoholic beverages

Purchases, minors, age misrepresentation, 471.567 Service, liability, 471.565

Alienation of affections, abolished, 31.980

Apprenticeship committees, 660.210

Assignment, cause of action against insurer, 31 825

Assumption of risk, see ASSUMPTION OF RISK, generally

Attorney fees, see ATTORNEY FEES

Breast implants, see BREAST IMPLANTS, generally

Choice of law, see CHOICE OF LAW

Cities, see Public bodies, this topic

Civil proceeding, wrongful use, 31.230

Collateral benefits, effect, 31.580

Contingent fee agreements, attorneys, 20.340 Contribution, see Joint tortfeasors, contribution,

this topic

Counties, see Public bodies, this topic

Covenant not to sue, 31.815

Criminal conversation, abolished, 31.982

Criminal records checks, failure to adequately conduct, 31.370

Damages

Advance payments, see Advance payments, this tonic

Comparative negligence, 31.600, 654.336

Contribution, see Joint tortfeasors, contribution, this topic

Death of injured person, wrongdoer, 30.080

Parental liability, 30.765

Public bodies, see Public bodies, this topic

Defamation, see DEFAMATION, generally

Defenses, felonious conduct, plaintiff, 31.180

Design professionals, actions against, 31.300

Disasters, debris or wreckage removal, liability, 401.178

Districts, see Public bodies, this topic

Dogs, injury or property damage caused by, 31.360, 609.115, 609.140

Emergencies

Emergency service volunteers, 401.364

Medical care and treatment

(Generally), 30.800, 401.667

Athletics, team or volunteer physician, 30.800

Defibrillator use, 30.802

TORTS (Cont.)

Emergencies (Cont.)

Medical care and treatment (Cont.)

Emergency medical services providers, volunteers, 30.803

Emergency transportation assistance, rendering, 30.807

Government personnel, generally, 30.805

Railroad employees, first aid treatment, 824.310

Search and rescue volunteers, 404.210

Structural collapse, immunity, responding personnel, 401.932, 401.940

Emergency service volunteers, 401.364 Employer Liability Law, see LABOR AND EMPLOYMENT

Fellow servants, see FELLOW SERVANTS, generally

Felonious conduct, plaintiff, defense, 31.180

Filing fee, circuit court, 21.160

Forest operations, lawfully leaving trees and debris, limitation on liability, 527.780, 527.785

Good Samaritan laws, see Emergencies, this topic Governmental units and officials, see Public bodies. this topic

Health care practitioners and facilities Actions against physicians, see PHYSICIANS

AND SURGEONS

Adverse health care incidents, resolution

(Generally), 31.260 et seq.

Civil action, 31.272

Confidential information, 31.266, 31.278

Definitions, 31.260, 31.266

Discussion of incident, 31.264, 31.266, 31.278

Evidence, 31.266, 31.272

Insurers, prohibited actions, 742.407

Mediation, generally, 31.268

Notice of incident, 31.262, 31.278

Offers of compensation, 31.264, 31.272

Oregon Patient Safety Commission, duties, generally, 31.276

Patient representatives, 31.274

Payment and resolution, 31.270, 31.272

Reports, 31.264

Rules, 31.262, 31.276

Statute of limitations, 31.272

Task force, 31.280

Emergencies, see Emergencies, this topic Immunity, see PRIVILEGES AND IMMUNITIES Malpractice insurance, see MALPRACTICE

INSURANCE

Mandatory dispute resolution, 31.250

Oregon Health and Science University, 30.267, 30.268, 30.271

Retired providers, agents of public body, 30.302

Horses, see HORSES

Housing, low income and elderly, finance bond pledge lien, 456.675, 456.700

Immunity, liability, see PRIVILEGES AND IMMU-NITIES, generally

Implied assumption of risk, doctrine abolished, 31,620

Insurance, automobile claims, insurer liability, 742.520

Insurers, cause of action against, assignment, 31.825

Joint tortfeasors, contribution

Choice of law, 15.450

Comparative negligence, 31.610

Covenant not to sue or enforce judgment, 31.815

Judgments, effect, 31.810

Proportional shares, 31.805

Right of contribution, 31.800

Separate action, 31.810

TORTS (Cont.) TORTS (Cont.) Joint tortfeasors, contribution (Cont.) Public bodies (Cont.) Exclusive law, 30.300, 30.320 Severability clause, 31.820 Judgments Federal law, civil rights deprivation, application, Advance payments, effect, 31.555 Public bodies, against, 30.295 Forest fires, 477.125 Last clear chance, doctrine abolished, 31.620 Home rule superseded, 30.300 Legislature Human Services, Department of, liability for dam-Constitutional provisions, CONST. IV §24 ages caused by foster child, 30.297, 30.298 Legislators not to receive fee or act as attorney, Insurance, 30.282, 30.290 CONST. XV §7 Interstate cooperation, agreements, indemnity Liability immunities, see PRIVILEGES AND terms, 190.420 **IMMUNITIES**, generally Nonprofit entities, 30.260 Liens, filing invalid claim of encumbrance, Notice from claimant, 30.275 205.470 Nuclear incidents, liability, 30.265 Limitations, see LIMITATION OF ACTIONS AND Officers, employees, defense, indemnity, 30.285, **PROCEEDINGS** 30.287 Medical malpractice, see Health care practi-Oregon Health and Science University, 30.267, tioners and facilities, this topic 30.268, 30.271 Motor carriers, damages to injured persons, lia-Payment, 30.290, 30.295 bility, 823.085 Public use of trails and structures in public ease-Motor vehicle records, personal information disment or right of way, 105.668 closures, aggrieved persons, civil action, Residential training homes and facilities, nonprofit, publicly funded, 30.262 Musical works, royalties, 647.720 Resource Coordination Assistance Agreement, Ore-Nonprofit corporations, directors, liability, gon, 402.240 65.369 Retired health care providers, agents of public body, Notices, claims Advance damage payments, 12.155 Ridesharing arrangements, liability, 30.265 Public bodies, against, 30.275 Schools, damaged property, parental liability, Parental liability, see PARENT AND CHILD 339.270 **Passengers** Scope of liability, generally, 30.265 Guest passengers, aircraft or watercraft, 30.115, Search and rescue volunteers, 404.210 Settlements and compromises, confidential, prohibi-Motor vehicle insurance, required benefits, 742.520, tion, 17.095 742.524, 742.526, 742.530 Social media accounts, students, educational insti-Personal injuries, see PERSONAL INJURIES, tutions, 350.274 generally Sole cause of action, action against public body only, Personal representatives, probate, immunity, 30.265 State, actions and claims against, see STATE Political parties, liability, 248.004 FINANCE Product liability, see PRODUCT LIABILITY, gen-Statute of limitations, 30.275 Structural collapse, immunity, responding person-Prudent person rule, see PRUDENT PERSON nel, 401.932, 401.940 RULE, generally Transportation, public, nonprofit providers, 30.261 **Public bodies** Youth Authority, Oregon, liability for damages (Generally), 30.260 et seq. caused by adjudicated youth, 30.297, 30.298 Attorney fees, defense, public officer or employee, Real estate licensees, claims against, 31.350 30.285, 30.287 Real property, public uses, see REAL PROPERTY Choice of law, 15.430 Residential training homes and facilities, public Civil action when alleged damages exceed limitabody tort claims law, application, 30.262 tions, 30.265 Schools and school districts, see Public bodies, Community care providers, care and treatment, this topic excess coverage liability, 278.320 Search and rescue volunteers, 404.210 Community mental health or developmental dis-SLAPP suits (strategic lawsuits against public ability programs, disputes, 430.673 participation), 31.150, 31.152, 31.155 Compromise and settlement, 30.290, 30.295 Small tort claims, attorney fees, 20.080 Criminal records checks, failure to adequately con-State of Oregon, see Public bodies, this topic duct, 31.370 Strict liability Damages, limitations Dogs, potentially dangerous, injury or property (Generally), 30.269 Civil action when alleged damages exceed limdamage caused by, 609.115 Drug manufacturing site, 475.455 itations, 30.265 Fish or wildlife, pollution, 468B.060 Constitutionality, direct appeal, 30.274 Hazardous wastes and materials, see HAZARD-Personal injury and death **OUS WASTES AND MATERIALS** Local public bodies, 30.272

Oil entering state waters, 468B.310

Survival, 30.075, 30.080, 115.305

181A.944, 181A.946 **Venue,** 14.080, 46.560

Structured settlement payment rights, transfer, see COMPROMISES AND SETTLEMENTS

Tribal governments, police officers, 181A.942,

State, 30.271 Property damage, 30.273

Punitive damages, 30.269

Definitions, 30.260

Defense and settlement, 278.120, 278.130 Defenses of officers, employees, 30.285, 30.287

Emergencies, see Emergencies, this topic

TORTS (Cont.)

Wrongful death, see DEATH ACTIONS AND **CLAIMS**, generally

Wrongful use of civil proceeding, 31.230 Wrongs

Actions for

Survival, continuing proceedings, 30.075, 30.080, 115.305

Venue, 14.080 Remedy assured, CONST. I §10

TORTURE

Murder, 163.107, 163.115

TOURETTE SYNDROME

Health insurance, 743A.180

TOURISM COMMISSION, OREGON

(**Generally**), 284.101 et seq.

Account, 284.131

Application of laws, 284.118

Authority, generally, 284.122

Budgets, records and statements, 284,118, 284,126. 284.134

Contracts and purchasing, 284.118, 284.122,

284.146

Creation, 284.107

Duties and powers, 284.111, 284.122 Employees, 284.118, 284.142

Executive director, 284.142

Financial review, Secretary of State, 284.134

Gifts, grants, donations, 284.122

Legislative findings, 284.104

Marketing plan, 284.111, 284.114

Matching grant program, tourism promotion, 284.138

Members, 284.107

Reports to legislature, see LEGISLATURE Tourist information centers, maintenance,

Transient lodging tax, see TAXATION

Wine country license plates, revenues, 805.272, 805.274

TOURIST FACILITIES

See also BOARDING AND LODGING HOUSES; HOTELS AND MOTELS; PARKS AND RECRE-ATIONAL AREAS; PUBLIC ACCOMMODA-TIONS; TOURISTS AND TOURISM

Access to facilities, 446.335

Approval of work, 455.680

Camping sites, temporary, nonapplication of statutes, 446.435, 624.610

Camping vehicles

Defined, 446.310

Sanitation requirements, 446.340, 446.345, 446.990

Cities, acquisition of land for, 226.320, 226.380

Civil penalties, see Penalties, this topic

Definitions, generally, 446.310

Exemptions from licensure, 446.325

Fees, regulatory, 446.321, 446.425

Information centers, 284.146, 377.705, 377.790

Inspection, 446.335

Landlord duties, delegation to tenant, 446.317 Licenses

(Generally), 446.320

Delinquency, penalty, 446.323

Denial, suspension, revocation, 446.324

Exemptions, 446.325

Fees, 446.321, 446.425

TOURIST FACILITIES (Cont.)

Licenses (Cont.)

Hearings, 446.324

Issuance, 446.322

Refunds, 446.323

Transferability, 446.323

Multi-unit accommodations, managers and maintenance personnel, minimum wage, exemption,

Parks and recreational areas, see PARKS AND RECREATIONAL AREAS, generally

Penalties

Civil penalties

(Generally), 446.324, 446.349

Amount, considerations, 446.348

Construction, operation and maintenance,

446.347

Mitigation, 446.348

Notice, 446.347

Procedure, 446.349

Schedule, 446.348

Criminal penalties, 446.990

Public entities, 446.325

Recreation, outdoor, policy, 390.010

Rules

(Generally), 446.330

Civil penalties, 446.348

Landlord duties, delegation, 446.317

Licensing, fee, 446.321

Sanitation laws, administration, delegation to

county, 446.425

Seasonal facilities, reopening at beginning of

season, notice, 446.335

Sewage disposal, 446.330

Sleeping rooms, statutes, nonapplication, 446.435, 624.610

Swimming pools, see SWIMMING POOLS AND FACILITIES, generally

Tax, transient lodging, see TAXATION

Telephone reservation system, 377.705, 377.795

Tourist Facility Account, 446.350

TOURISTS AND TOURISM

See also TOURIST FACILITIES

Agri-tourism, see AGRICULTURE AND HORTI-

Communities and tourism marketing associations, providing expertise, development and promotion, government cooperation, 284.111 Definitions, 284.101

Destination resorts, see DESTINATION

RESORTS, generally

Legislative findings, 284.104

Marketing plan

Preparation, 284.111

Purposes, 284.111

Review, 284.114

Matching grant program, tourism promotion,

Oregon Tourism Commission, see TOURISM COMMISSION, OREGON, generally

Oregon Trail, promotion, 358.055

Outfitters and guides, list, submitting to state agency with tourism promotion responsibility, 704.520

Passenger rail plan, 824.400

Signs, see HIGHWAYS AND ROADS

Transient lodging tax, see TAXATION

Travel Information Council, see TRAVEL INFOR-

MATION COUNCIL, generally

Travel insurance, 742.041, 744.101, 744.104,

744.107, 744.111

TOURISTS AND TOURISM (Cont.)

Wine country license plates, revenues, 805.272, 805.274

TOWED WATER SPORTS

See BOATS AND BOATING

TOWING BUSINESSES

(Generally), 98.805 et seq., 822.200 et seq. Accidents, soliciting business at, 98.854 Apartment complexes, regulation, 90.485, 98.853 Certificates

(Generally), 822.205, 822.210

Activities authorized, 822.210, 822.213

Denial, suspension, revocation, or refusal, 822.215, 822.280

Duration, 822.210

Fee, 822.205, 822.700

Insurance requirement, 822.205

Operation without, penalty, 822.200

Renewal, 822.210

Rules, 822.205

City or county regulation, 98.859, 98.861, 801.040, 822.230

Civil actions, enforcement, 822.285

Conditions allowing towing, generally, 98.853 Crimes and offenses

Illegal operation, 822.200

Removing injurious substances from highway, failure, 822.225

Stolen vehicles recovered by tower, 98.857, 822.235 Traffic, obstructing, failure to take precautions, 822.220

Unlawful trade practices, 646.608

 $\textbf{Definitions,}\ 98.852$

Discipline, 822.215, 822.280, 822.290

Disclosures to vehicle owners, 98.854, 98.856, 98.862

False swearing, 822.605

Fees

Certificate, 822.205, 822.700

License issued by city or county, 98.861

Rates and charges by towers, 98.854, 98.856, 98.857, 98.859

State Board of Towing, 822.285

Fuel dispensaries, towing vehicle from, 98.820 Immunity from liability, 98.820, 98.830, 98.860 Inspecting vehicle, owner right, 98.858 Insurance

Insurance Code exemption, 731.036

Requirements, 822.205

Insurance companies, releasing vehicle to, 98.860 Involuntary loss of use of vehicles, legislative policy, 98.850

Landlord and tenant law, parking, 90.485, 98.853 License issued by city or county, 98.861 License plates

Owner right to obtain from vehicle, 98.858 Sticker removal upon sale of vehicle, 803.565

Liens

(Generally), 87.152 et seq., 98.812, 98.820, 98.830, 819.160

Foreclosure

Notice, foreclosure sale, 87.192, 87.196

Records, requirements, 822.093 Time period required before, 87.172, 98.812

Vehicle dealer requirements, exemption, 822.015, 822.094

Preference, 98.818

Self-service storage facilities, 87.691

Motor carrier law inapplicable, 825.020

TOWING BUSINESSES (Cont.)

Notice requirements, 98.812, 98.820, 98.830 Obstructing traffic, authority, 822.220 Parking facilities, see PARKING Penalties

Civil, 822.995

Criminal, see **Crimes and offenses**, this topic **Photographing vehicles, requirements,** 98.853 **Prohibitions, generally,** 98.854

Property in vehicle and license plates, owner rights, 98.858

Rates and charges, 98.854, 98.856, 98.857, 98.859 Regulation, Vehicle Code purpose, 801.020 Releasing towed vehicle

To insurer, 98.860

To owner or operator, 98.853, 98.858

Rules

Certification, 822.205

Proportional registration, 822.217

State Board of Towing, 822.265, 822.285, 822.995 Transporting property for hire, 822.213

Sale of vehicle, lien foreclosure, see Liens, this topic

Salvage, accepting vehicles from towing businesses. 819.040

Self-service storage facilities, 87.691

Solicitations, 98.854

State Board of Towing, see TOWING, STATE BOARD OF, generally

State Police towing list, 181A.350, 822.290 Stolen vehicles recovered by tower, 98.857, 822.235

Storage of towed vehicle

Disclosure of location, 98.856

Liens for charges, see Liens, this topic

Proximity to location vehicle towed from, 98.853 Right of owner to redeem or inspect vehicle, 98.858 Stolen vehicles recovered by tower, 98.857, 822.235

Telephone number, disclosure, 98.856 Tow vehicles

Defined, 801.530

Obstructing traffic, authorization, 822.220 Registration

Declaration of weight, 803.435

Fees, 803.420

Proportional, 822.217, 822.218

Warning lights, 811.515, 811.525, 816.280, 816.350 Towed vehicles, see MOTOR VEHICLES; Storage

of towed vehicle, this topic

Tower, defined, 98.805

Transporting property for hire, 822.213

Trip permits, 803.600

Unlawful trade practices, 646.608

Untitled vehicles, towing, 803.030

Vehicle dealer requirements, exemption, 822.015, 822.094

TOWING, STATE BOARD OF

(Generally), 822.250 et seq.

Account, 822.270

Administrative officer and staff, 822.260

Chairperson and vice chairperson, 822.255

Civil actions, 822.285

Civil penalties, 822.995

Contracts, 822.285

Discipline, 822.280, 822.290

Fees, 822.285

Investigative and enforcement powers, 822.275,

822.280, 822.285, 822.290, 822.995

Meetings, 822.255

Members, 822.250, 822.255

Rules, 822.265, 822.285, 822.995

TOWING, STATE BOARD OF (Cont.)

Seal. 822.265

TOWNS

See CITIES, generally

TOXIC SUBSTANCES

See HAZARDOUS WASTES AND MATERIALS

TOXIC-FREE KIDS ACT

See MINORS

TOYS

Children's products, regulation, see MINORS Hazardous, removal from commerce, 453.055, 453.075, 453.085

Injuries or deaths, toy-related, reporting, 677.491

TRADE REGULATION AND COMPETITION

See also ECONOMIC DEVELOPMENT Advertising, see ADVERTISING, generally Agricultural bargaining associations, 646.515,

646.525, 646.535, 646.545

Animals

Cosmetics testing, see COSMETIC PRODUCTS

Retail pet stores, 646A.075, 646A.077

Antiprice Discrimination Law, see Price regulations, this topic

Antitrust

Actions

Attorney fees, see ATTORNEY FEES

Civil penalties, 646.760

Class actions, 646.780

Costs, fees, 646.760, 646.770

Damages, 646.775, 646.780

Equitable relief, 646.770

Injunctive relief, 646,760

Judgment or decree, effect, 646.805

Limitations, 646.800

Parens patriae, 646.775, 646.780

Witnesses, failure to testify or produce evidence, 646.750

Application of law, 646.715

Attorney General, see Attorney General (generally), this topic

Construction of law, 646.715

Criminal enforcement, 646.725, 646.730, 646.815, 646.990

Definitions, 646.705

Discovery, 646.750

Documents, copying, 646.750

Electronic device recycling program, 459A.353

Exemptions

(Generally), 646.740

Architectural paint stewardship organizations, 459A.840

Cooperatives, commodities

(Generally), 646.736

Blackberries, 646.737

Grass seed, 646.738

Seafood, 646.739

Coordinated care organizations, 646.735

Drug take-back programs, 459A.251

Electronic device recycling program, 459A.353

Forest tree seedlings, 526.233

Health insurance exchange, 741.381

Mattress stewardship program, 459A.186

Producer responsibility organizations, 459A.968

TRADE REGULATION AND **COMPETITION** (Cont.)

Antitrust (Cont.)

Governmental units, suits by, 30.312, 180.225

Grand jury proceedings, 646.823

Injunctions, 646,760

Insurer acquisitions, monopoly or substantial diminishment of competition, orders, 732.542,

732 544

Interrogatories, 646.750

Investigations

Counsel, 646.826

Documents, return required, 646.836

Information, use in other proceedings, 646.836

Investigative demand, 646.750

Materials, confidential, 646.836

Mileage fees, etc., witnesses, 646.831

Refusal to answer questions, 646.826

Right to counsel, 646.826

Spectators, exclusion, 646.826

Taking testimony, 646.821

Investigative demand, 646.750 Mattress stewardship program, 459A.186

Monopolies prohibited, 646.730, 646.990

Penalties, 646.760, 646.990

Policy, 646.715

Ports, coordination with other ports, 777.133

Restraint of trade or commerce, illegal, 646.725,

646,990

Unlawful trade practice actions, effect of judgment on, 646.805

Application of law, 646.715

Attorney General (generally)

Antitrust

Civil action by, 646,775

Class action, Attorney General's action superior,

Criminal prosecutions, 646.815

Grand jury attendance, 646.823

Parens patriae actions, 646.775, 646.780

Representation of state, public bodies, 180.225

Unlawful trade practices

Civil actions, penalties, injunctions, 646.632,

646.633, 646.636, 646.638, 646.642, 646.646

Investigations, 646.618, 646.622, 646.626,

Prohibited prosecutor actions, state regulated

lenders, 646.633 Prosecuting attorney, defined, 646.605,

646A.810 Reports from district attorneys, 646.652

Rules, 646.608 Automatic renewal and continuous service

offers, 646A.292, 646A.293, 646A.295

Blackberry price negotiations, see BLACKBERRY REGULATORY PROGRAM, generally

Bonus restriction agreements, employment contracts, 653.295

Business licensure exemption, minors, 646A.550, 646A.555

Business names, see NAMES

Cats, retail pet stores, 646A.075

Children's products, see MINORS

Classes, goods and services, establishing, 647.024

Commodities contracts, see COMMODITIES

CONTRACTS, generally

Consumer information, see Personal data protections (generally), this topic

Cooperatives, antitrust exemptions, see Antitrust, this topic

Cosmetics, animal testing, see COSMETIC PROD-

TRADE REGULATION AND **COMPETITION** (Cont.)

Credit cards and debit cards, see PAYMENT CARDS, generally

Crib safety, see CRIB SAFETY, generally

Criminal history data providers, 137.930, 646.607 Criminal penalties, generally, 646.990

Data, personal, see Personal data protections (generally), this topic

Debt collection, see DEBT BUYERS, generally: DEBTORS AND CREDITORS

Deceased persons, telecommunications or cable **service**, 646A.801

Discrimination

Action for trade discrimination, 30.860 Antiprice Discrimination Law, see Price regulations, this topic

Disposable premoistened wipes, 646A.540, 646A.542, 646A.544

District attorneys, see Unlawful trade and business practices, this topic

Dogs, retail pet stores, 646A.075, 646A.077

Drug pricing and sales

(Generally), 646A.683, 646A.689

Health insurance rate filings, requirements, 743.025

Legislative intent, 646A.680

Prescription Drug Affordability Board, see DRUGS AND MEDICINES

Prescription Drug Price Transparency Act, 646A.686, 646A.689, 646A.692

Upper payment limits, establishing, 646A.685

Eggs and egg products, 632.705 et seq.

Evidence

Investigations, materials, use in other proceedings, 646.836

Suits, investigative demand, 646.750

Farm implements, suppliers' agreements, see AGRICULTURE AND HORTICULTURE

Floral retail sales, 646.608, 646A.082 Foreclosures, 86.741, 646.607, 646.608. 646A.700 et seq.

Foreign trade, see ECONOMIC DEVELOPMENT Forest tree seedlings, 526.233

Franchises, see FRANCHISES, generally

Free offers, 646.644

Gasoline and gasoline dispensers, 646.905 et seq. Geothermal resources, unit agreements, 522.515

Gift cards, 646A.274, 646A.276, 646A.278

Going out of business sales, see SALES

Grand jury proceedings, Attorney General attendance, 646.823

Guaranteed asset protection waivers, see MOTOR VEHICLES

Hazardous substances, manufacture, sale, see HAZARDOUS WASTES AND MATERIALS, gen-

Health care entities, material change transactions, see MEDICAL CARE AND TREATMENT

Hospice patients, telecommunications or cable service, 646A.801

Hospitals, nonprofit corporations, inspecting or reviewing information, trade secret status,

Identity protection, see Personal data protections (generally), this topic

Injunctions, see Unlawful trade and business practices, this topic

Insurance, see INSURANCE AND INSURERS International trade, see ECONOMIC DEVELOP-MENT

TRADE REGULATION AND **COMPETITION** (Cont.)

Investigations, see Antitrust, this topic; Unlawful trade and business practices, this topic

Life insurance, see LIFE INSURANCE

Medical assistance contracts and consortiums, 414.591, 646.735

Mercury, sale or manufacture of products containing, 646,608, 646A,080, 646A,081, 646A,564

Mobile home and manufactured structure sales, see MOBILE HOMES AND MANUFACTURED **STRUCTURES**

Monopolies, see Antitrust, this topic

Mortgage Rescue Fraud Prevention Act, see MORTGAGES

Motion pictures, exhibition rights sale, opportunity to view, 646A.085

Motor carriers, rate regulation, 825.224 **Motor vehicles**

Advertisements, 646A.092

Airbags, 646.608, 815.077

Controlled substances manufacture, vehicles used,

Dealer acting without certificate, 646.608, 822.005 Fuel, 646.905 et seq.

Guaranteed asset protection waivers, see MOTOR

VEHICLES Lemon Law buyback vehicles, 646.608, 646A.405 Lender approval

Sale or lease offer subject to, 646A.090 Seller failure to obtain, 646.608

Protected dealer data, 650.123

Recalls, 650,161

Repair shops, see GARAGES AND REPAIR SHOPS, generally

Repurchase, manufacturers, 646A.325, 646A.327 Sale or lease subject to lender purchase of contract or agreement, 646A.090

Service contracts, see SERVICE CONTRACTS, generally

Towing businesses, 98.850 et seq., 646.608 Trade-in vehicles

Advertising, specific value amounts, 646A.092 Disposition prior to lender approval, 646A.090 Warranties, see MOTOR VEHICLES

Musical works, royalties, see MUSIC

Noncompetition agreements, employment, see LABOR AND EMPLOYMENT

Oil and gas production, 520.230

Patents and copyrights, see PATENTS AND COPYRIGHTS, generally

Payment cards, see PAYMENT CARDS, generally Personal data protections (generally)

Control and processing of consumer data

(Generally), 646A.570 et seq.

Application of laws, 646A.572

Consumer rights and requests for data, 646A.574, 646A.576

Contracts between controllers and processors, 646A.581

Definitions, 646A.570

Deidentified data use, 646A.583

Duties of controllers, 646A.576, 646A.578, 646A.583, 646A.586

Duties of processors, 646A.581

Enforcement, 646A.589

Penalties, 646A.589

Privacy notices to consumers, 646A.578

Risk assessments, 646A.586

Scope of laws, 646A.572

Criminal history data providers, 137.930, 646.607 Data brokers, registration, 646A.593

TRADE REGULATION AND **COMPETITION** (Cont.)

Personal data protections (generally) (Cont.) Identity theft, see IDENTITY AND IDENTIFICA-TION

Pet animals, retail stores, 646A.075, 646A.077 Portable electronics insurance, see PORTABLE **ELECTRONICS INSURANCE**, generally

Ports, coordination with other ports, 777.133 Premoistened disposable wipes, 646A.540, 646A.542, 646A.544

Prescription drugs, see Drug pricing and sales, this topic

Price regulations

(Generally), 646.010 et seq.

Abnormal disruption of market, excessive prices, 401.965, 646.607

Advertising, see ADVERTISING

Allowances prohibited, 646.060

Application, antidiscrimination law, 646.010, 646.030

Artisan as vendor, antidiscrimination law, 646.020 Benefit from discrimination, 646.090

Blackberries, see BLACKBERRY REGULATORY PROGRAM, generally

Books and records available, discrimination action, 646.170

Burden of proof, discriminatory practices, 646.050 Change in conditions as cause for discrimination,

Civil liability for discrimination, 646.140, 646.150 Commissions prohibited, 646.060

Contracts, discriminatory, 646.180

Cooperative associations, application of discrimination law, 646.030

Costs, sales below, 646.130

Damages, treble, for discrimination, 646.140, 646.150, 646.160

Definitions, 646.020

Differentials permitted, 646.040

Discounts prohibited, 646.060

Discrimination prohibition, generally, 646.040

Drugs and medicines, see Drug pricing and sales, this topic

Enjoining discriminatory practices, 646.140

Exchanges regulated, 646.070

Facilities for customers, uniformity required, 646.080

Fuel, see FUEL

Good faith as justification for differential, 646.050 Inducing price discrimination, 646.090

Limitation on action, 646.140

Localities, discrimination between prohibited. 646.040

Motor carrier rates, 825.224

Payments to customers prohibited, 646.070

Penalties, 646.990

Permissive differentials, 646.040

Prescription drugs, see Drug pricing and sales, this topic

Presumptions, damages, price discrimination, 646.160

Prima facie evidence, discrimination, 646.050 Proof of discrimination, 646.050

Purchasers, discrimination between prohibited, 646.040

Restraining discriminatory practices, 646.140 Sales below cost, cost surveys, evidence, 646.130 Scope, antidiscrimination law, 646.010, 646.030 Selected customers, differential permitted, 646.040 Self-incrimination, discrimination action, 646.170 Service to customer, uniformity required, 646.080

TRADE REGULATION AND **COMPETITION** (Cont.)

Price regulations (Cont.)

Special services and payments for customers, 646.070, 646.080

Survey of costs, evidentiary value, 646.130

Testimony or deposition required, discrimination action, 646.170

Trade-in allowances restricted, 646.070

Unlawful trade practices, 401.965, 646.607, 646.608

Pyramid sales, 646.609

Rules

Antitrust exemptions, 646.737, 646.738, 646.739 Crib safety, 646A.506

Data brokers, registration, 646A.593

Hospice patient or deceased person, telecommunications or cable service, 646A.801

Patent infringement, bad-faith claims, 646A.810 Portable electronics insurance, 646A.823, 646A.838 Prescription Drug Price Transparency Act,

646A.689 Telephone solicitations, 646.553, 646.559, 646.565, 646.576

Unlawful trade practices, generally, 646,608 Vehicle fuels, 646.913, 646.915, 646.922, 646.923, 646.925, 646.932, 646.957

Seafood commodities, marketing, see COMMER-CIAL FISHING

Secondhand stores, see SECONDHAND STORES, generally

Service contracts, see SERVICE CONTRACTS, generally

Telephone solicitations, see TELEPHONES AND TELEPHONE COMPANIES

Towing businesses, 98.850 et seq., 646.608

Trade secrets

Actions

Court, preserving secrecy of trade secrets, 646.469

Limitation of, 646.471

Attorney fees, 646.467

Circumstances, exceptional, royalty payments, 646.463

Conflict of laws, resolution, 646.473

Continuing, single claim, 646.471

Damages, 646.465

Definitions, 646.461

Immunity, public bodies, agents, etc., 646.473

Injunctions, 646.463

Limitation of actions, 646.471

Public bodies, officers, employees, agents, immunity, 646.473

Public contracts, disclosure, 279C.107, 279C.410 Public records disclosure exemptions, see PUBLIC

RECORDS Remedies

Damages, 646.465

Injunctions, royalties, affirmative acts, 646.463 Royalties, exceptional circumstances, 646.463

Secrecy, trade secret, preserving, courts, 646.469

Severability of provisions, 646.475

Statutes, construction, application, 646.475

Taxation, intangible personal property exemption, 307.020, 307.030

Uniform Trade Secrets Act, short title, 646.475 Willful or malicious, punitive damages, 646.465

Trademarks and trade names, see TRADEMARKS AND TRADE NAMES, generally

Uniform Trade Secrets Act, see Trade secrets, this topic

Unlawful trade and business practices

(Generally), 646.607, 646.608

TRADE REGULATION AND COMPETITION (Cont.)

Unlawful trade and business practices (Cont.)

Abnormal disruption of market, excessive prices, 401.965, 646.607

Actions

Antitrust, see Antitrust, this topic

Attorney fees, see ATTORNEY FEES

Civil actions, generally, 646.638

Class actions, 646.638, 646.780

Collection practices, unlawful, 646.639, 646.641

Costs and disbursements, 646.632, 646.638, 646.642

Damages, 646.638, 646.639

Prohibited prosecutor actions, state regulated lenders, 646.633

Agricultural commodities, 646.535, 646.545

Airbags (motor vehicles), 646.608, 815.077

Antitrust, see Antitrust, this topic

Arrested persons, websites with photographs and information about, 646.608, 646A.806

Assurance of voluntary compliance, judgment, 646.632

Athlete agents, 646.608

Attorney fees, award, 646.638

Attorney General, see Attorney General (generally), this topic

Auction sales, 646.608, 698.640

Automatic renewal and continuous service offers, 646A.295

Blackberry price negotiations, exemptions, see **BLACKBERRY REGULATORY PROGRAM**,

generally Checks, creating obligation when deposited or

cashed, mailing, 646.608, 646A.365 Children's products, 646.607, 646.608

Cigarettes, tax and related violations, 323.856, 646.608

Complaint, 646.638, 646.780

Compliance, voluntary, assurances, 646.632

Consignment sales, 646.608, 698.640

Construction liens, residential property sales, owner violations, 87.007, 646.608

Contests, solicitations, 646A.803

Costs and disbursements, 646.632, 646.638, 646.642 Credit applications, evaluations, 646A.240,

646A.242, 646A.244

Criminal history data providers, 137.930, 646.607

Debt collection, see **DEBTORS** AND CREDITORS

Debt management service providers, 646.608 Definitions, generally, 646.605, 646.609

Delivery failure (real estate, goods, services), 646.607

Disabled veteran or spouse, taking advantage of, $646.605,\,646.608$

Discrimination, see **Discrimination**, this topic District attorneys

Civil actions, penalties, injunctions, 646.632, 646.633, 646.636, 646.638, 646.642

Investigations, 646.618, 646.622, 646.626, 646.633

Prohibited prosecutor actions, state regulated lenders, 646.633

Prosecuting attorney, defined, 646.605, 646A.810

Reports to Attorney General, 646.652

Door to door sellers, information requirements, 646.611

Entertainment event ticketing, software that interferes with, 646.608, 646A.115

Equity conveyances, foreclosures, 646.607

TRADE REGULATION AND COMPETITION (Cont.)

Unlawful trade and business practices (Cont.)

Evidence, producing, demand, 646.618

Exempt activities, 646.612

False representations via electronic media, 646.607, 646A.808

Fax machine transmissions, unsolicited, 646.608, 646A.360

Floral retail sales, 646.608, 646A.082

Foreclosures, 86.741, 646.607, 646.608

Foreign governments, trade discrimination actions, 30.860

Free offers, 646.644

Frivolous actions, attorney fees, award, 646.638 Gift cards, 646.608, 646A.276

Going out of business sales, 646.608, 646A.102, 646A.106, 646A.108

Guaranteed asset protection waivers, 646.608, 646A.790

Hazardous substances, unrequested residential delivery, 646A.350, 646A.352

Identity theft protection, 646.607, 646A.604 Immigration consultants, 646.608

lmmigration consultants, 646.608

Injunctions

 $\begin{array}{c} \text{(Generally), } 646.626, \, 646.632, \, 646.638, \, 646.642, \\ 646.646 \end{array}$

Antitrust, 646.760

Attorney fees and costs, 646.642

Evidentiary effect, 646.638

Investigative demand, failure to obey, 646.626 License or franchise, suspension or dissolution, 646.646

Procedure, 646.632

Prohibited prosecutor actions, state regulated lenders, 646.633

Violation, penalties, 646.642

Insurance, see INSURANCE AND INSURERS

Internet-connected devices, security, 646.607, 646A.813

Investigative demands

Failure to obey, effect, 646.626

Modification, petition, 646.618

Prohibited prosecutor actions, state regulated lenders, 646.633

Service, 646.622

Judgment, assurance of voluntary compliance, 646.632

Jurisdiction, 646.605, 646.632, 646.638, 646.642 Lenders, state regulated, prohibited prosecutor actions, 646.633

License, franchise suspension, revocation, injunction violation, 646.646

Life settlement contracts, 646.608

Long term care referral agents, 443.376, 646.608 Master Settlement Agreement (tobacco), violations, 180.455, 180.494, 646.608

Mercury, sale or manufacture of products containing, 646.608, 646A.080, 646A.081, 646A.564

Metal property transactions, 646A.060

Military personnel or spouse, taking advantage of, 646.605, 646.608

Mobile homes and manufactured structures, see MOBILE HOMES AND MANUFACTURED STRUCTURES

Motor vehicles, see **Motor vehicles**, this topic Patent infringement, bad-faith claims, 646.608, 646A.810

Penalties, 646.642

Phishing, 646.607, 646A.808

Policy, 646.715

Price regulations, 401.965, 646.607, 646.608

TRADE REGULATION AND **COMPETITION** (Cont.)

Unlawful trade and business practices (Cont.)

Pyramid clubs, 646.608, 646.609

Real estate, 646.607, 646.608

Recording group names, deceptive use, performance promotion, 646.608, 646.647

Remedial power of court, 646.636

Remedies supplementary, 646.656

Reports, district attorneys to Attorney General, 646.652

Resolution conferences, trust deed foreclosure, 86.741, 646.607

Rules, Attorney General, 646.608

Seafood commodities, 646.535, 646.545

Shipping and handling charges, disclosures, 646.607, 646A.093

Student Information Protection Act, Oregon, 336.184, 646.607

Subdivision and series partitions, sales, leases, 92.405, 646.608

Sweepstakes, solicitations and promotions, 646A.362, 646A.803

Telephone solicitations: automatic dialing and announcing devices, 646.608, 646.611, 646A.374, 646A.376

Television, cable, delinquent accounts, late fee, failure to provide notice, 646.608

Ticket sales, software that interferes with, 646.608, 646A.115

Tobacco products, tax and related violations, 323.856, 646.608

Towing businesses, 646.608

Travel, sellers of, associations, invalid claim of membership, 646.608

Unconscionable tactics, generally, 646.607

Veterans, disabled, taking advantage of, 646.605, 646.608

Weights and measures, see WEIGHTS AND MEA-SURES, generally

Used goods, secondhand stores, see SECOND-HAND STORES, generally

Warranties, see WARRANTIES, generally Wipes, premoistened disposable, 646A.540, 646A.542, 646A.544

Young Entrepreneurs Act, Oregon, 646A.550, 646A.555

TRADE UNIONS

See LABOR AND EMPLOYMENT

TRADED SECTOR INDUSTRIES

See ECONOMIC DEVELOPMENT

TRADEMARKS AND TRADE NAMES

Abandonment of marks, 647.017 Actions

Cancelling registration, 647.077

Compelling registration, mandamus, 647.029,

Counterfeit or imitation marks, 647.095, 647.105,

Damages, see Damages, this topic

Injunctions, 647.105, 647.107

Application for registration, see Registration, this topic

Assignment, 647.065

Assumed names, see NAMES

Cancellation of registration, 647.075, 647.077 Certificate of registration, 647.045, 647.065

TRADEMARKS AND TRADE NAMES

(Cont.)

Classes of goods and services, establishing, rules, 647.024

Common law marks, 647.115

Construction of statutes, 647.115 Counterfeiting, see COUNTERFEITING

Damages

Compelling registration, 647.029

Counterfeit or imitation marks, 647.095, 647.105

Fraudulent registration, 647.085

Infringement, 647.095, 647.105, 647.107

Remedies, 647.105

Definitions, 647.005

Famous marks, injunctive relief, 647.107

Filing documents, 647.009

Registration, assignment, 647.009, 647.024

Filing documents, fees, 647.009

Food containers, filing, 632.275, 632.290

Ineligible trademarks, 647.035

Infringement, 647.095, 647.105, 647.107, 647.111

Injunctions, infringement, 647.105, 647.107 Liability

Deceptive use of mark, 647.095

Fraudulent registration, 647.085

Infringement, 647.095

Mark, defined, 647.005

Prohibited marks, 647.035

Records

Filing fees, 647.009

Registered marks, 647.065

Registration

Abandoned marks, 647.017

Application

(Generally), 647.015

Amendment, 647.029

Classes of goods and services, 647.024

Concurrent applications, priority, 647.029

Disclaimer of unregisterable component, 647.029

Examination or investigation, 647.029

False or fraudulent representations, 647.085

Renewal applications, 647.055

Assignment, 647,065

Cancellation, 647.075, 647.077

Certificate, 647.045, 647.065

Classes of goods and services, 647.024

Compelling registration, mandamus actions,

647.029, 647.077

Disclaimer of unregisterable component, 647.029

Duration, 647.055

Evidentiary effect, 647.035, 647.045, 647.065

Fees, 647,009, 647,024

Filing with Secretary of State, 647.015, 647.065

Food containers, 632.275

Fraudulent, liability, 647.085

Ineligible trademarks, 647.035

Notices

Nonentitlement, 647.029

Renewal, 647.055

Period, 647.055

Pesticides, 634.016, 634.022

Records, 647.065

Refusal, final order, 647.029

Renewal, 647.055

Similarity to other registered mark, 647.035,

647.075

Union labels, 661.230

When mark is in use, 647.017

Rules

Filing fee, 647.009

Goods and services, classes, establishing, 647.024

TRADEMARKS AND TRADE NAMES

(Cont.)

Service mark, defined, 647.005

Statutes; application, interpretation, and construction, 647.115

Trade mark, defined, 647.005

Trade name, defined, 647.005

Union labels, see LABOR AND EMPLOYMENT

When mark is in use, 647.017

TRADITIONAL HEALTH WORKERS COMMISSION

(Generally), 413.600

TRAFFIC CONTROL AND REGULATION

See MOTOR VEHICLES, generally

TRAFFIC PATROLS

See SCHOOLS AND SCHOOL DISTRICTS

TRAFFICKING IN PERSONS

See also SERVITUDE, INVOLUNTARY

(Generally), 163.266

Address Confidentiality Program, victims, see ADDRESS CONFIDENTIALITY PROGRAM, generally

Alcoholic beverage licensed premises, reporting trafficking, 471.271

Civil action, 30.867

Commercial driving privileges, lifetime suspension, 809.520

Commercial sexual exploitation of children, victims' services, generally, 147.380, 147.385

Defenses, victims, 163.269

Interception of communications, order, 133.724 Juvenile departments, screening and training, 147.485, 419C.030

Marijuana licensees, employee duty to report, 475C.287

Roadside rest areas, informational materials, 377.880, 377.885, 377.887

Training programs

Department of Justice, 147.480, 147.485, 180.502, 419C.030

Police officers, 181A.480

Victims' compensation, confidential information, 147.115

TRAFFICKING IN WILDLIFE

See FISH AND WILDLIFE

TRAIL BLAZERS FOUNDATION

License plate revenues, 805.278, 805.279

TRAILERS AND TRAILER HOUSES

Mobile homes and manufactured structures, see MOBILE HOMES AND MANUFACTURED STRUCTURES, generally

Motor vehicles, see MOTOR VEHICLES

Travel trailers, see RECREATIONAL VEHICLES

TRAILS

See also PARKS AND RECREATIONAL AREAS

Bicycles, see BICYCLES

County authority, 368.021

Eminent domain, county governing bodies, 203.135

TRAILS (Cont.)

Lewis and Clark Trail, end, 366.910

Liability, public uses of land, see REAL PROP-ERTY

Oregon Coast Trail, 390.308

Oregon Trail

Designation, 366.905

End, Oregon City, 366.906

Program for development, 358.045

Tourist attraction, promotion, 358.055

Recreation trails system

Adjacent property, trail user damage, payments, 390.980

Administration, 390.971, 390.977

Advisory council, 390.977

Agreements, cooperation, 390.968, 390.971, 390.974 Campsites, 390.971

Citation of statutes, 390.950

Closure, safety, fire danger, 390.971

Composition, 390.959

Easements, acquisition, taxation, 390.971, 390.983

Enforcement, 390.986

Establishment of trails, 390.962, 390.965, 390.977

Forestland, fire caused by trail user, 390.971

Funds, acceptance, use, 390.971, 390.980

Limitation, 390.968

Markers, signs, 390.959, 390.971, 390.977

Policy, purpose, 390.956

Rights of way, selection, acquisition, 390.968,

390.971, 390.977, 390.989

Rules, regulations, 390.971, 390.980, 390.986, 390.995

Signs, markers, 390.959, 390.971, 390.977

Taxation of property, 390.983

Use of trails, designation, regulation, 390.962, 390.971

User damage to adjacent property, payments, 390.980

Violations, 390.986, 390.995

Youth work projects, 390.971

Salmonberry Trail, 390.305, 390.307

State historic trails, value and significance, declaration, 358.057

TRAINING AND TRAINEES

See APPRENTICES AND TRAINEES, generally; EDUCATION AND TRAINING, generally

TRAINS

See RAILROADS, generally

TRANSCRIPTS

Appeals, see APPEAL AND REVIEW

Counties, new, real estate and tax records, 202.160

Crimes and offenses

Appeals, see APPEAL AND REVIEW

Defined, 19.005

Juvenile courts, see JUVENILE COURTS AND PROCEEDINGS

Post-conviction relief, see POST-CONVICTION RELIEF

Search warrants, application hearing testimony, admissibility, 133.555

Evidence

Certification, 8.360

Evidentiary use, 8.360

Filing, 8.350

Prima facie correct, 8.360

Request, 8.350

Fees, courts, generally, 21.345

TRANSCRIPTS (Cont.)

Judgments, see JUDGMENTS

Justice courts, see JUSTICE COURTS

Juvenile courts and proceedings, see JUVENILE COURTS AND PROCEEDINGS

Transcript coordinators, designation, trial court administrator, 8.225

Transcription, real estate and tax records, new counties, 202.160

Workers' compensation, see WORKERS' COM-PENSATION

TRANSFER COUNCIL

(Generally), 350.426, 350.429

TRANSFER ON DEATH DEEDS

See DEEDS AND CONVEYANCES

TRANSFERS

Community property

Agreement, 108.530 Death, 108,540

Corporate stock and stockholders, see CORPO-RATE STOCK AND STOCKHOLDERS

County officers and employees, see COUNTY OFFICERS AND EMPLOYEES

Estate tax, see ESTATE TAX

Fraudulent, see FRAUDULENT TRANSFERS

AND CONVEYANCES, generally

Funds

Deficiency purposes, 293.210 et seq. State institutions, claims against, 179.240

Inmates, see CORRECTIONAL INSTITUTIONS AND PROGRAMS

Negotiable instruments, see NEGOTIABLE **INSTRUMENTS**

Probate, see PROBATE

Public lands, see PUBLIC LANDS

Public officers and employees, see PUBLIC OFFI-CERS AND EMPLOYEES

Sales, see SALES

State institutions, see STATE INSTITUTIONS

Structured settlement payment rights, see COM-PROMISES AND SETTLEMENTS

Warehouse receipts, see WAREHOUSE RECEIPTS

Water and water rights, see WATER AND WATER

Weapons, see WEAPONS AND FIREARMS

TRANSGENDER PERSONS

See SEX AND GENDER, generally

TRANSIENT LODGING TAXES

See TAXATION

TRANSIT SYSTEMS

See TRANSPORTATION

TRANSLATION ADVISORY COUNCIL

(Generally), 251.173

TRANSLATOR DISTRICTS

See TELEVISION

TRANSLATORS AND TRANSLATIONS

See INTERPRETERS AND TRANSLATIONS, generally

TRANSMISSION LINES

See PUBLIC UTILITIES

TRANSMISSION TOWERS

Zoning, see LAND USE PLANNING

TRANSPARENCY WEBSITE, OREGON

(Generally), 276A.253

Definition, 276A.250

Required content

(Generally), 276A.253

Lottery moneys, use by counties, 461.512 Oregon Low Income Community Jobs Initiative,

285C 659

Tax expenditures, generally, 276A.253, 276A.256

Transparency Oregon Advisory Commission

(Generally), 276A.259 Fund, 276A.262

TRANSPORTATION

Agriculture and horticulture, see AGRICULTURE AND HORTICULTURE

Air quality improvement

Greenhouse gas emissions, see CLIMATE

CHANGE

Projects, development, 184.730

Aircraft and aviation, see AIRCRAFT AND AVIA-TION, generally

Alcoholic beverages, see ALCOHOLIC BEVER-AGES

Assault, public transit vehicle operators, 163.165 **Bonds**

DOT Economic Development Distributions Fund, 461.557

Highways and roads

County Road Bonding Act, see HIGHWAYS AND ROADS

General obligation bonds

City and county roads

Authority to issue, 367.700

Constitutional debt limits, 367.750

Funds, use, 367.705

Issuance, 367.715

Loans to cities and counties, 367.705

Moneys to pay, 367.745

Repayment by city or county, 367.710

State highways

Authority to issue, 367.555

Constitutional debt limits, 367.600

Issuance, 367.565

Moneys to pay, 367.595

Proceeds, disposition, use, 367.560

Grant anticipation revenue (GARVEE) bonds

Definitions, 367.161

Federal moneys, collection, use, 367.178

Indenture, 367.171

Limits on obligation, 367.181

Payment of bonds, moneys available, 367.173

Purposes, 367.163

Refunding bonds, 367.176

Requirements for bonds, 367,166

Revenue declaration, 367.168

State Treasurer, authority, 367.166

Highway User Tax Bonds

(Generally), 367.605 et seq.

Allocation, 367.617

Bonds (Cont.) Condemnation (Cont.) Highways and roads (Cont.) Commercial property, limiting street access, dam-Highway User Tax Bonds (Cont.) ages, 105.850, 105.855, 105.860, 105.865, 105.870 Amount, limitation, 367,620 Innovative Partnerships Program, Oregon, 367.818 Bridges, use, 367.620, 367.622 Mass transit districts, 267.200, 267.225 Debt service, dedicated tax and fee revenues, Connect Oregon Fund, see CONNECT OREGON 367.097 FUND, generally Form of bond, 367.635 Continuous Improvement Advisory Committee, Highway revenue declaration, 367.630 184.665 Indenture, 367.640 Contracts and agreements Interest, tax exemption, 367.665 See also PUBLIC CONTRACTS Issuance, 367.615 Cascades Rail Corridor, 824.420 Job creation policy, private sector, 367.621 Greenhouse gas reduction program, 184.879, Lien, certain moneys pledged, 367.660 184.882, 184.884 Liens or charges to secure, priority, 367.605 Intergovernmental, see INTERGOVERNMEN-Loan, bond proceeds, cities and counties, TAL COOPERATION 367.655 Mass transit districts, see MASS TRANSIT DIS-Local governments, consultation, project TRICTS selection, 367.623 Oregon Innovative Partnerships Program, 367.804, Modernization and preservation projects, 367.806, 367.808 367.620, 367.622 Oregon Transportation Commission, authority, gen-Proceeds, use, 367.615, 367.620, 367.622 erally, 184.614 Project selection, local government consulta-Small business development program, 184.906 tion, 367.623 Transit projects, exceeding Buy America require-Repayment, biennial amount, 366.742 ments, preference, 279A.130 Reserve account, 367.645 Transportation districts, 267.560, 267.570, 267.590 Source, funds to secure, 367.605 Transportation project taxes, 320.480, 320.485 Transportation Project Account, 366.523 Cooperation, intergovernmental, see INTERGOV-Trust indenture to secure bonds, 367.650 ERNMENTAL COOPERATION Taxes, vehicle and fuel, use, CONST. IX §3a Cost-benefit analysis, written, certain projects, Tollways, see TOLLS AND TOLLWAYS Innovative Partnerships Program, Oregon, 367.812 Counties, see COUNTIES Intergovernmental entities, facilities, 190.083, County service districts, see COUNTY SERVICE 190.088, 190.091 DISTRICTS Lien securing bonds, attachment of, 391.580 Crimes and offenses Mass transportation Aircraft and aviation, see AIRCRAFT AND AVIA-Additions, 391.570 TION Conditions, 391.570 Assault, public transit vehicle operators, 163.165 Counties, municipalities, etc., investment, Controlled substances, unlawful, searches, seizures authorization, 391.640 and forfeitures, 167.248 Form, 391.570 Criminal mischief, property, public transportation Interest, tax exemption, 391,600 facility, damaging, 164.365 Mass transit districts, see MASS TRANSIT Family abuse, restraining order, etc. violations, DISTRICTS costs, 133.381 Pledges, 391.580 Highways and roads, see HIGHWAYS AND Property secured by bonds, transfer, limitation, ROADS 391.620 Interfering with public transportation, 166.116, Refunding, 391.570 811.160 Signatures, 391.570 Mass transit district ordinance violations, 267.150, Statements, not general obligation of state, 267.153, 267.154, 267.990 391.590 Metal property, unlawful transport, 164,857 Term, maximum, 391.570 Passenger loading, motor vehicle failure to stop for, Transportation districts, 267.630, 267.640, 811.165 267.650 Physical force, use, passenger carriers, 161.205 Short-term debt, interest and principal payments, Public place, defined, 161.015 367.105 Railroads, see RAILROADS Tollways, see TOLLS AND TOLLWAYS Terrorism, see TERRORISM, generally Transportation districts, 267.630, 267.640, 267.650 Theft of services, 164.125 Transportation Infrastructure Fund, Oregon, Timber and lumber, see TIMBER AND LUMBER 367.025, 367.030 Bridges, see BRIDGES, generally Venue, offense, conveyance in transit, 131.315 Carcasses, see CARCASSES Demonstration projects, development, 184.730 Design practices, projects, 184.748 Cards (prepaid), application of laws, 98.045, Disabilities, persons with, see Elderly and dis-646A 274 abled persons, this topic Carpools and ridesharing, see CARPOOLS AND RIDESHARING, generally Elderly and disabled persons Mass transit districts Child-caring agencies, secure providers, see CHILD-CARING AGENCIES Accessibility requirements, 267.240 Climate change, see CLIMATE CHANGE Fares, 267.320 Motor carrier law applicability, 825.017 Commercial fishing, see COMMERCIAL FISHING Condemnation Statewide Transportation Improvement Fund dis-(Generally), CONST. I §18 tributions, 184.758

TRANSPORTATION (Cont.)

TRANSPORTATION (Cont.)

TRANSPORTATION (Cont.)

Elderly and disabled persons (Cont.)

Volunteers, transporting

Apportionment, damages awarded, 30.485

Legislative policy, 30.475 Liability of provider, 30.480

Electrification programs, public utilities, generallv. 757.357

Electronic fare collection system data, nondisclosure, 192.345

Emergencies, assistance, liability, 30.807

Evaluation criteria, public transportation systems, 184.720

Explosives, see EXPLOSIVES AND EXPLOSIONS Ferries, see FERRIES, generally

Finances

(Generally), 367.010 et seq.

Accounting and budgeting

Department of Transportation, see TRANS-PORTATION, DEPARTMENT OF

Mass transit districts, 267.140

Bonds, see Bonds, this topic

Bridges, see BRIDGES, generally

Connect Oregon Fund, see CONNECT OREGON FUND, generally

Contracts and agreements, ODOT, powers, 367.050 Definitions, 367.010

Design practices, projects, 184.748

Distribution of moneys, dedicated tax and fee revenues, generally, 367.095, 367.097, 367.098

Federal moneys, generally, 184.615, 367.055, 367.098

Highways and roads, see HIGHWAYS AND ROADS

Industrial Rail Spur Fund, 367.070

Infrastructure projects, see INFRASTRUCTURE PROJECTS, generally

Innovative Partnerships Program, Oregon, see Innovative Partnerships Program, Oregon, this topic

Intergovernmental entities, facilities, 190.083, 190.088, 190.091

Land Conservation and Development Commission, transportation planning rule, alternative funding, 367.850

Least-cost planning, 184.653

Legislature, Joint Committee on Transportation, 171.858, 171.861

Light rail, see LIGHT RAIL, generally

Loans to municipalities, 367.035, 367.060

Loans to state agencies, 367.040

Mass transit assessment, state agencies, 291.405, 291.407

Mass transit districts, see MASS TRANSIT DIS-TRICTS

Mass Transportation Financing Authority, Oregon, see MASS TRANSPORTATION FINANCING AUTHORITY, OREGON, generally

Multimodal Active Transportation Fund, 320.440, 367.091, 367.093

Public Transit Account, 184.691

Public Transportation Development Fund, 184.733 Regional Light Rail Extension Bond Account, 391.125

Regional Light Rail Extension Construction Fund, 391.110, 391.120

Safe Routes to Schools Fund, 184.740, 184.741, 184.742

Short line railroads, 367.066, 367.067

Short-term debt, 367.105

State aid, public transit, see State aid, public transit, this topic

TRANSPORTATION (Cont.)

Finances (Cont.)

Statewide Transportation Improvement Fund, see TRANSPORTATION IMPROVEMENT

FUND, STATEWIDE, generally

Statewide Transportation Improvement Program, see Statewide Transportation Improvement Program, this topic

System development charges, see SYSTEM **DEVELOPMENT CHARGES**, generally

Taxation, see Taxation, this topic

Tolls and tollways, see TOLLS AND TOLLWAYS, generally

Transportation Administration Account, 184.640

Transportation districts, see TRANSPORTA-

TION DISTRICTS

Transportation Infrastructure Fund, Oregon, see TRANSPORTATION INFRASTRUCTURE FUND, OREGON, generally

Transportation Project Account, 366.523 Transportation Spending Accountability Act, 184.654, 184.656

Website, Oregon Transportation Commission, 184.661

Written cost-benefit analysis, 184.659

Fish and wildlife

Commercial fishing, see COMMERCIAL FISH-

Helping fish to pass dams and obstacles, 496.156 Transacting in threatened or endangered species,

Transporting, importing, possessing, or releasing wildlife, 498.052, 498.222, 498.234, 498.242 Wildlife Corridor Action Plan, 366.161, 366.162, 496.272, 496.273

Floatable waterways, public access, bridge projects, 184.901

Freight mobility projects, 184.611, 366.212 Greenhouse gas emissions, see CLIMATE CHANGE

Hazardous wastes and materials, see HAZARD-**OUS WASTES AND MATERIALS**

Highways and roads, see HIGHWAYS AND ROADS, generally

Indian tribes, see INDIANS

Infectious waste, certification, 459.405

Infrastructure descriptions and reports, generally, 184.657

Infrastructure projects, see INFRASTRUCTURE PROJECTS, generally

Innovative Partnerships Program, Oregon

(Generally), 367.804

Advisory committees, 367.822

Agreements, 367.804, 367.806, 367.808

Bonds, 367.812

Definitions, 367.802

District creation, 367.820

Eminent domain, 367.818

Expenses, 367.804

Federal law, supremacy, 367.824

Federal moneys, 367.814

Financing projects, 367.812, 367.814, 367.816

Goals, 367.804

Legislative findings, 367.800

Oregon Transportation Infrastructure Fund, use of moneys, 367.816

Records, confidentiality, 367.804, 367.806 Review of agreements, Attorney General, 367.808

Rules, 367.822, 367.824

State Transportation Enterprise Fund, 367.810, 367.812

Interfering with public transportation, 166.116, 811.160

TRANSPORTATION (Cont.)

Intergovernmental cooperation, see INTERGOV-ERNMENTAL COOPERATION

Job creation policy, private sector, certain projects. 367.621

Land use planning

Alternative funding, transportation planning rule, 367.850

Cooperation, state agencies, projects, 184.668 Greenhouse gas emissions, statewide strategy, see **CLIMATE CHANGE**

Improvements by city or county, rules, 197.798 Railroad-highway crossings, 197.794 Southwest Corridor MAX Light Rail Project, see

LIGHT RAIL

Technical assistance, state agencies, 184.668 Urban reserves, transportation facilities, 197A.245 Least-cost planning model, 184.653

Legislature, Joint Committee on Transportation, 171.858, 171.861

Liens, carriers, see LIENS

Light rail, see LIGHT RAIL, generally

Liquor, see ALCOHOLIC BEVERAGES

Livestock, see LIVESTOCK

Lottery game devices, state, 461.202

Mass Transit Assistance Account, 291.407

Mass transit districts, see MASS TRANSIT DIS-TRICTS, generally

Mass Transportation Financing Authority, Oregon, see MASS TRANSPORTATION FINANC-ING AUTHORITY, OREGON, generally

Meats Protection from dirt, dust, flies, 619.026, 619.051 Vehicles used for, seizure, detention, condemnation, 619.036, 619.041

Metal property, unlawful transport, 164.857 **Metropolitan Service District**

See also METROPOLITAN SERVICE DIS-TRICT

Authority, 268.030, 268.310

Employees, 268.220, 268.230, 268.240, 268.330, CONST. XI §13

Light rail, see LIGHT RAIL, generally Local service agreements, 268.030, 268.310, 268.315, 268.330

Mass transit district transfer, 267.020, 268.220, 268.230, 268.370, 391.605, CONST. XI §13 Public utility regulation, exemption, 268.040

Mines and minerals

Condemnation, 772.420

Motor carrier annual fees, 825.480, 825.482

Withdrawal, mass transit service, 267.207

Motor carriers, see MOTOR CARRIERS, generally Motor vehicles, see MOTOR VEHICLES, generally Multimodal Active Transportation Fund, 320.440, 367.091, 367.093

Multimodal transportation system, generally, see Statewide Transportation Improvement Program, this topic

Natural resources, condemnation, CONST. I §18 Operating agreements

Passenger transportation services, 184.705 Service in competition with mass transit or transportation district, prohibition, 184.710

Passenger transportation services, operating agreements, 184.705

Planning services, public contracts, see PUBLIC CONTRACTS

Ports, see PORTS, generally

Prepaid transportation cards, application of laws, 98.045, 646A.274

Private-sector resources

Job creation policy, certain projects, 367.621

TRANSPORTATION (Cont.)

Private-sector resources (Cont.)

Oregon Innovative Partnerships Program, see Innovative Partnerships Program, Oregon, this topic

Public contracts, see PUBLIC CONTRACTS, generally

Public health emergencies, evacuations, 433.441 Public records disclosure exemptions, see PUB-LIC RECORDS

Public Transit Account, 184.691

Public transportation development program, 184.730, 184.733

Public utilities, see PUBLIC UTILITIES Radioactive materials, see RADIOACTIVE WASTES AND MATERIALS

Rail fixed guideway public transportation systems, see RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEMS, generally

Railroads, see RAILROADS, generally

Regional Light Rail Extension Bond Account, 391.125

Regional Light Rail Extension Construction Fund, 391.110, 391.120

Regional transportation plans, greenhouse gas emissions, 184.899

Ridesharing, see CARPOOLS AND RIDESHAR-ING, generally

Rights of way

Commercial property adjoining, limiting access, liability, 105.850, 105.855, 105.860, 105.865, 105.870 Mass transit districts, 267.200, 267.225 Transit bus, failure to yield to, 811.167

Rules

(Generally), 184.619, 184.635

Alternative funding, transportation planning rule, 367.850

Broadband infrastructure, highway projects. 184.920, 184.925

Central business operating services provided by Department of Transportation, 835.017 Connect Oregon Fund, 367.082

Fund exchange, allocations to local governments, 367.098

Greenhouse gas reduction program, 184.879 Innovative Partnerships Program, Oregon, 367.822,

Jurisdictional Transfer Advisory Committee, see note after, 184.925

Land use planning, 197.798, 367.850 Multimodal Active Transportation Fund, 367.093 Public transportation, 184.725

Real property, disposal, 184.634

Safe routes to schools programs, 184.741, 184.742 Small business development program, 184.906 Statewide Transportation Improvement Fund, 184.758, 184.761

Transportation project taxes, 320.425, 320.480 Wage tax, 320.550

Rural Veterans Healthcare Transportation Grant Program, 408.355

Schools and school districts, see SCHOOLS AND SCHOOL DISTRICTS

Seeds, 633.651

Senior citizens, see Elderly and disabled persons, this topic

Ships and shipping, see SHIPS AND SHIPPING, generally

Shuttle services, state agencies, 283.140

Southwest Corridor MAX Light Rail Project, see LIGHT RAIL

State agencies

Coordination programs, 197.712

TRANSPORTATION (Cont.)

State agencies (Cont.)

Greenhouse gas emissions, statewide strategy, see CLIMATE CHANGE

Mass transit assessment, 291.405, 291.407 Shuttle services, 283.140

State aid, public transit

(Generally), 184.670 et seq.

Definitions, 184.675

Rules, 184.725

Statewide planning, 184.685, 184.689

Statewide Transportation Improvement Fund, see TRANSPORTATION IMPROVEMENT FUND, STATEWIDE, generally

Statewide Transportation Improvement Program

(Generally), 184.610 et seq.

Broadband infrastructure, certain projects, 184.911, 184.916, 184.920, 184.925

Long-range plan and policies, 184.617

System development charges, see SYSTEM DEVELOPMENT CHARGES, generally Taxation

Distribution of moneys, dedicated tax and fee revenues, generally, 367.095, 367.097, 367.098

Fuel taxes, see **FUEL TAXES**, generally

Fuel taxes, see **FUEL TAXES**, generally Highways and roads, see **TAXATION**

Income taxes

Mass transit districts, 267.205, 267.300, 267.370 Transportation project credits, see **INCOME**

TAX (STATE)

Insurance companies, 731.840

Intergovernmental entities, 190.083, 190.088, 190.091

Interstate bridges, exemption, 381.824

Mass transit districts, see MASS TRANSIT DISTRICTS

Motor carriers, see MOTOR CARRIERS

Property taxation

Central assessment, see TAXATION

Mass transit districts, 267.205, 267.300, 267.302, 267.305, 267.310

Transportation districts, 267.520, 267.530, 267.620, 267.622

Transportation districts, 267.520, 267.530, 267.620, 267.622

Transportation project taxes

(Specific taxes)

Bicycle excise tax, 320.415

Privilege tax, motor vehicle dealers, 320.405 Use tax, out-of-state motor vehicle purchases, 320.410, 320.420

Agreements, administration and enforcement, 320.480, 320.485

Appeals, 320,450, 320,470

Application of laws, 320.475

Collection and enforcement, 320.405, 320.415, 320.420, 320.445, 320.450, 320.465, 320.480, 320.485, 822.043

Definitions, 320.400

Disclosure of information, 320.470

Exempt sales, 320.425

Liability for tax, 320.450, 320.455

Local government tax moratorium, 320.490

Proof of payment, vehicle registration and titling, 803.203

Purchaser obligations, remittances and reports, 320.455

Records, 320.460, 320.470

Refunds, 320.430

Resale certificates, 320.425

Returns and payment, 320.445

Revenues, uses, 320.435, 320.440

TRANSPORTATION (Cont.)

Taxation (Cont.)

Transportation project taxes (Cont.)

Rules, 320.425, 320.480

Tax expenditures, continuous effect, 320.401 Use for highways, parks, and commercial vehicle

law enforcement. CONST. IX §3a

Wage taxes, withholdings

(Generally), 320.550, 320.555, 320.560

Mass transit districts, see MASS TRANSIT DISTRICTS

Weight-mile tax, see MOTOR CARRIERS

Telecommuting, state policy, 240.855

Terrorism, see TERRORISM, generally

Timber and lumber, see TIMBER AND LUMBER Tolls and tollways, see TOLLS AND TOLLWAYS, generally

Torts, public body status, nonprofit public transportation providers, 30.261

Transit systems

Assault of vehicle operators, 163.165

Commercial property access limitations, liability, 105.850, 105.855, 105.860, 105.865, 105.870

Light rail, see LIGHT RAIL, generally

Mass transit districts, see MASS TRANSIT DIS-TRICTS, generally

Public contract preference, transit projects, exceeding Buy America requirements, 279A.130

Rights of way, see **Rights of way**, this topic School bus competition, prohibited, 332.427

State aid, see **State aid, public transit**, this topic Transfer, Metropolitan Service District, 267.020,

268.220, 268.230, 268.370, 391.605, CONST. XI §13

Transportation districts, see TRANSPORTA-TION DISTRICTS, generally

Transportation Administration Account, 184.640
Transportation Commission, Oregon, see TRANS-PORTATION COMMISSION, OREGON, generally

Transportation districts, see TRANSPORTA-TION DISTRICTS, generally

Transportation Infrastructure Fund, Oregon, see TRANSPORTATION INFRASTRUCTURE FUND, OREGON, generally

Transportation Project Account, 366.523

Transportation Spending Accountability Act, 184.654, 184.656

Transportation, Department of, see TRANSPOR-TATION, DEPARTMENT OF, generally

Water transit vessels, tax credit, 315.517

Water transportation lines, see PORTS

Waterway access by public, bridge projects, 184 901

Waterways, maintenance and development, state policy, 285A.600

Wildlife, see Fish and wildlife, this topic

Workers' compensation, see WORKERS' COM-PENSATION

TRANSPORTATION COMMISSION, OREGON

(Generally), 184.612

Advisory and technical committees, 184.635, 200.160

Agreements, authority, generally, 184.614 All-terrain vehicle highway access routes, designation, 821.330

Appointments

Continuous Improvement Advisory Committee, 184.665

Director of Transportation, 184.620, 184.623

TRANSPORTATION COMMISSION, OREGON (Cont.)

Appointments (Cont.)

Members of commission, 184.612

Audits of department, 184.639, 184.649

Chairperson

(Generally), 184.612

Mass Transportation Financing Authority, Oregon, member, 391.520

Road User Fee Task Force, appointment, 184.843

Continuous Improvement Advisory Committee, 184.665

Defined, 801.215

Delegation of authority, 184.635

Duties and powers, generally, 184.617, 184.619, 366, 205

Infrastructure descriptions and reports, 184.657 Meetings, 184.612

Members, 184.612

Multimodal Active Transportation Fund, selection of projects, 367.093

Real property inventory, 184.627 Reports

Audits, 184.639, 184.649

Continuous Improvement Advisory Committee, 184.665

Infrastructure, generally, 184.657

To Governor, see GOVERNOR

To legislature, see LEGISLATURE

Rules, generally, 184.619, 184.635

State transportation plan, 184.617

Statewide Transportation Improvement Fund distributions, 184.758

Statewide Transportation Improvement Program, selection of projects, 184.621

Toll program, 383.150

Website, 184.661

Winter maintenance, highways, statewide strategy, 366.207

TRANSPORTATION DISTRICTS

See also MASS TRANSIT DISTRICTS; TRANS-PORTATION

(Generally), 267.510 et seq.

Adverse possession of district lands, prohibition, 267 612

Alternative fuels, use, district vehicles, 267.517 Application of laws, 267.515

Assessments for mass transit, state agencies, 291.405, 291.407

Bonds, 267.630, 267.640, 267.650

Boundary changes, filing, tax purposes, 267.622 Criminal records checks, 267.237

 $\textbf{Definitions,}\ 267.510$

Duties and powers, 267.550, 267.560, 267.570 **Elections**

Application of laws, 267.515 Bonds, 267.630, 267.650

Financing methods, 267.615

Formation, 267.520, 267.530

Governing body members, 267.540

Employees, 243.738, 267.570, 267.580,

CONST. XI §13

Finances

(Generally), 267.615 et seq.

Bonds, 267.630, 267.640, 267.650

Mass transit assessment, state agencies, 291.405, 291.407

Taxation, 267.520, 267.530, 267.620, 267.622

Formation

(Generally), 267.520

TRANSPORTATION DISTRICTS (Cont.)

Formation (Cont.)

Operating taxes, permanent rate limit, 267.520, 267.530

Governing body

Bonds, 267.640, 267.650

Chairperson, 267.540

Duties and powers, 267.550

Employees, 267.580

Members, selection, terms, 267.540

Report, 267.540

Rules, procedural, 267.540

Light rail, see LIGHT RAIL, generally

Motor carrier law applicability, 825.017, 825.022 Motor vehicles

Alternative fuels, use, 267.517

Registration fees, 267.001

Rules, governing body proceedings, 267.540 Signs, advertising, benches and shelters, 368.950,

377.753

 ${\bf Statewide\ Transportation\ Improvement\ Fund,} \\ {\bf see\ TRANSPORTATION\ IMPROVEMENT}$

FUND, STATEWIDE, generally

Status, 267.550

Strikes, employees, prohibition, 243.738

Surplus real property inventories, 197.791 Systems

Authority, 267.560

Construction, operation, 267.570

Contracts, 267.560, 267.570, 267.590

Defined, 267.510

Employees, 267.570, CONST. XI §13

Plan, 267.575

Rates, charges, 267.570

Taxation, 267.520, 267.530, 267.620, 267.622

TRANSPORTATION ENTERPRISE FUND, STATE

(Generally), 367.810, 367.812

TRANSPORTATION IMPROVEMENT FUND, STATEWIDE

(Generally), 184.751

Advisory committees, review process, 184.761

Cigarette tax revenues, 323.455, 323.457

Definitions, 184.752

Distribution of moneys, 184.758

Reports and information submissions, 184.766

Transfer from DOT Operating Fund, 184.642

TRANSPORTATION INFRASTRUCTURE FUND, OREGON

(Generally), 367.015

Bonds, issuance, 367.025, 367.030

Definitions, 367.010

Loans and other assistance

(Generally), 367.020

Guarantees, 367.060

Oregon Innovative Partnerships Program, 367.816 Transfers from State Highway Fund, 367.060

TRANSPORTATION PROJECT ACCOUNT

(Generally), 366.523

TRANSPORTATION SAFETY ACCOUNT

(Generally), 802.340

TRANSPORTATION SAFETY COMMITTEE

(Generally), 802.300

TRANSPORTATION SPENDING ACCOUNTABILITY ACT

(Generally), 184.654, 184.656

TRANSPORTATION, DEPARTMENT OF

(Generally), 184.615

Abandoned vehicles, authority to take into custody, 819.140

Accounting and budgeting

Audits, 184.639, 184.649

Aviation, Oregon Department of, providing services to, 835.017

Cost accounting system, 184.651

Fiscal officer, 184.637, 184.638

Funds and accounts, see Funds and accounts, this topic

Governor's budget, 184.656

Least-cost planning, 184.653

Revenue reports, see note after, 184.656

Sharing offices and facilities with local governments, 184.652

Transportation Administration Account, 184.640 Transportation Spending Accountability Act,

184.654, 184.656

Advisory committees

(Generally -- racial and ethnic composition), 802 348

Bicycle lane and path advisory committee, 366.112 Continuous Improvement Advisory Committee, 184.665

Freight Advisory Committee, 366.212

Greenhouse gas reduction program, 184.882

Jurisdictional Transfer Advisory Committee, see note after, 184.925

Oregon Innovative Partnerships Program, 367.822 Small business development program, 184.906

Small city advisory committee, 366.805

Transportation Safety Committee, 802.300

Vehicle dealer regulation advisory committee, 802.370

Allotment system, subject to, 184.640 Appointments

Access Management Dispute Review Board, 374 360

Director, see **Director**, this topic

Transportation projects, advisory committees, 367 822

Appropriations, see STATE FINANCE

Audits, 184.639, 184.649

Autonomous vehicles, lead state agency, 184.667 Aviation, Oregon Department of, providing central business operating services to, 835.017

Chief engineer, 184.628, 366.005

Claims, approval, 366.435

Costs, prorating among divisions, 184.640

Debt collection, sale and levy of property, 184.644

Definitions, 184.610, 801.225

Design practices, 184.748

Director

(Generally), 184.620

Appointment of director, 184.620, 184.623

Appointments by director

All-Terrain Vehicle Highway Access Routes

Advisory Committee, 821.335

Chief engineer, 184.628

Deputy directors, 184.620

Freight Advisory Committee, 366.212

TRANSPORTATION, DEPARTMENT OF

(Cont.)

Director (Cont.)

Appointments by director (Cont.)

Historic Columbia River Highway, advisory committee, 366.553

Motor vehicle dealers, advisory committee,

Small city advisory committee (State Highway Fund), 366.805

Bond, 184.626

Defined, 801.230

Deputy directors, 184.620, 184.625

Duties and powers, generally, 184.620, 184.633

Expenses, 184.625

Land use decisions, review, participation, 184.633 Procurement authority, public contracts,

279A.050 et seq.

Salary, compensation, 184.625

Duties and powers, generally, 184.615

Economic development strategy, statewide, related duties, 284.575

Employees, generally, 184.633

Environmental Justice Council, duties,

182.535 et seq.

Fingerprinting authority, criminal records checks, generally, 184.622

Fiscal officer, 184.637, 184.638

Forest products, sale, appraisal and bidding, 366.395

Fuel taxes, transfer, Operating Fund, 184.643 Funds and accounts

DOT Economic Development Distributions Fund, 461.557

Driver and Motor Vehicle Services Administrative Account, 802.100

Driver and Motor Vehicle Suspense Account, 802.100

Human Trafficking Awareness Fund, 377.885 Ignition Interlock Device Management Fund,

813.680 Multimodal Active Transportation Fund, 320.440, 367.091, 367.093

Operating Fund, 184.642, 184.643

Passenger Rail Transportation Account, 802.100, 802.110

Public Transportation Development Fund, 184.733 Revolving funds and accounts

(Generally), 184.636

Central Services Division, 184.648

Emergency Cash Advances, Revolving Account for, 802.100, 802.110

State highway funds, 366.165

Roadside Memorial Fund, 366.932

Statewide Transportation Improvement Fund, see

TRANSPORTATION IMPROVEMENT FUND, STATEWIDE, generally

Transportation Administration Account, 184.640 Transportation Enterprise Fund, State, 367.810,

Transportation Project Account, 366.523

Working Capital Account, 184.645, 184.647

Gifts

Acceptance, use, 377.105

Interstate ferries, operation, 384.305, 384.335

Greenhouse gas reduction

Environmental product declarations, project materials, 184.879, 184.882, 184.884 Statewide strategy, 184.888 et seq.

Human trafficking informational materials, roadside rest areas, 377.880, 377.885

TRANSPORTATION, DEPARTMENT OF

(Cont.)

Innovative Partnerships Program, Oregon, 367.800 et seq.

Least-cost planning, 184.653

Legislative oversight, Joint Committee on Transportation, 171.861

Licenses, permits, and identification cards

Criteria and procedures for evaluating applications, documentation, notice to applicant, 183.700, 183.702

Immunity, issuance, renewal, or replacement, 807.024

Mineral and geothermal resource rights and proceeds, management, 273.785

Multimodal Active Transportation Fund, 320.440, 367.091, 367.093

Multistate Highway Transportation Agreement, participation, duties, 802.565

Offices and facilities, sharing with local governments, 184.652

Operating Fund, 184.642, 184.643

Passenger rail plan, 824.400

Private contractor agreements, transacting department business, 802.600

Real property, generally, 184.627, 184.634, 366.395 **Reports**

Greenhouse gas reduction program, 184.884 Statewide Transportation Improvement Fund, qualified entities, 184.766

To legislature, see LEGISLATURE

Research program, 184.630

Road usage charge moneys, allocation, 319.895 Safe Routes to Schools Fund, 184.740, 184.741, 184.742

Small business development program, 184.906 Statewide Transportation Improvement Fund, see TRANSPORTATION IMPROVEMENT FUND, STATEWIDE, generally

Towing, State Board of, see TOWING, STATE BOARD OF, generally

Vouchers, destruction, 366.480

Working Capital Account, 184.645, 184.647

Written cost-benefit analysis, certain projects, 184.659

TRAP AND TRACE DEVICES

See WIRETAPPING AND EAVESDROPPING

TRAPPING

See FISH AND WILDLIFE

TRAUMA

 $\begin{array}{c} \textbf{Medical care and treatment, see MENTAL ILL-} \\ \textbf{NESS AND MENTAL HEALTH} \end{array}$

Mental health care, see MENTAL ILLNESS AND MENTAL HEALTH, generally

State Trauma Advisory Board, 431A.055 Training, law enforcement entities, 180.500,

Training, law enforcement entities, 180.500 181A.444, 181A.445

TRAVEL AGENTS

Real estate licensee exemption, 696.030

TRAVEL EXPENSES

Advisory Commission on Prison Terms and Parole Standards, members, 144.775 Income tax (state), see INCOME TAX (STATE)

TRAVEL EXPENSES (Cont.)

Investigation and preparation, person with appointed counsel, entitlement, 135.055

Judges, circuit court, 3.060

Special law enforcement officers, appointment hearing, 131.835

State officers and employees, see STATE OFFI-CERS AND EMPLOYEES

Witnesses, mileage, fees, payment, 136.602, 136.603

TRAVEL INFORMATION COUNCIL

(Generally), 377.835 et seq.
Account, 377.840
Annual report, 377.838
Application of statutes, 377.836
Authority, generally, 377.838, 377.839
Budget and finances, generally, 377.840
Internet webpage, 377.795
Members, 377.835
Roadside rest areas, management authority,

377.841 Semi-independent state agency status, 377.835

TRAVEL INSURANCE

(Generally), 742.041, 744.101, 744.104, 744.107, 744.111

TRAVEL TRAILERS

See RECREATIONAL VEHICLES

TRAVELER'S CHECKS

Abandoned or unclaimed, see ABANDONED OR UNCLAIMED PROPERTY

TRAWL COMMISSION, OREGON

Commodity commission laws, see MARKETING OF COMMODITIES Established, 576.062

TREASON

(Generally), 166.005, CONST. I §24 Attempt, defined, 161.405 Bail, CONST. I §14, CONST. I §43 Conspiracy, 161.450 Corroboration, witnesses, 166.005, CONST. I §24 Extradition, 133.747 Pardons, commutations, and reprieves, CONST. V §14

Release of defendants, see RELEASE OF OFFENDERS

Sentence

Discharge of defendant prohibited, 161.715 Life imprisonment, 166.005

TREASURER OF UNITED STATES

Forged instruments, certificate, admissibility as evidence, 165.027

Surplus property, unrefunded money, payment, 279A.265

TREASURER, STATE

See also STATE FINANCE

Accounts, see Funds and accounts, this topic Acting Treasurer, temporary Governor succession, CONST. V §8a

TREASURER, STATE (Cont.)

Appointments

Deputy State Treasurer, 178.060

Electronic Government Portal Advisory Board,

Governor, vacancy in office, CONST. V §8a

Oregon 529 Savings Board, 178,310

Oregon Cybersecurity Advisory Council, 276A.560

Oregon Facilities Authority, 289.100

Oregon Infrastructure Finance Authority Board, 285A.091

Oregon Short Term Fund Board, 294.885

Appropriations, see STATE FINANCE

Banking and cash management officer for state, 293.875

Bonds, fidelity

(Generally), 178.010

Additional, 178.020

Investment officer, employees, 293.716, 294.825

Premiums, payment, 178.030, 293.716, 294.825

Recovery on, successive, 178.040

Bonds, state, see BONDS

Burbank Trust Fund, 418.675, 418.680

Certificates of indebtedness, General Fund deficiencies, borrowing to pay, 293.165

Checks, orders

Death of payee, payment, 293.490, 293.495 Lost, disposition when found, 293.475

Service charges, state agencies, 293.353

Unpresented, payment, 293.455, 293.460

Cigarette tax, distributor security, 323.120, 323.125

Claims, expenses, Department of Administrative Services disapproval, exemption, 293.300 Compensation and salaries

(Generally), 292.311, 292.930

Advances, state employees, 292.150, 292.160

Expenses, 292,311

Plan, unclassified and management service employees, 240.240

Condemnation, advance deposits, 35.265

Confidential information gained as public official, disclosure prohibition, 244.045

Criminal records checks, fingerprinting authority, 178.065

Definition, State Treasury, 174.100

Depositories, see DEPOSITORIES OF PUBLIC FUNDS, generally

Deposits with

Ambulance financial responsibility, 682.105, 682.117

Cigarette tax, distributor security, 323.120, 323.125 Commercial fishing poundage fees, security,

Drainage districts, assets and bonds, 536.570, 548.360, 548.400

Foreign or alien reciprocal insurers, cash or securities, benefit of subscribers, 731.369

Irrigation district moneys and securities, 536.570, 548.360, 548.400

Motor carriers, undertaking, 825.166, 825.506 Oyster cultivation fees, taxes, 622.300

Refund, adjustment or claim payments, state agencies, 293.445

Security deposit or bond, cash, checks or securities in lieu, 22.020, 22.030

State agencies, service charges, 293.353

Title insurance companies, 731.624

Water Resources Commission, moneys and securities, 536.570

Weather modification, financial responsibility, 558.054

Deputy State Treasurer, 178.060

TREASURER, STATE (Cont.)

Designating accounts, subaccounts, etc., 291.001 Donations, contributions, private, separate trust funds, 293.270, 293.280, 293.990, 326.051

Drainage districts, 536.570, 548.400

Duties and powers, generally, 178.050, CONST. VI §4, CONST. VI §5

Economic interest statements, see GOVERN-MENT ETHICS

Education, State Board of, member, 326.021

Election, CONST. V §8a, CONST. VI §1

Employees, see Staff, this topic

Employment or lobbying, certain occupations and industries formerly associated with employment, 244.045

Employment Tax Guarantee Fund, 657.830

Escheat, see ESCHEAT

Evidence, receipts, 178.090

Expenditures, allocation to state agencies, 291.272

Facilities Authority, Oregon, duties, generally, 289.100, 289.110

Federal road survey and construction, 366.570 Fees

Deposits, processing, 293.353

Disposition, 292.316, 292.990

Warrants, checks, processing, 293.353

Fingerprinting authority, criminal records checks, 178.065

Fiscal year, effect, 293.605

Forest Land Protection Fund, Oregon, 477.750 Forestry, State Board, real property proceeds, 526.194

Forged instruments, certificate, admissibility as evidence, 165.027

Funds and accounts

Designating, 291.001

Liquidated and delinquent accounts, generally, 293.229

Maintaining, 293.616

Miscellaneous receipts account, see Miscellaneous receipts account, this topic

Payments in and out of state funds and accounts. see FUNDS AND ACCOUNTS, generally

Governorship, succession procedures,

176.300 et seq., CONST. V §8a

Growth Board, Oregon, ex officio member, 284.883

Highway bonds, see TRANSPORTATION

Highway funds, 366.510

Honoraria, prohibition, 244.042

Income tax charitable checkoff program, soliciting donations, 305.753

Information technology

(Generally), 276A.206

Data processing programs and materials; copyrights and patents; sales, leases, etc., 291.042

Open data standard, 276A.374

Portfolio-based management, 276A.242

Security of systems, 276A.303, 276A.306, 276A.348 Website

Abandoned or unclaimed property, 98.319 Investment information, 293.828, 293.843

Instruments, lost, 293.475

Investments

See also STATE FINANCE

Buildings, state office, 276.013, 276.015

Cemeteries, crematories, and alternative disposition facilities, 97.665

Forest Land Protection Fund, Oregon, 477.750

Government ethics investment activity statements, 244.055, 244.110, 244.355

TREASURER, STATE (Cont.)

Investments (Cont.)

Investment Council, Oregon, member, investment officer, 293.706, 293.716, 294.825

Local and tribal government pool, see INVEST-

Pollution control bond proceeds, 468.215 Sanitary district bonds, 224.350, 224.380

Sewer systems, cities under 3,500

(Generally), 224.350

Bond purchase, limitations, 224.380

Budget approved, 224.400

Delinquencies, collection, 224.400, 224.410

Rate control, 224.400

Receiver, appointing, 224.410

State Sewer Bond Revolving Fund, 224.390

Sewer systems, sanitary districts

(Generally), 450.270, 450.285 Bonds, 450.265, 450.270, 450.275, 450.280,

450.303

Budgets, tax levies, approving, 450.290

Expenses, 450.285

Funds, 450.285, 450.303

Rate schedules, approving, 450.290

Receivership for system, 450.295

Refinancing plans, 450.295

Studies, 450.270

State Lands, Department of, funds, 273.141

Time deposits, public funds depositories, 295.081

Irrigation districts, 536.570, 548.400 Land

Board, member, 273.031, CONST. VIII §5

Funds, investments, 273.141

Indemnity, sales, payments to, 273.350

Legislative measures, preparation, Legislative Counsel assistance, 173.130

Liquidated and delinquent accounts, generally,

Lobbying regulation, exemption, 171.735

Local Government Employer Benefit Trust Fund, custodianship, 294.730

Lost instruments, 293.475

Mass Transportation Financing Authority, Oregon, member, 391.520

Miscellaneous receipts account

Banking-related transactions, processing, 293.353 Bond-related services, 286A.014, 286A.016, 287A.634

Depositories of public funds, expenses, 295.039,

Investment officer expenses, 293.718, 294.865

Moneys, turning over to, 293.265, 293.280, 293.990

Motor carriers, deposits, 825.166, 825.506

Municipal Debt Advisory Commission

Administrative and clerical assistants, furnishing, 287A.632

Member, 287A.630

Oaths, 178.010, 178.060

Oregon 529 Savings Network, see OREGON 529 SAVINGS NETWORK, generally Placement of Children, Interstate Compact on,

approval of financial agreements, 417.220

Procurement authority, public contracts, 279A.050 et seq.

Public Employees Retirement Fund, 238.660 Receipts

Checks, orders, 293.455

Evidence, 178.090

Funds, state, transfers between, 293.215

Moneys deposited with, 293.270, 293.990

Treasury, moneys paid into, contents, 293.130

Records

(Generally), 293.616, 357.835, CONST. VI §5

TREASURER, STATE (Cont.)

Records (Cont.)

Financial institutions, commercial mortgages, disclosures, 192.586

Historical, deposit with State Archivist, 357.835 Inspection, 178.050

Reports

Annual, to, closing date, 293.630

Custodians of state property, from, 293.620

Depositories, see **DÉPOSITORIES OF PUBLIC** FUNDS

To legislature, see **LEGISLATURE**

Resignation, 236.320

Retirement Savings Board, Oregon, see RETIRE-MENT SAVINGS PLAN, OREGON

Rules and regulations

Abandoned or unclaimed property, generally, 98.422

Bonds, state, 286A.005, 286A.014, 286A.145, 286A.185

Depositories of public funds, see **DEPOSITORIES** OF PUBLIC FUNDS

Local and tribal government investment pool, 294.815, 294.825, 294.895

Personnel administration, 178,060

Salaries, see Compensation and salaries, this topic Staff

(Generally), 178.060

Criminal records checks, 178.065

Deputy State Treasurer, 178.060

Estate administrators, 113.235, 113.242

Government ethics investment activity statements, 244.055, 244.110, 244.355

Lobbying regulation, exemption, 171.735

State institution trust funds, 179.520, 179.530

State Land Board, member, 273.031,

CONST. VIII §5

State Treasury, defined, 174.100

Subaccounts, designating, 291.001

Successor to office, delivery of property to, 178.010, 178.050

Surety companies, liability termination, 742.362

Tax, duties, see TAXATION

Term of office, CONST. VI §1

Transfers between funds

Deficiency purposes, 293.210, 293.215, 293.220 Institutions, state, claims against, 179.240

Turning over moneys to, 293.265, 293.280, 293.445, 293.990

Unclaimed property, duties, generally, 98.302 et seq., 178.050

Unemployment insurance funds, 657.830

Unpresented checks or orders, payment, 293.455, 293.460

Vacancy, 178.060, 249.215, CONST. V §8a, CONST. V §16

Vocational rehabilitation funds, 344.620, 344.690 Warrants, see STATE FINANCE

Workers' compensation, see WORKERS' COM-PENSATION

TREASURERS

County, see COUNTY TREASURERS, generally Drainage districts, see DRAINAGE DISTRICTS **Elections**, see **ELECTIONS**

Health districts, see HEALTH DISTRICTS

Irrigation districts, see IRRIGATION DISTRICTS Joint operating agencies for electric power,

Local governments, see LOCAL GOVERNMENTS Municipal, see MUNICIPAL OFFICERS AND **EMPLOYEES**

TREASURERS (Cont.)

Ports, see PORTS

Sanitary districts

Bond, liability on, 224.420, 450.300

Revenues, sewer systems, 224.420, 450.300

State, see TREASURER, STATE, generally

United States

Forged instruments, certificate, admissibility as evidence, 165.027

Surplus property, unrefunded money, payment, 279A.265

TREBLE DAMAGES

See DAMAGES

TREES

Agriculture and horticulture, see AGRICULTURE

AND HORTICULTURE, generally

Cherry Blossom Day, 187.212

Community Green Infrastructure Grant Program, see COMMUNITY GREEN INFRASTRUC-

TURE GRANT PROGRAM, generally

Floods, recovery and removal after, 99.050, 99.060

Forests and forestry, see FORESTS AND FOR-

ESTRY, generally

Highways and roads, see HIGHWAYS AND ROADS

Landlord-tenant law, 90.725, 90.727, 90.740 Public utilities, see PUBLIC UTILITIES

Timber and lumber, see TIMBER AND LUMBER, generally

Urban tree canopy and forestry, see FORESTS AND FORESTRY

TRESPASS

See also ENTRY

Animals, see ANIMALS

Armories, 399.115

Criminal trespass

Definitions, 164.205

Drug manufacturing sites, 164.255

Firearm, possession, 164.265

First degree, 164.255

Fish and wildlife, see FISH AND WILDLIFE

Guests, transient lodging, 164.243, 699.055

Health care facilities, 30.851, 166.119, 441.990

Merchant notice of trespass, reentering building

with intent to commit theft, 164.255

Motor vehicles, 164.245, 164.270, 809.411

Prevention, arson or felony by force and violence,

deadly physical force, use, 161.225

Second degree, 164.243, 164.245

Sports events

Authority of sports official to expel person,

164.276

Criminal trespass at sports event, 164.278

Definitions, 164.274

Damages, unlawful entry, posted lands, 105.700 Farms and farming, see AGRICULTURE AND

HORTICULTURE

Fish and wildlife, see FISH AND WILDLIFE

Floods, reclaiming property not trespass, 99.040

Forests and forestry, see FORESTS AND FOR-

Guests, transient lodging, 164.243, 699.055

Injury or removal of produce, trees or shrubs, 105.810, 105.815

Limitation of actions, 12.080

Military facilities, 399.115

Mining claims, 517.130, 517.135

TRESPASS (Cont.)

Motor vehicles

Criminal, closed premises, 164.270

Entering or remaining in vehicle, 164.245

Posting, private lands, 105.700

Private lands, posting, 105.700

Produce, trees and shrubs, removal or injury,

105.810, 105.815

Riverbeds, removal of materials, 273.231

Severance, 105.810, 105.815

State lands

Investigation, prosecution, 273.185

Removal of material, 273.231, 273.241, 273.990

Submerged, submersible lands, removal of materials, 273.231

Trapping license, effect on, 497.415

Venue, 14.040

TRI-COUNTY BUILDING INDUSTRY SERVICE CENTER

(Generally), 455.044

Fees, 455.044

Funding, surcharge, 455.220

Resources, use, 455.046

Rules, 455.044, 455.048

TRI-COUNTY METROPOLITAN TRANSPORTATION DISTRICT OF **OREGON (TRIMET)**

See MASS TRANSIT DISTRICTS, generally

TRIAL COURT ADMINISTRATORS

(Generally), 8.185

Acknowledgments, taking, 8.225

Affidavits of publication, filing, 193.080

Appointment and removal, 8.195

Attendance, terms, 8.225

Attorney and law practitioner liens, notice of

claim, filing, 87.450

Authentication, records, etc., 8.225

Circuit court clerk, county clerk function,

CONST. VII(Orig) §15

Control of courts over, 1.010

County clerk, function as, CONST. VII(Orig) §15

County employees, supervision, 8.255

Defined, ORCP 81A

Direction of court, conformance, 8.225

Dissolution suits, health insurance notices, lia-

bility, 107.092

Duties, 8.225

Election, CONST. VII(Orig) §15

Filing, papers, 8.225

Homestead lien discharge, deposits, notice,

18.412

Insurance

Liquidation, rehabilitation, assessments, 734.400 Unauthorized insurers, 731.328, 746.320, 746.340

Judgments, see JUDGMENTS, generally

Judicial administrative duties, mandamus to enforce, 1.025

Lien foreclosure sale, petition, 87.272

Mandamus to enforce duties, 1.025

Notarial acts, performing, 194.255 et seq.

Oath, 44.320

Practicing law, prohibited, 8.245

Publication, affidavits, filing, 193.080

Recording proceedings, 8.225

Records, generally, 7.010 et seq.

Seal, court, keeping, 8.225

Seals, 1.030, 205.110

TRIAL COURT ADMINISTRATORS	TRIALS (Cont.)
(Cont.)	Crimes and offenses (Cont.)
Security deposits, 22.030	Justice courts
State employee, status as, 8.235	Court or jury, trial by, 156.110, 156.130
Testimony, 44.320	Fee, payment, 156.160
	Law questions and discussions, court, 136.030, 136.310, 136.320
TRIALS	Misdemeanor treated as violation, absence of defen
Advisory jury, ORCP 51D	dant and counsel, 136.040
Appearances, see APPEARANCES	Municipal courts, juries, 221.354
Attendance of judge, 14.210	New trials, see NEW TRIALS
Audio records	Order of proceedings, 136.330
Appeal, basis, 19.385 Certification, 8.360, 19.370	Postponement, 136.070
Destruction, 7.120, 7.124	Presence of defendant, 135.767, 136.040
Loss, effect, 19.420	Prosecution, see PROSECUTION , generally
Report of proceedings, 8.340, 8.350, 8.360	Public officials, generally, CONST. VII(Am) §6, CONST. VII(Orig) §19
Circuit court, municipal court appeals, 221.390	Public trials, generally, 1.040, 136.001,
Condemnation actions, 35.305	CONST. I §10, CONST. I §11
Consent, jury trial by, ORCP 51D	Questions of fact and law, see QUESTIONS OF
Construction lien suits, 87.060 Continuance, see CONTINUANCES, generally	FACT AND LAW, generally
Counsel, right to, see ATTORNEYS AND LAW	Reasonable doubt, see EVIDENCE
PRACTITIONERS	Records
Court, trial by, see Trial by court, this topic	Jury polling, 136.330 Post-conviction relief proceedings, evidence pro-
Courts-martial, see MILITARY JUSTICE	cedure, 138.630
Crimes and offenses Appeals, see APPEAL AND REVIEW	Transcripts, see TRANSCRIPTS
Appearances	Rules of Civil Procedure, certain, application,
(Generally), 136.040	136.210, 136.330
Adults in custody, 135.767	Speedy trial
Simultaneous electronic transmission, by, see	(Generally), 135.745 et seq.
APPEARANCES	Adults in custody, requesting early trial,
Case in chief, 136.330	135.760, 135.763, 135.765 Continuances, 135.750, 135.752, 135.763
Circuit court, municipal court appeals, 221.390 Codefendants	Dismissal, 135.745, 135.752, 135.765
Conviction or acquittal, one or more, 136.470	Diversion, waiver, 135.891, 135.896
Peremptory challenges, 136.250	Justice courts, 156.090
Commitment and custody, released defendants,	Periods of time excluded from limits, 135.748
136.110	Time limits, generally, 135.746, 135.763
Construction of statutes, court, 136.310	Victims' rights, 147.430
Continuances, see CONTINUANCES Court, trial by	Stays, attorneys, challenged authority, 9.350 Subpoena, see SUBPOENAS
(Generally), 136.001	Time
Consent, CONST. I §11	Arguments to jury, limitation, 136.330
Enhancement fact, 136.770, 136.773	Custody pending commencement, 136.290
Justice courts, 156.110	Defendants in custody, priority, schedule dates,
Courts-martial, see MILITARY JUSTICE	136.285
Custody of defendants (Generally), 136.290, 136.295	Transcripts, see TRANSCRIPTS
Adults in custody, presence at proceedings,	Trial court, defined, 131.005
135.767	Unpreparedness of district attorney, dismissal, 136.120
Continuance, 135.750	Venue, see VENUE
Justice courts	Verdicts, see VERDICTS
Defendant not released, 156.440	Victims, see VICTIMS OF CRIME
Jurisdiction lacking, procedure, 156.510 Pending commencement, time limitation,	Violations
136,290	(Generally), 153.076
Released defendants, order committing to cus-	Court authority, 153.070
tody, 136.110	Evidence
Depositions, condition, 136.080	(Generally), 153.080 Who may present, 153.083
District attorney not ready, dismissal, 136.120	Failure to appear, 153.064, 153.992
Enhancement fact at sentencing, see SENTENCE	Jurisdiction, 221.339
AND PUNISHMENT Evidence, see EVIDENCE, generally	Notice, 153.073
Exclusion of persons from, 1.040, 40.385	Officers issuing citation, authority, 153.083
Fitness to proceed, see MENTAL DISORDERS	Request, defendant, 153.061
(CRIMES AND OFFENSES)	Time and place, 153.073
Impeachment of public officials, prohibition,	When required, 153.070
CONST. VII(Am) §6, CONST. VII(Orig) §19	Witnesses, testimony, 153.080, 153.083 Custody of defendants, see Crimes and offenses,
Interpreters, 40.325 Joint indictment, 136.060	this topic
Juries, see JURIES AND JURORS, generally	Declaratory judgment cases, 28.090
,	V V C,

TRIALS (Cont.)

Disqualification

Circuit court judges, see CIRCUIT COURT **JUDGES**

District attorneys, 8.710

Evidence, see EVIDENCE, generally

Exceptions, ORCP 59H

Exclusion of persons from, 1.040

Fact issues, see QUESTIONS OF FACT AND LAW, generally

Fees, see COURTS

Fitness to proceed, see MENTAL DISORDERS (CRIMES AND OFFENSES)

Forcible entry and detainer actions, demand, fee, 105.130

Functions of jury, 10.095

Hearing, chambers, 3.070

Impeachment of public officials, prohibition,

CONST. VII(Am) §6, CONST. VII(Orig) §19

Interpreters, 40.325

Joint

(Generally), ORCP 53A

Sessions, circuit court, 3.075

Judicial notice, see EVIDENCE

Judicial orders, disputable presumption, 43.140, 43.170, 43.180

Juries, see JURIES AND JURORS, generally

Justice courts, 52.010, 52.020

Mandamus, 34.200

Manner of, 52.030

Misdemeanor treated as violation, absence of defendant and counsel, 136.040

Motions, see MOTIONS, generally

New trials, see NEW TRIALS, generally

Order of proceeding

Condemnation actions, 35.305 Justice courts, 52.020, 52.030

Orders, judicial, disputable presumption, 43.140, 43.170, 43.180

Ordinances, like offense defined by statute, pro**cedure**, 3.134

Parentage proceedings, 109.155

Partition, scope, 105.240

Pending actions, chambers, hearing in, 3.070

Place, see VENUE, generally

Postponement, see CONTINUANCES, generally

Preponderance of evidence, 10.095

Presumptions, judicial orders, disputable, 43.140, 43.150, 43.160, 43.170

Public officials, generally, CONST. VII(Am) §6, CONST. VII(Orig) §19

Public trials, generally, 1.040, 136.001, CONST. I §10, CONST. I §11

Questions of fact and law, see QUESTIONS OF FACT AND LAW, generally

Records

Audio, see Audio records, this topic

Transcripts, see TRANSCRIPTS, generally

Retrials, see NEW TRIALS, generally

Right to counsel, see ATTORNEYS AND LAW PRACTITIONERS

Separate

(Generally), ORCP 53, ORCP 53B

Counterclaims, cross-claims or third party claims, ORCP 22E

Joinder of parties, ORCP 28B

Sessions, circuit court, 3.075

Simultaneous electronic transmission, defendant appearance by, see APPEARANCES

Small claims cases, 46.415, 46.465, 55.080

Speedy, see Crimes and offenses, this topic Stay, see STAY OF PROCEEDINGS, generally

Stenographic record, loss of, 19.420

TRIALS (Cont.)

Subpoenas, see SUBPOENAS, generally Transcripts, see TRANSCRIPTS, generally Trial by court

(Generally), ORCP 51

Criminal actions, see Crimes and offenses, this

Findings of fact, ORCP 62

Issues of law, ORCP 51B

Manner of proceedings, ORCP 58A

New trial grounds, ORCP 64C

Venue, see VENUE, generally

Verdicts, see VERDICTS, generally

Victims of crime, see VICTIMS OF CRIME

View of real property, 10.100

Violations, see Crimes and offenses, this topic

Witnesses, see WITNESSES, generally

TRIBAL GOVERNMENTS

See INDIANS, generally

TRIBUTYLTIN

See PESTICIDES AND PESTS

TRIP PERMITS

Motor vehicles, see MOTOR VEHICLES

TRIPLE MAJORITY ANNEXATION

(Generally), 199.490

TROLLEYS

See RAIL FIXED GUIDEWAY PUBLIC TRANS-PORTATION SYSTEMS, generally

TROUT

See COMMERCIAL FISHING; FISH AND WILD-LIFE

TRUCKS

See MOTOR CARRIERS, generally; MOTOR VEHI-CLES

TRUST CODE, OREGON UNIFORM

See TRUSTS AND TRUSTEES, generally

TRUST DEEDS

See also MORTGAGES

Attorneys

Fees, see ATTORNEY FEES

Foreclosures, resolution conferences, 86.732

Trustees, as, 86.713

Authorized, 86.710

Banks as trustee, 86.713

Beneficiaries

Defined, 86.705

Foreclosure

Resolution conferences, see Foreclosure, this topic

Sale, bidding, 86.782

Liability, 86.720

Mortgagee, as, 86.715 Reconveyance, failure to request, 86.720

Successor trustee, appointment, 86.713

Trustee

Attorney or law practice, representing, 86.713 Defined (other than beneficiary), 86.705

Construction liens, priority, 87.025

TRUST DEEDS (Cont.)	TRUST DEEDS (Cont.)
Correction of errors, recorded deeds, 86.722	Foreclosure (Cont.)
Death, disability, insanity of party, 86.764	Sales (Cont.)
Default	Deed, contents, 86.800
Cure, effect, 86.778	Deficiencies after sale, 86.797
Foreclosure, see Foreclosure , this topic Notice, 86.752, 86.756, 86.761, 86.806	Discontinuing proceedings, cure of default,
Deficiencies after foreclosure, 86.797	86.778 Effect of sale, 86.797
Definitions , 86.705, 86.707	Failure to give notices, 86.761, 86.767
Errors, correction, recorded deeds, 86.722	Information from trustee, prior to sale, 86.786,
Escrow agents as trustees, 86.713	86.789
Fees	Judicial foreclosure optional, 86.710
Attorney fees, see ATTORNEY FEES	Nonprofit purchasers, impermissible conditions
Resolution conferences (foreclosures), 86.726,	for approving sale, 86.812
86.729, 86.741	Notice of sale, see Notices , this topic
Trustees, 86.720, 86.794, 86.809 Fiduciary duties, trustees or successor trustees,	Possession after sale, 86.782 Postponing sale, 86.782, 86.789
86.713	Procedure, 86.752
Foreclosure	Proceeds of sale, 86.794
(Generally), 86.726 et seq.	Proclamation adjournment, sale postponement,
Advertisement and sale, generally, 86.752	86.782
Affidavits	Receiver, appointment, 86.752
Foreclosure avoidance measures, ineligibility,	Rescinding sale, requirements, 86.782
notice, 86.748	Sale procedures, generally, 86.782
Resolution conference exemption, beneficiaries, 86.726, 86.741	Short sales Impermissible conditions for approving,
Sale notice, 86.774	86.812
Default notice, 86.752, 86.756, 86.761, 86.806	Residual debt, actions for after sale, 86.157
Definitions, 86.705, 86.707	Statute of limitations, 86.815
Foreclosure Avoidance Fund, 86.744	Tenants, effect on, 86.771, 86.782, 90.367
Foreclosure avoidance measures, 86.707, 86.732,	Veterans loans, see VETERANS
86.748	Violations, penalties, 86.741, 86.748
Judicial Commencement, 86.815	Garnishment, setoffs, amounts owing, 18.620 Grantor as mortgagor, 86.715
Complaint, requirements, 88.010	Joint sellers, payment rights, 93.240
Deficiencies after foreclosure, 86.797	Judicial foreclosure, see Foreclosure, this topic
Optional, 86.710	Law practice as trustee, 86.713
Procedure, 86.752	Line of credit instruments, 86.155
Time, 86.815	Loan agreement, prepayment penalty statement,
Methods of foreclosure after breach, 86.710	86.150
Notices, see Notices , this topic	Master form instrument, recording, 93.779,
Parties, trustee, 86.713 Resolution conference	93.780, 93.790 Memorandum, 93.710
(Generally), 86.726	Mortgage, trust deed as, 86.715
Agent of beneficiary, authority, 86.732	Mortgagee as beneficiary, 86.715
Attendance at, 86.732	Mortgagor as grantor, 86.715
Attorney General duties and powers, 86.741,	Notes, foreign insurers, taking and enforcing,
86.744	731.380
Certificate of compliance, 86.736	Notices
Defined, 86.707 Exemptions, 86.726	Default, 86.752, 86.756, 86.761, 86.806 Foreclosure avoidance measure, ineligibility, 86.748
Fees, 86.726, 86.729, 86.741	Notice of sale
Foreclosure Avoidance Fund, 86.744	(Generally), 86.752, 86.764, 86.771
Foreclosure avoidance measures, terms, 86.732	Amended notice, 86.782
Information from grantor, requirements, 86.729	Contents, 86.771
Liability, facilitators, 86.729	Copies, 86.806
Notices, 86.729, 86.736	Department of Revenue or other state agency
Procedure to request, 86.726 Report, 86.732	having lien, etc., 86.764 Failure to give, 86.767
Representation of grantor, 86.732	Methamphetamine disclaimer, 86.771
Scheduling, 86.729	Publication, 86.774
Suspension or postponement, 86.732	Service, 86.774
Unlawful trade practices, beneficiaries, 86.741,	Tenants, notices to, 86.771, 86.782
646.607	Resolution conferences, 86.729, 86.736
Sales	Warning to lien debtors, 88.010
Action for debt, effect, 86.752	Power of sale, 86.710
Advertisement and sale, generally, 86.752 Affordable housing covenants, effect, 86.782	Prepayment penalty, statement in loan agree- ment, 86.150
Allowed, when, 86.752	Proceeds of sale, 86.794
Bids, 86.782	Promissory note, prepayment penalty statement,
Commencement, time, 86.815	86.150
Compensation, trustee, 86.809	Purchaser at sale
Cure of default, method, effect, 86.778	Deed, delivery, contents, 86.782, 86.800

TRUST DEEDS (Cont.)

Purchaser at sale (Cont.)

Effect of sale, 86.797

Payment, 86.782

Possession, property, 86.782

Recitals in deed, effect, 86.803

Recitals, deed, effect, 86.803

Reconveyance, liability for failure, 86.720 Recording

Advertisement and sale, foreclosure by, require-

ments, 86,752

Copies, requesting, 86.806

Correction of errors, 86.722

Foreclosure avoidance measure ineligibility, affida-

vits, 86.748

Index, 93.610

Master form instrument, 93.779, 93.780, 93.790

Recitals, evidence, 86.803

Short form instrument, 93.779, 93.790, 93.800,

Release, title insurance company or insurance **producer**, 86.720

Rules

Notice of default, 86.756

Resolution conferences (foreclosures), 86.726. 86.732, 86.741

Sales, see Foreclosure, this topic

Securities law, registration exemption, 59.035, 59.045

Service, notice of sale, 86,774

Short form instrument, recording, 93.779, 93.790, 93.800, 93.802

Short sales, see Foreclosure, this topic

Taxation, property

Homestead deferral program, prohibition clauses, void, 311.700

Lien priority, 311.405, 311.674

Title insurance companies as trustee, 86.713 Trustee

Advertisement and sale, foreclosure, conditions, 86.752

Attorney for, 86,782

Certificate of authority to transact business, 86.713

Compensation, 86.794, 86.809

Deed to purchaser at sale, contents, 86.800

Defined, 86.705

Duties, 86.713

Fees, 86.720, 86.794, 86.809

Information provided prior to sale, upon request,

86.786, 86.789

Liability, 86.720

Proceeds, sale, 86.794

Qualifications, 86.713

Reconveyance, failure, 86.720

Sale, 86.782

Successor, 86,713

United States or agency as trustee, 86.713

Veterans loans, see VETERANS

TRUSTS AND TRUSTEES

See also FIDUCIARIES; PRINCIPAL AND INCOME ACT, UNIFORM

(Generally)

Application and construction, 130.900, 130.910

Common law of trusts, principles of equity, 130.025

Default and mandatory rules, 130.020

Definitions, 130,010

Electronic records and signatures, 130.905

Governing law, 130.030

Knowledge, described, generally, 130.015

Nonjudicial settlement agreements, 130.045

Notice, methods of giving, waiver, 130.035

TRUSTS AND TRUSTEES (Cont.)

(Generally) (Cont.)

Principal place of administration, 130.022

Qualified beneficiaries, other persons treated as, 130.040

Scope, 130.005

Short title, 130,001

Abatement, insufficiency of trust property,

130.237

Accounting by trustees

Charitable, supervision, 128.670

Nursing homes and care facilities, 441.318

Surety discharge, 33.510, 33.520

Accounts, see FUNDS AND ACCOUNTS, generally Actions and proceedings

Administration, role of court, 130.050

Attorneys and law practitioners, see ATTORNEY FEES; ATTORNEYS AND LAW PRACTI-

Claims based on debts of settlor, see Claims based on debts of settlor, this topic

Costs and disbursements, party represented by trustee, 20.150

Creditor's claims, see Claims by creditors, this

Jurisdiction, 130.055, 130.060, 130.355

Liability of trustees, see Liability of trustees, this

Limitation, see Limitation of actions, this topic Modification or termination of trust, see Modification or termination of trust, this topic

Nonjudicial settlement agreements, 130.045, 130.200, 130.305

Notice, generally, 130.035

Proposed action by trustee, beneficiary objection, $1\bar{3}0.733$

Trustee of express trust, action against, limitation of actions, 12.274

Venue, generally, 130.065

Administration

See also Duties and powers of trustee, this topic Court's role, 130.050

Principal place of administration, 130.022

Adopted persons, 112.195

Adviser, appointment and removal, 130.735

Annulment of marriage, 107.036, 107.105, 107.135, 130.535

Appointment

Generally), 93.190, 107.105, 111.085

Adviser, 130.735

Port of Portland, special trust funds, administration, 778.030

Special representative, 130.120

Vacancies, successors, 130.615

Apprenticeship or training trust, property tax exemption, 307.580

Arts Trust Account, 359.110, 359.120

Attorneys and law practitioners, see ATTORNEY FEES; ATTORNEYS AND LAW PRACTI-

Banks, see BANKS AND BANKING

Bonds and undertakings

Fiduciaries, see FIDUCIARIES

Trust businesses, 709.030, 709.220

Trustees, 130.605

Business trusts

Annual reports, 128.595

Assumed business names, 128.575, 128.595

Authority to do business, 128.565, 128.575, 128.590

Banking laws, application, 128.570

Certificates of authority, 128.575, 128.590

Contempt proceedings, defendant, 33.025

Corporation laws, application, 128.580

TRUSTS AND TRUSTEES (Cont.)	TRUSTS AND TRUSTEES (Cont.)
Business trusts (Cont.)	Charitable organizations (Cont.)
Defined, 128.560	Supervision (Cont.)
Documents, filing and fees, 128.600	Investigations, 128.650, 128.680, 128.690
Fees, 128.575, 128.595, 128.600	Penalties, 128.670, 128.675, 128.992
Foreign Authority to do business, 128.565, 128.575,	Registration, 128.650, 128.660 Reports, 128.650, 128.670
128.590	Rules, 128.660, 128.670
Corporation laws, application, 128.580	Short title, 128.610
Mortgages, note transactions, 128.580	Tax exemptions, list of claims, 128.730
Service, process, 128.580	Testamentary instruments, copy to Attorney
Taxation, 316.279 Forms, documents filing, 128.573	General, 128.720 Children, pretermitted, revocable trusts, 130.555
Inactivation, 128.597, 128.599	Claims based on debts of settlor
Liability, 128.580, 128.585	(Generally), 130.350 et seq.
Racketeering, see RACKETEERING, generally	Affidavit, closure of case, 130.440
Reinstatement following inactivation, 128.599	Allowance or disallowance of claim
Rules, see Rules , this topic Service, process, 128.580	(Generally), 130.400 Court, reversal of trustee disallowance, 130.410
Shares, 128.560, 128.580, 128.585	Order for payment, 130.405
Signing false document for filing with Secretary of	Application of laws, 115.335, 130.350
State, 128.993	Closure of case, 130.440
Taxation, 316.279	Commencement of proceedings, trustee, 130.355
Title to property, 128.580 Trust instruments, filing, 128.575	Compromise, 130.400 Consolidation, 130.450
Cemeteries, see CEMETERIES	Contingent debt, 130.395
Certification of trust, 130.860	Continuance, good cause, 130.445
Charitable organizations	Debts
Annuities, application of Insurance Code, 731.038,	Contingent or unliquidated, 130.395
731.039 Creation of trust, purposes, enforcement, 130.170	Due, amount allowed, 130.380, 130.390 Not due, 130.385
Disqualification, tax status, 128.760, 128.763,	Security, 130.390
128.766, 128.769, 316.747, 317.491	Dismissal, want of prosecution, 130.445
Estate tax, 116.343	Distribution, contingent or unliquidated debt,
Investigations, 128.650, 128.680, 128.690	130.395
Modification or termination of trust, 130.170, 130.205, 130.210	Encumbrances, 130.390 Evidence supporting, 130.375, 130.410
Nonjudicial settlement agreements, 130.045	Filing fees, 130.355, 130.400
Private foundation trusts, federal tax regulations,	Form of claim, 130.375
conformity, 128.085, 128.095	Insured claims, 130.435
Prudent Management of Institutional Funds Act,	Investigation, trustee, 130.370
Uniform, see CHARITABLE AND BENEVO- LENT ORGANIZATIONS	Judgment, claim based on, 130.380 Jurisdiction, 130.355
Qualified beneficiary, treatment as, 130.040	Liability insurance, effect, 130.435
Solicitation of funds, see CHARITABLE AND	Lienholders, limitation of actions, applicability,
BENEVOLENT ORGANIZATIONS	130.435
Split-interest trusts, federal tax regulations, conformity, 128.090, 128.095	Liens, property of trust estate, 130.380 Limitation of actions
Supervision	(Generally), 130.350
(Generally), 128.610 et seq.	Lienholders, 130.435
Accountings, 128.710	Public bodies, 130.430
Application of statutes, 128.630, 128.640	Submission of claims, 130.360 Tolling, 130.420
Articles of incorporation, 128.660, 128.680 Attorney fees, 128.735	Waiver, conditions, 130.415
Construction of statutes, 128.750	Notice
Definitions, 128.620	(Generally), 130.360
Enforcement proceedings, 128.675, 128.690,	Contents, 130.360
128.710, 128.735 Exemptions, 128.640	Disallowance of claim, 130.400 Dismissal, judgment, want of prosecution,
Expenses incurred, 128.670	130.445
Fees, 128.670, 128.675	Individual claimants, 130.370
Filing	Publication, 130.365
Articles of incorporation, 128.660	Order for payment, 130.405
Instruments of trust, 128.660, 128.720	Petition to close case, 130.440
Registration statement, 128.660 Reports, 128.670	Priority of claims, 130.425 Probate, claims against estate, inapplicability of
Instruments of trust	laws, 115.335
Contrary provisions, effect, 128.630	Proportional payment, 130.425
Filing, 128.660, 128.720	Public bodies, 130.425, 130.430
Investigations, 128.680 Registration information, 128.650	Publication, notice, 130.365 Secured indebtedness, 130.390
Inter vivos transfer documents, copy to Attorney	Unliquidated debt, 130.395
General, 128.720	Venue, 130.355

TRUSTS AND TRUSTEES (Cont.)

Claims by creditors

Overdue distribution, 130.320

Personal obligations of trustee, 130.325

Rights, beneficiary's creditor or assignee, 130.300

Settlor, claim against, 130.315

Spendthrift provisions

(Generally), 130.305

Exceptions, 130.310

Collection agency trust accounts, 697.058

Combination of trusts, 130.230

Compensation and expenses

Former trustees, reports, 130.630

Preparation of trust, limitations, 128.001, 646.608

Trustees, 130.635, 130.640

Conservatorships, see CONSERVATORSHIPS,

generally

Conviction of crime, incarceration, holding position of private trust, 137.281

Corporations (generally)

Business trusts, see Business trusts, this topic

Stewardship trusts, 130.193

Voting trusts, 60.254

Creation of trust

(Generally), 130.150, 130.155

Charitable trusts, 130.170

Death benefits, 130.150

Fraud, duress, or undue influence; voiding trust, 130.175

Methods, 130.150

Noncharitable trusts without ascertainable benefi-

ciary, 130.190

Oral trusts, 130.180

Other states, countries, or jurisdictions, 130.160

Pet trusts, 130.185

Purposes, generally, 130.165

Stewardship trusts, 130.193

Cultural Development, Trust for, see CULTURAL DEVELOPMENT, TRUST FOR, generally

Cy pres, modification or termination of charitable trust. 130.210

Damages, trustee liability, 130.805, 130.810

Death, simultaneous, trust as governing instrument, 112.570

Debt management service providers, consumer trust accounts, 697.682, 697.722

Deeds, see TRUST DEEDS, generally

Definitions

Oregon Uniform Trust Code, 130.010

Uniform Principal and Income Act, 129.205

Digital assets, disclosures to trustees, 119.042, 119.046, 119.052

Disabilities, persons with, see DISABILITIES, PERSONS WITH

Disclaimer of property interests, see DIS-CLAIMER OF PROPERTY INTERESTS

Division of trusts, 130.230, 130.232

Divorce, 107.036, 107.105, 107.135, 130.535

Duties and powers of trustee

(Generally), 130.650, 130.665, 130.720, 130.725 Accounting, see **Accounting by trustees**, this

topic

Adviser, effect, 130.735

Certification of trust, 130.860

Claims, enforcement and defense, 130.700

Control and direction of trust property, 130.690

Costs of administration, 130.670

Delegation, 130.310, 130.680

Digital assets, 119.042, 119.046, 119.052

Directing, power, 130.685

Discretionary powers

(Generally), 130.715

Creditor's claim against settlor, effect, 130.315

TRUSTS AND TRUSTEES (Cont.)

Duties and powers of trustee (Cont.)

Former trustees, duties with respect to, 130.630, 130.705, 130.710

Impartiality, 130.660

Informing beneficiaries, 130.710

Investments, prudent, see Prudent Investor Act,

Uniform, this topic

Loyalty, 130.655

Proposed action, notice to beneficiaries, 130.733

Prudent administration, 130.665

Recordkeeping, identification of trust property, 130.695

Reports

(Generally), 130.710

Former trustees, 130.630, 130.710

Skills or expertise, 130.675

Termination of trust, distributions, 130.730

Vesting of beneficiary's interest, 130.730

Electronic records and signatures, generally, 130 905

Employees' trusts, 128.510, 128.520

Energy revenue bonds, 470.620

Estate tax, see ESTATE TAX

Fees

Business trusts, 128.575, 128.595, 128.600

Charitable Trust and Corporation Act, 128.670, 128.675

Circuit court filing fee, generally, 21.135

Claims based on debts of settlor, filing, 130.355,

Foreclosure advertisement and sale, trustee, 86.809

Former trustees, reports, payment, 130.630

Nonjudicial settlement agreements, filings, 130.045

Financial abuse or exploitation, see ABUSE OF PERSONS

Forest Resource Trust, see FORESTS AND FORESTRY

Foundations, private, federal tax regulations, conformity, 128.085, 128.095

Funds, see FUNDS AND ACCOUNTS, generally

Gifts to minors, custodian, see GIFTS AND DONATIONS

Homestead tax deferral, certain trustees, 311.668 Homicide or abuse, effect, 112.515, 112.525, 112.535

In terrorem clauses, 130.235

Income

See also PRINCIPAL AND INCOME ACT, UNI-FORM

Capital gains, 130.715

Investment, see Investments, this topic

Private foundation trusts, 128.085, 128.095

Split-interest trusts, 128.090, 128.095

Income tax (state), see INCOME TAX (STATE) Insurance

Investments, insurers, 733.578, 733.650

Multiple employer welfare arrangements, trusts carrying out, application of Insurance Code, 750.333

Policy proceeds, 732.240

Rehabilitation grounds, insurer, 734.150

Testamentary additions to trust, 112.265

Trust funds

Captive insurers, 735.162

Insurance producers, 744.083

Policyholder surcharges, 735.245

Reinsurance criteria, 731.509 Surplus lines insurance, 735.415

Voluntary dissolution of insurers, 732.235

Investment trusts, see Business trusts, this topic

TRUSTS AND TRUSTEES (Cont.) TRUSTS AND TRUSTEES (Cont.) **Investments** Modification or termination of trust (Cont.) See also PRINCIPAL AND INCOME ACT, UNI-Nonjudicial settlement agreements, 130.045, 130.200 **FORM** Stewardship trusts, 130.193 Clearing corporations, deposit of securities, 128.100 Tax objectives of settlor, modification to achieve, F.H.A. mortgages, bonds, 86.620 Obligations secured by mortgage insurance, 742.284Unanticipated circumstances, 130.205 Uneconomic trusts, 130.215 Private foundation trusts, federal tax regulations, Nonjudicial settlement agreements, 130.045, compliance, 128.085, 128.095 Prudent, see Prudent Investor Act, Uniform, 130.200, 130.305 Nursing homes and care facilities, see NURSING this topic Split-interest trusts, federal tax regulations, com-HOMES AND CARE FACILITIES Ocean renewable energy facilities, 274.879 pliance, 128.090, 128.095 Trust businesses, see BANKS AND BANKING Ocean Science Trust, Oregon, see OCEAN AND SHORE Judicial proceedings, see Actions and proceed-Office of trustee ings, this topic (Generally), 130.600 et seq. Labor contractors, wages, 658.415 Acceptance or rejection of trusteeship, 130.600 Land bank authorities, dissolution, 465.621 Bond, 130.605 Liability of trustees Compensation and expenses, 130.635, 130.640 (Generally), 130.800 et seq. Cotrustees, 130.610 Adviser's directions, effect, 130.735 Delivery of property by former trustee, 130.630 Attorney fees and costs, 130.815 Duties and powers, see Duties and powers of Breach of trust, 130.730, 130.800, 130.805 trustee, this topic Certification of trust, 130.860 Removal, see Removal of trustees, this topic Damages, 130.805, 130.810 Resignation, 130.620 Exceptions Vacancy, appointment of successor, 130.615 Beneficiary's consent, release, or ratification, Oral trusts, creation, evidence, 130.180 130.840 Oregon 529 Savings Board, trustee agency, Exculpation, 130.835 178.325Reliance on trust instrument, 130.825 Pet trusts, 130.185 Unanticipated events, 130.830 Powers of trustee, see Duties and powers of Exculpation, 130.835 trustee, this topic Limitation of action, 130.820 Prearranged funeral plans, see FUNERALS AND Partnership interests, 130.850 **FUNERAL BUSINESSES** Personal liability, limitations, 130.845, 130.850 Preparation of trust, accepting payment, 128.001, Protection of person dealing with trustee, 130.855 646.608 Remedies, breach of trust, 130.800 Principal, see PRINCIPAL AND INCOME ACT, Termination of trust, release from liability, 130.730 UNIFORM, generally Liens Private foundation trusts, federal tax regula-Companies, 709.220, 709.440 tions, conformity, 128.085, 128.095 Deeds, see TRUST DEEDS, generally Probate, see PROBATE Life insurance, see LIFE INSURANCE **Property** Limitation of actions Joint tenancy, 93.190, 93.200 (Generally), 130.820 Real property Action against trustee of express trust, 12.274 (Generally), 41.560, 93.020 Breach, fiduciary obligation, 131.125 Conveyances, 93.210, 93.220 Claims based on debts of settlor, see Claims based Evidence, presumptions, conveyance, 40.135 on debts of settlor, this topic State lands, trust lands, 273.462, 273.463, Patent lands, 12.040 273.464 Proposed action by trustee, beneficiary objection, Revocable trusts, see Revocable trusts, this topic 130.733 Sales, see Sales of property, this topic Revocable trust, action contesting validity, 130.515 **Prudent Investor Act, Uniform** Marriage (Generally), 130,750 et seg. Marital deduction gifts, 130.240 Diversification of investments, 130.760 Revocable trusts, 130.518, 130.530, 130.535 Prudent investor rule Misapplication, entrusted property, 165.095 (Generally), 130.755 **Modification or termination of trust** Compliance, determination, 130.770 (Generally), 130.195 Language authorizing investment, terms, Abatement, insufficiency of trust property, 130.237 130.775 Charitable trusts, 130.170, 130.205, 130.210 Trustee duty, 130.765 Combination, 130.230 Public utilities, certificates of beneficial inter-Cy pres, 130.210 ests in trust, issuance, 757.415 Distribution upon termination, 130.730 Qualified beneficiaries, other persons treated as, Division, 130.230, 130.232 130.040 Fraud, duress, or undue influence; voiding trust, Real estate investment trusts, see Business 130 175 trusts, this topic Impaired administration, 130.205 Real estate licensees, see REAL ESTATE LICENS-In terrorem clauses, 130.235 Irrevocable trusts, consent, 130.200 Recordkeeping by trustees, 130.695 Marital deduction gifts, 130.240 Removal of trustees

(Generally), 130.625

Mistakes, reformation, 130.220

TRUSTS AND TRUSTEES (Cont.)

Removal of trustees (Cont.)

Bond cancellation, surety discharge, 33.510 Charitable trusts, accountings, 128.710

Reports, trustees, see Duties and powers of trustee, this topic

Representation

(Generally), 130.100

Fiduciaries, 130.110

Holder of testamentary power of appointment,

Identical interest, person having, 130.115

Parents, 130.110

Special representative, 130.120

Resignation of trustee, 130.620

Restitution, trust as victim, 137.106

Retirement Savings Board, Oregon, trustee agency, 178.210

Revocable trusts

(Generally), 130.500

Action contesting validity, 130.515

Amendment, 130.505

Distribution, 130.515

Limitations on action, 130.515

Powers of settlor, generally, 130.510

Revocation, 130.505

Rules governing

Application of laws, 130.525

Children, pretermitted, 130.555

Contract of sale of property, 130.540

Descendants, passage of assets, class gifts,

130.550

Divorce or annulment, 130.535

Encumbrance or disposition of property after execution, 130.545

Failure of specific distribution, 130.560, 130.565

Gifts, advancements against share of trust, 130.570, 130.575

Marriage, 130.518, 130.530, 130.535

Specific distribution, defined, 130.520

Tenants by the entirety, conveyance of property held as, 130.518

Vesting of beneficiary's interest, 130.730

Withdrawal, power of, 130.510

Rights of person dealing with trustee, generally, 130.855

Rules

Business trusts

Annual reports, 128.595

Document filing, 128.573, 128.600

Identifying information, 128.575

Charitable organizations, 128.660, 128.670

Claims based on debts of settlor, notices, 130.370

Default and mandatory rules, 130.020

Disqualification of charitable organizations,

128.769

Revocable trusts, see Revocable trusts, this topic Rural rehabilitation, see RURAL REHABILITA-

TION Sales of property

Revocable trusts, 130.540

Securities, registration, exemption, 59.035

Special Acts as to real property forbidden,

CONST. IV §23

School districts, tax levy funds, bond retirement, holding in trust, 328.260

Settlement agreements, nonjudicial, 130.045, 130.200, 130.305

Simultaneous death, trust as governing instrument, 112.570

Spendthrift provisions, see Claims by creditors, this topic

TRUSTS AND TRUSTEES (Cont.)

Split-interest trusts, federal tax regulations, conformity, 128.090, 128.095

State buildings, trust fund financing, see STATE BUILDINGS

State lands, trust lands, 273.462, 273.463, 273.464 Stewardship trusts, 130.193

Supervision, charitable trusts, see Charitable organizations, this topic

Taxation

Apprenticeship or training trust, exemption, 307.580

Capital gains, inclusion in income, 130.715

Discretionary powers of trustee

(Generally), 130.715

Creditor's claim against settlor, effect, 130.315

Estate tax, see ESTATE TAX

Income tax, see INCOME TAX (STATE)

Marital deduction gifts, 130.240

Special assessments, deferral, trustee acting for taxpayer, 311.706

Valuation, property, separate assessment of trustee, 308.135

Termination, see Modification or termination of trust, this topic

Testamentary trusts

Additions to trusts, 112.265

Charitable, copy to Attorney General, 128.720

Electronic Transactions Act, Uniform, exception,

Homicide or abuse, effect, 112.465, 112.495, 112.505, 112.535

Principal or income, receipts as, 129.250

Successor trustees, appointment, 111.085

Vesting of beneficiary's interest, 130.730

Trust businesses, see BANKS AND BANKING

Trust deeds, see TRUST DEEDS, generally

Trustees, office, see Office of trustee, this topic

Unemployment insurance, see UNEMPLOYMENT INSURANCE

Uniform Prudent Investor Act, see Prudent

Investor Act, Uniform, this topic

Uniform Trust Code, Oregon, 130.001 et seq.

Unitrust, conversion to, 129.225

University boards of trustees, see COLLEGES AND UNIVERSITIES

Vector control districts, see VECTOR CONTROL DISTRICTS

Vesting of beneficiary's interest, 130.730

Wills, see WILLS

Workers' compensation contributions, civil penalties, 656.562, 656.735

TRUTH VERIFICATION AND DECEPTION DETECTION

See POLYGRAPHS AND POLYGRAPH EXAMIN-ERS, generally

TSUNAMIS

See also EARTHQUAKES AND SEISMIC ACTIV-ITY; EMERGENCIES AND DISASTERS

Building code provisions, 455.446, 455.447 School drills and instruction, 336.071

Warning system, 401.950, 401.952, 401.955

TUBERCULOSIS

Investigations, 433.332

Livestock, see LIVESTOCK

Penalties, 433.992

Reports, records, 433.329

TUITION

Career schools, see VOCATIONAL EDUCATION AND REHABILITATION

Colleges and universities, see COLLEGES AND UNIVERSITIES

Community colleges and districts, see COMMUNITY COLLEGES AND DISTRICTS
Schools and school districts, see SCHOOL

FINANCE

TUMALO PROJECT

See RECLAMATION

TUNNELS

Funeral processions, free passage, 811.812 Militia, free passage, 399.145 Pedestrian tunnels, failure to use, 814.060 Stopping or parking vehicle, highways, 811.550, 811.555, 811.560

TURF, ARTIFICIAL

Landscape contracting businesses, 671.522

TURKEYS

See POULTRY, generally

TURNS

 ${\bf Motor\ vehicles,\ see\ MOTOR\ VEHICLES}$

TWENTY-FIRST CENTURY SCHOOLS COUNCILS

(Generally), 329.704

TWO-PERCENT KICKER

(Generally), 291.349, 291.351, CONST. IX §14