Chapter 306

2003 EDITION

Property Taxation Generally

GENERAL PROVISIONS

306.005 Definitions applicable to property tax laws

306.006 "Manufactured structure" defined

SUPERVISION OF PROPERTY TAX ADMINISTRATION BY DEPARTMENT OF REVENUE

306.113 Legislative findings

306.115 General supervision over property tax system; correction of assessment rolls

306.120 Uniform methods of assessment; continuing study of equalization

306.125 Property tax appraisal program; maps, plats, standardized record systems for assessors and tax collectors

306.126 Appraisal of industrial property by department; delegation to county assessors; rules

306.132 Oregon Land Information System Fund

306.135 Base map system; Oregon Land Information System Advisory Committee

306.150 Inservice training for assessors and tax collectors

306.152 Training session for pools for members of board of property tax appeals

306.220 Compliance of public officers with laws and orders affecting property taxes

306.245 Standard forms for tax statement and personal property tax return

306.255 Information for taxpayers concerning property taxes, appraisals and appeals

306.265 Electronic filing of exemption and special assessment applications; rulemaking authority

PROPERTY TAX EXPENDITURE FUNDING

306.350 Legislative findings and declarations

306.353 Property tax expenditures to be funded

306.356 Property Tax Expenditure Funding Account

306.359 Procedures for determining property tax expenditure funding payments

MISCELLANEOUS PROVISIONS

306.805 Service of orders of department

306.815 Tax on transfer of real property prohibited; exceptions

GENERAL PROVISIONS

306.005 Definitions applicable to property tax laws. As used in the laws of this state relating to the assessment, levy, collection and review of ad valorem taxes, unless the context otherwise requires:

(1) "Assessor" includes, in a county having a county charter, the individual or officer performing thereunder the duties imposed upon assessors with respect to ad valorem taxes by the laws of this state.

(2) "Clerk" or "county clerk" includes, in a county having a county charter, the individual or officer performing thereunder the duties imposed upon county clerks with respect to ad valorem taxes by the laws of this state.

(3) "Court" or "county court" includes, in a county having a county charter, the body performing thereunder the duties imposed upon county courts with respect to ad valorem taxes by the laws of this state.

(4) "Sheriff" includes, in a county having a county charter, the individual or officer performing thereunder the duties imposed upon sheriffs with respect to ad valorem taxes by the laws of this state.

(5) "Tax collector" includes, in a county having a county charter, the individual or officer performing thereunder the duties imposed upon tax collectors with respect to ad valorem taxes by the laws of this state.

(6) "Treasurer" includes, in a county having a county charter, the individual or officer performing thereunder the duties imposed upon treasurers with respect to ad valorem taxes by the laws of this state. [1963 c.238 §15]

306.006 "Manufactured structure" defined. As used in ORS chapters 306, 308, 310 and 311, "manufactured structure" has the meaning given that term in ORS 446.561. [2003 c.655 §47b]

Note: 306.006 becomes operative May 1, 2005. See section 147, chapter 655, Oregon Laws 2003.

Note: 306.006 was enacted into law by the Legislative Assembly but was not added to or made a part of ORS chapter 306 or any series therein by legislative action. See Preface to Oregon Revised Statutes for further explanation.

306.010 [Amended by 1961 c.573 §1; renumbered 305.010]

306.020 [Amended by 1953 c.381 §4; renumbered 305.020]

306.030 [Renumbered 305.030]

306.040 [Subsections (2), (3) and (4) of 1959 Replacement Part enacted as 1957 c.632 §28 (subsections (2), (3) and (4) of 306.040 enacted in lieu of 316.710); subsection (5) of 1959 Replacement Part derived from 1957 c.632 §2; renumbered 305.040]

306.050 [Amended by 1959 c.492 §4; renumbered 305.050]

306.060 [Renumbered 305.060]

306.070 [Renumbered 305.070]

306.080 [Renumbered 305.080]

306.090 [Renumbered 305.090]

306.100 [Renumbered 305.100]

306.110 [Renumbered 305.110]

306.111 [Formerly 306.130; repealed by 1983 c.605 §6]

SUPERVISION OF PROPERTY TAX ADMINISTRATION BY DEPARTMENT OF REVENUE

306.113 Legislative findings. The Legislative Assembly finds that for the property tax system to function appropriately it is essential that administration be results-based, innovative and efficient. Any direction to, or review of, county administration by the State of Oregon shall carry out this finding. [1997 c.782 §1]

Note: 306.113 was enacted into law by the Legislative Assembly but was not added to or made a part of ORS chapter 306 or any series therein by legislative action. See Preface to Oregon Revised Statutes for further explanation.

306.115 General supervision over property tax system; correction of assessment rolls. (1) The Department of Revenue shall exercise general supervision and control over the system of property taxation throughout the state. The department may do any act or give any order to any public officer or employee that the department deems necessary in the administration of the property tax laws so that all properties are taxed or are exempted from taxation according to the statutes and Constitutions of the State of Oregon and of the United States. Among other acts or orders deemed necessary by the department in exercising its supervisory powers, the department may order the correction of clerical errors, errors in valuation or the correction of any other kind of error or omission in an assessment or tax roll as provided under subsections (2) to (4) of this section.

(2) The department may order a change or correction to the assessment or tax roll for the current tax year applicable to all real or personal property of the same class or in the same area if the order of the department is mailed not later than October 15 of the current tax year.

(3) The department may order a change or correction applicable to a separate assessment of property to the assessment or tax roll for the current tax year and for either of the two tax years immediately preceding the current tax year if for the year to which the change or correction is applicable the department discovers reason to correct the roll which, in its discretion, it deems necessary to conform the roll to applicable law

without regard to any failure to exercise a right of appeal.

(4) Before ordering a change or correction to the assessment or tax roll under subsection (3) of this section, the department may determine whether any of the conditions specified in subsection (3) of this section exist in a particular case. If the department determines that one of the conditions specified does exist, the department shall hold a conference to determine whether to order a change or correction in the roll.

(5) For purposes of this section, "current tax year" means the tax year in which the need for the change or correction is brought to the attention of the department.

(6) The remedies provided under this section are in addition to all other remedies provided by law. [1983 c.605 §1; 1985 c.613 §18; 1987 c.656 §1; 1989 c.171 §42; 1991 c.5 §20; 1991 c.459 §32; 1995 c.650 §66; 1997 c.541 §89]

306.116 [1991 c.459 §32a; 1995 c.650 §66a; 1997 c.541 §91,92; renumbered 305.288 in 1997]

306.120 Uniform methods of assessment; continuing study of equalization. The Department of Revenue shall:

(1) Issue regulations, bulletins, manuals, instructions and directions to county assessors, county boards of property tax appeals and tax collectors as to the methods best calculated to secure uniformity according to law, in the system of assessment and collection of taxes.

(2) Carry on a continuing study with the object of equalizing for the purposes of assessment and taxation property values within the counties and between the counties. [Amended by 1997 c.541 §94]

306.123 [1955 c.232 §1; repealed by 1963 c.84 §2]

306.125 Property tax appraisal program; maps, plats, standardized record systems for assessors and tax collectors. (1) The Department of Revenue is authorized to institute programs for the appraisal of property in counties of the state and to make appraisals for the use of county assessors and boards of property tax appeals in assessing property and reviewing assessment rolls, and may install, and assist in the preparation and maintenance of maps, plats or standardized record systems as prescribed by the department, in the offices of assessors and tax collectors.

(2) The department and county courts are authorized to enter into agreements for the sharing of the expenses of such appraisals and installations including salaries and expenses of department employees engaged therein.

(3) Counties entering into agreements pursuant to this section may pay to the Department of Revenue from time to time:

(a) Moneys to be disbursed by the department as part of the county's share in the expenses authorized under this section and agreed to under such agreements; and

(b) Moneys to reimburse the department where department disbursements under such agreements, whether from the department's appropriations from the State General Fund or from moneys credited to the Assessment and Taxation County Account, have exceeded its proportionate share of expenses and a rebalancing of expense-sharing accounts is deemed desirable or necessary.

(4)(a) All moneys received by the Department of Revenue under subsection (3) of this section shall be by it immediately turned over to the State Treasurer who shall deposit the moneys in the General Fund to the credit of an account to be known as the Assessment and Taxation County Account, and such account hereby is continuously appropriated for the purposes of this section.

(b) The Department of Revenue may use the moneys to the credit of the Assessment and Taxation County Account, or any part thereof for expenditures in connection with appraisals and installations contracted for, including cash advances for travel and living expenses of employees, and including payments to any county made to rebalance expense-sharing accounts, from time to time, where a county's disbursements under agreements entered into pursuant to this section have exceeded its proportionate share of expenses under such agreement. Any moneys received in reimbursement of these cash advances shall be deposited in the Assessment and Taxation County Account. Refunds may be made to the counties of unexpended receipts. [1953 c.232 §1; 1959 c.115 §1; 1963 c.84 §1; 1985 c.604 §6; 1997 c.541 §95]

306.126 Appraisal of industrial property by department; delegation to county assessors; rules. (1)(a) As used in this section:

(A) "Principal industrial property" means any unit of industrial property having a real market value of the improvements on the assessment roll for the preceding year of more than $5 million.

(B) "Secondary industrial property" means any unit of industrial property having a real market value of the improvements on the assessment roll for the preceding year of more than $1 million but of $5 million or less.

(b) The Department of Revenue shall appraise each principal industrial property situated within each county and advise the county assessor of its real market and assessed value and the real market value of its net improvements. No part of the cost of the

appraisal shall be borne by the county. The cost of the appraisal may be reimbursed from the County Assessment Function Funding Assistance Account as provided under ORS 294.184.

(c) The department shall appraise each secondary industrial property situated within each county and advise the assessor of its real market and assessed value and the real market value of its net improvements. The cost of the appraisal shall be reimbursed from the County Assessment Function Funding Assistance Account as provided under ORS 294.184.

(2) The department shall advise the assessor of the values determined under subsection (1) of this section by a date that is determined to give the assessor sufficient time to prepare the assessment roll.

(3) Notwithstanding subsection (1)(b) or (c) of this section, upon request of the county assessor, made prior to January 1 of the assessment year and accompanied by any information required by the department, including but not limited to a summary of the county's proposed budget of expenditures for appraisals for principal or secondary industrial properties, the department may delegate its responsibility for making the appraisals, or any of them, required under subsection (1)(b) or (c) of this section, to the county assessor. Except as provided under ORS 294.175 to 294.184, if responsibility is delegated under this subsection, the entire cost of making the appraisals delegated shall be borne by the county. No appeal may be taken from any determination of the department under this subsection.

(4) The department may adopt any rules necessary to carry out the purposes of this section.

(5) The department may adopt an appraisal schedule that promotes the efficient use of its resources. [1955 c.231 §1; 1957 c.589 §1; 1963 c.85 §1; 1989 c.796 §20; 1991 c.459 §33; 1997 c.325 §17; 1997 c.541 §96; 2001 c.303 §15]

306.127 [1955 c.230 §1; repealed by 1963 c.225 §2]

306.128 [1955 c.230 §2; 1957 c.589 §2; repealed by 1963 c.225 §2]

306.129 [1957 c.589 §3; 1975 c.789 §11; 1977 c.884 §5; repealed by 1977 c.884 §32]

306.130 [Renumbered 306.111]

306.132 Oregon Land Information System Fund. (1) The Oregon Land Information System Fund is created, separate and distinct from the General Fund.

(2) Moneys in the Oregon Land Information System Fund are continuously appropriated to the Department of Revenue for the purpose of funding a base map system to be used in administering the ad valorem property tax system. [1999 c.701 §7]

Note: 306.132 and 306.135 were enacted into law by the Legislative Assembly but were not added to or made a part of ORS chapter 306 or any series therein by legislative action. See Preface to Oregon Revised Statutes for further explanation.

306.135 Base map system; Oregon Land Information System Advisory Committee. (1) The Department of Revenue shall develop a base map system to facilitate and improve the administration of the ad valorem property tax system.

(2) In developing the base map system, the department shall be advised by an advisory committee that is hereby created and that shall be known as the Oregon Land Information System Advisory Committee. The advisory committee shall advise the department concerning the administrative and public needs related to the development of the base map system.

(3) The advisory committee shall consist of individuals appointed to the committee by the Director of the Department of Revenue. [1999 c.701 §8]

Note: See note under 306.132.

Note: Section 9, chapter 701, Oregon Laws 1999, provides:

Sec. 9. (1) The Department of Revenue, in consultation with the county governing bodies and the county assessors of this state, shall conduct a study of the appropriate level of funding for property assessment and taxation functions, and funding sources for property tax administration. In addition to a general review of the appropriate level of funding for property assessment and taxation functions, the study shall consider whether the level of funding in effect following enactment of this 1999 Act:

(a) Promotes stable tax administration and the development of high quality property appraisal data and mapping;

(b) Is sufficient to allow county assessors and the department to meet the service expectations of private sector users of property appraisal data and mapping; and

(c) Results in an appropriate sharing of costs between public and private sector users of property appraisal data and mapping.

(2) The study shall also consider various means to improve cost efficiency in the property assessment process including, but not limited to, consideration of the extent to which efficiency is improved through department assessment of property instead of county assessment of property.

(3) The department shall report the findings of the study to those interim committees of the Seventy-second Legislative Assembly having jurisdiction over property tax matters no later than December 31, 2004. [1999 c.701 §9]

306.140 [Renumbered 305.120]

306.150 Inservice training for assessors and tax collectors. (1) The Department of Revenue shall carry on at its own expense a program of inservice training for the assessors and tax collectors of the various counties:

(a) By periodically distributing to them bulletins prepared and published by the de-

partment pertaining to the principles and practices of assessment, apportionment, levy and collection of public taxes;

(b) By periodically distributing to them lists of selected readings in the fields of assessment and taxation; and

(c) By establishing and conducting such classes of instruction for county assessors and tax collectors in the principles and practices of assessment and collection of public taxes as in the opinion of the Director of the Department of Revenue may be expedient and beneficial to the needs of the state and the advancement of the tax assessing and tax collecting professions.

(2) The director may call one meeting each year of the several county assessors and may provide for the payment of the necessary traveling expenses of the assessors in attending the meeting. [Amended by 1969 c.520 §29; 2003 c.46 §9]

306.152 Training session for pools for members of board of property tax appeals. Once each year the Department of Revenue shall conduct a training session of not more than four days' duration dedicated to the schooling of persons whose names appear in the pools described in ORS 309.067 in the functions of the board of property tax appeals. [1955 c.709 §5; 1993 c.270 §24; 1995 c.226 §8; 1997 c.541 §97]

306.160 [Renumbered 305.160]

306.170 [Renumbered 305.170]

306.180 [Renumbered 305.615]

306.190 [Amended by 1955 c.610 §3; renumbered 305.190]

306.200 [Renumbered 305.200]

306.210 [Renumbered 305.210]

306.220 Compliance of public officers with laws and orders affecting property taxes. (1) Every public officer shall comply with any lawful order, rule or regulation of the Department of Revenue made under ORS 306.115, 308.335 or 309.400.

(2) Whenever it appears to the department that any public officer or employee whose duties relate to the assessment or equalization of assessments of property for taxation has failed to comply with any law relating to such duties, or the rules of the department made in pursuance thereof, the department, after an informal conference on the facts, may direct the public officer or employee to comply with such law or rule.

(3) If the public officer or employee, for a period of 10 days after service on the public officer or employee of the department's direction, neglects or refuses to comply therewith, the department may apply to the Oregon Tax Court for an order, returnable within five days from the date thereof, to compel the public officer or employee to comply with the law or rule, or to show cause why the public officer or employee should not be compelled so to do.

(4) Any order issued by the judge pursuant thereto shall be final.

(5) The remedy provided in this section shall be cumulative and shall not preclude the department from exercising any power or rights delegated to it. [Amended by 1983 c.605 §4; 1993 c.18 §67; 1995 c.650 §69; 1999 c.21 §13]

306.230 [Renumbered 305.055]

306.235 [1953 c.708 §8; renumbered 306.805]

306.240 [Renumbered 305.605]

306.245 Standard forms for tax statement and personal property tax return. (1) In order to achieve uniformity in assessment and collection of property taxes throughout the state, the Department of Revenue shall prescribe a form for use by counties using automated data processing equipment and a form for use by counties not using automated data processing equipment for each of the following categories:

(a) The tax statement referred to in ORS 311.250.

(b) The personal property tax return referred to in ORS 308.290.

(2) Counties must use the forms prescribed by the department under subsection (1) of this section.

(3) In prescribing the forms under subsection (1) of this section, the department shall consult with the appropriate county officers and employees and shall take into account the equipment available in each county.

(4) The department shall provide and shall bear the cost of each category of form described in subsection (1) of this section for each year in which the county uses the form prescribed under subsection (1) of this section for the category. [1979 c.241 §52; 1981 c.804 §110; 1987 c.158 §178; 1991 c.459 §34; 2003 c.400 §1]

306.250 [Renumbered 305.610]

306.255 Information for taxpayers concerning property taxes, appraisals and appeals. (1) The county assessor shall provide and make available to taxpayers, upon request, the following information:

(a) An explanation of the ad valorem property tax system, including but not limited to the manner in which the amount of ad valorem property tax is determined, the manner in which the taxpayer's share of that tax is determined and the manner in which the limitations on the amount of that tax is determined.

(b) An explanation of the methods of appraisal generally and, if of interest to the taxpayer, the method or methods of valuation

of the type of property with which the taxpayer is concerned.

(c) A general explanation of the manner in which to appeal the value of property and a description of the kind of information that may be needed to present an appeal.

(2) The Department of Revenue shall prepare written materials concerning each of the subjects identified in subsection (1) of this section and make those materials available to the county assessors and to individual taxpayers upon request. [1991 c.903 §6]

306.260 [Renumbered 305.755]

306.265 Electronic filing of exemption and special assessment applications; rulemaking authority. (1) If an exemption or special assessment of property that is otherwise subject to assessment and taxation requires the filing of a written application with the Department of Revenue or a county assessor in order to be granted, the department may prescribe rules that permit the filing of the application and related written material, including signatures and verifications, by electronic means and may prescribe the conditions and requirements that must be met in order for an electronic filing to constitute a valid application for exemption or special assessment.

(2) No application for exemption or special assessment that is filed electronically shall constitute a valid application unless the department has identified by rule that the exemption or special assessment is one for which electronically filed applications may be accepted. [1997 c.154 §10]

306.270 [Renumbered 305.760]

306.280 [Renumbered 305.765]

306.290 [Renumbered 305.770]

306.300 [Renumbered 305.775]

306.310 [Renumbered 305.780]

306.320 [Renumbered 305.785]

306.330 [Renumbered 306.810]

306.340 [1953 c.310 §2; renumbered 305.805]

PROPERTY TAX EXPENDITURE FUNDING

306.350 Legislative findings and declarations. (1) The Legislative Assembly finds that:

(a) As a result of section 11, Article XI of the Oregon Constitution, every property tax exemption or special assessment granted by the Legislative Assembly reduces local resources available for local public services.

(b) The Legislative Assembly creates property tax exemptions and special assessments, but cities, counties and special districts bear the cost of those exemptions in forgone property tax revenues.

(c) The demand for additional property tax exemptions and special assessments is likely to increase.

(2) The Legislative Assembly declares that adverse consequences to cities, counties and special districts may be eliminated by:

(a) Providing state funding for new exemptions and special assessments or new expansions of existing exemptions and special assessments; or

(b) Reducing or eliminating other existing exemptions at the time exemptions are created or expanded. [1999 c.821 §1]

Note: 306.350 to 306.359 were enacted into law by the Legislative Assembly but were not added to or made a part of ORS chapter 306 or any series therein by legislative action. See Preface to Oregon Revised Statutes for further explanation.

306.353 Property tax expenditures to be funded. (1) If, for tax years beginning on or after July 1, 2001, a new property tax expenditure is created, or an existing property tax expenditure is expanded, 50 percent of the amount of the property tax revenues of a city, county or special district that are forgone as a result of the new expenditure or expansion shall be funded by amounts appropriated to the Property Tax Expenditure Funding Account established under ORS 306.356.

(2) Subsection (1) of this section applies:

(a) Only to the operating taxes, as defined in ORS 310.055, of the city, county or special district.

(b) To the extent that the legislative Act creating the new expenditure or expansion also did not offset the loss of revenue by repealing or restricting one or more property tax expenditures that were in effect for the tax year immediately prior to the tax year in which the new expenditure or expansion first applies.

(3) As used in ORS 306.353 to 306.359:

(a) "Property tax expenditure" or "expenditure" means a property tax exemption or special assessment of the assessed value of property for ad valorem property tax purposes.

(b) "Special district" does not include a taxing district that imposes property taxes for the purpose of funding the public school system.

(4) Legislation that extends the applicability or operative period of a property tax expenditure is not subject to the provisions of ORS 306.353 to 306.359.

(5) Legislation that authorizes a local taxing district to exempt a class of property from the taxes of that local taxing district is not subject to the provisions of ORS 306.353 to 306.359. [1999 c.821 §2]

Note: See note under 306.350.

306.356 Property Tax Expenditure Funding Account. The Property Tax Expenditure Funding Account is created in the General Fund. Amounts appropriated to the Property Tax Expenditure Funding Account for the biennium are continuously appropriated to the Department of Revenue for the purpose of making property tax expenditure funding payments as provided in ORS 306.359. [1999 c.821 §3]

Note: See note under 306.350.

306.359 Procedures for determining property tax expenditure funding payments. (1)(a) As soon as is practicable after the end of the regular session of the Legislative Assembly, the Department of Revenue shall determine the new expenditures and expansions that are subject to the funding requirements of ORS 306.353.

(b) If an expansion of an existing property tax expenditure is subject to the funding requirements of ORS 306.353, the department shall calculate a cost adjustment factor. The factor shall be a fraction, the numerator of which is the estimated statewide amount of forgone property taxes attributable to the expenditure for the year for which the determination is being made minus the estimated statewide amount of forgone property taxes attributable to the expenditure for the tax year immediately prior to the expansion. The denominator shall be the estimated statewide amount of forgone property taxes attributable to the expenditure for the year for which the determination is being made.

(c) The department shall distribute to each county assessor a list of:

(A) The expenditures that are subject to the funding requirements of ORS 306.353 because the expenditures are new expenditures; and

(B) The expenditures that are subject to the funding requirements of ORS 306.353 because the expenditures are newly expanded expenditures, along with each newly expanded expenditure's corresponding cost adjustment factor.

(2) Each county assessor shall estimate the amount of forgone property taxes of the county and of each city and special district in the county for each expenditure listed by the department. If a cost adjustment factor is applicable to the expenditure, the county assessor shall multiply the forgone property tax attributable to the expenditure by the expenditure's cost adjustment factor. After taking into account cost adjustment factors, the county assessor shall determine the total amount of forgone property taxes from expenditures listed by the department in subsection (1)(c) of this section and shall certify the total amount so determined for the county and for each city and special district in the county to the department. Certification shall be made on or before October 25 of the tax year.

(3) Subject to subsections (4) and (5) of this section, the department shall pay 50 percent of the amounts certified by the county assessor to the county and to the cities and special districts in the county.

(4) If payments are being made for the first fiscal year of the biennium, the department shall use no more than 50 percent of the Property Tax Expenditure Funding Account balance to make payments under this section.

(5) If the amount of moneys available to make payments under this section is less than the total amount being certified by all county assessors, the payments made under subsection (3) of this section shall be proportionally reduced so that the state does not accrue a debt in excess of the amount available for payment. [1999 c.821 §4]

Note: See note under 306.350.

306.410 [1953 c.211 §1; renumbered 305.810]

306.420 [1953 c.211 §2; renumbered 305.815]

306.430 [1955 c.772 §2; repealed by 1957 c.528 §8]

306.440 [1959 c.332 §§2,3; renumbered 305.820]

306.510 [1953 c.708 §1; 1961 c.533 §41; renumbered 306.547]

306.515 [1953 c.708 §2; 1959 c.666 §3; 1961 c.533 §42; 1971 c.351 §3; repealed by 1977 c.870 §59]

306.520 [1953 c.708 §3; 1965 c.6 §9; repealed by 1977 c.870 §59]

306.525 [1953 c.708 §4; repealed by 1977 c.870 §59]

306.530 [1953 c.708 §5; 1961 c.533 §43; repealed by 1977 c.870 §59]

306.535 [1953 c.708 §6; repealed by 1961 c.533 §57]

306.537 [Formerly part of 306.545; repealed by 1977 c.870 §59]

306.540 [1953 c.708 §7; repealed by 1961 c.533 §57]

306.545 [1953 c.708 §9; 1955 c.264 §1; 1961 c.533 §44; part renumbered 306.537; 1963 c.423 §4; 1967 c.78 §1; 1973 c.305 §10; 1975 c.381 §3; repealed by 1977 c.870 §59]

306.547 [Formerly 306.510; 1967 c.78 §8; 1973 c.305 §11; 1975 c.705 §15; repealed by 1977 c.870 §59]

306.550 [1953 c.708 §10; repealed by 1961 c.533 §57]

306.555 [1953 c.708 §11; repealed by 1961 c.533 §57]

306.560 [1953 c.708 §12; 1961 c.533 §45; 1963 c.542 §1; 1973 c.305 §12; repealed by 1977 c.870 §59]

306.565 [1953 c.708 §13; repealed by 1961 c.533 §57]

306.570 [1953 c.708 §15; 1957 c.325 §1; repealed by 1961 c.533 §57]

306.575 [1953 c.708 §14; repealed by 1961 c.533 §57]

306.580 [1953 c.708 §17; 1961 c.533 §46; repealed by 1977 c.870 §59]

306.710 [1953 c.708 §16; 1961 c.533 §47; renumbered 305.105]

306.720 [1957 c.337 §§2,3; renumbered 305.150]

MISCELLANEOUS PROVISIONS

306.805 Service of orders of department. (1) Orders of the Department of Revenue in property tax cases shall be served by mailing a copy by certified mail to each taxpayer directly affected, or to the attorney or authorized representative of the taxpayer, except that whenever the number of taxpayers whose property is affected by such order exceeds three, the department may, in its discretion, give notice of the order in either of the following ways:

(a) Mail to each taxpayer a notice of the order, which notice shall contain a general statement as to the effect of the order, the classes or types of property affected and a description of the general area affected, as provided by ORS 308.240; or

(b) Cause a notice of the order as described in paragraph (a) of this subsection to be published in some newspaper of general circulation in the county in which the property is located, in two consecutive weekly publications, the first publication to be made within 10 days of the date of the order. Publication shall be deemed complete five days after the last publication and shall be sufficient service of the order on each and every person whose property is affected. Any period of time within which such person may appeal from the order shall commence running on the day following the completion of publication.

(2) All other orders of the department shall be served by mailing a certified copy to the taxpayer, executor or other person or persons directly affected by the order, or to the attorney or authorized representative of the taxpayer, executor or other affected person. [Formerly 306.235; 1977 c.870 §34; 1995 c.293 §2]

306.810 [Formerly 306.330; repealed by 1985 c.604 §8]

306.815 Tax on transfer of real property prohibited; exceptions. (1) A city, county, district or other political subdivision or municipal corporation of this state shall not impose, by ordinance or other law, a tax or fee upon the transfer of a fee estate in real property, or measured by the consideration paid or received upon transfer of a fee estate in real property.

(2) A tax or fee upon the transfer of a fee estate in real property does not include any fee or charge that becomes due or payable at the time of transfer of a fee estate in real property, unless that fee or charge is imposed upon the right, privilege or act of transferring title to real property.

(3) Subsection (1) of this section does not apply to any fee established under ORS 203.148.

(4) Subsection (1) of this section does not apply to any tax if the ordinance or other law imposing the tax is in effect and operative on March 31, 1997.

(5) Subsection (1) of this section does not apply to any tax or fee that is imposed upon the transfer of a fee estate in real property if the fee that is imposed under ORS 205.323, for the recording or filing of the instrument conveying the real property being transferred is less than $11. [1989 c.796 §29; 1997 c.782 §12; 1999 c.701 §6]

306.990 [Subsection (5) of 1959 Replacement Part enacted as 1953 c.211 §3; 1955 c.610 §4; renumbered 305.990]