Chapter 308

2013 EDITION

Assessment of Property for Taxation

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GENERAL PROVISIONS

308.005 "Assessor" includes deputy. As used in the revenue and tax laws of this state, "assessor" includes the deputy of the assessor. [Amended by 1979 c.689 §25; 1981 c.804 §28; 1995 c.79 §123]

308.007 Definitions. (1) As used in the statute laws of this state, unless the context or a specially applicable definition requires otherwise, for purposes of property taxation:

(a) "Assessment date" means the day of the assessment year on which property is to be assessed under ORS 308.210 or 308.250.

(b) "Assessment year" means calendar year.

(c) "Tax year" or "fiscal year" means a period of 12 months beginning on July 1.

(d) "Year" means the assessment year.

(2) For purposes of property taxation, unless the context requires otherwise, the assessment year beginning January 1 corresponds to the tax year beginning July 1 of the same calendar year. [1977 c.461 §1; 1991 c.459 §82; 1997 c.541 §146; 1999 c.1078 §66; 2005 c.94 §42]

308.010 Registered appraiser requirements; continuing education; rules. (1) A registered appraiser is an individual who has successfully qualified and is employed pursuant to county civil service or state merit system requirements, or who is currently certified by the Oregon Department of Administrative Services as having successfully passed an examination for Property Appraiser I or analogous merit system classification prepared by the Oregon Department of Administrative Services and conducted and graded by the Oregon Department of Administrative Services or the appropriate county civil service body. The examination shall be approved by a standing five-member committee of the Oregon State Association of County Assessors selected by the association for that purpose. In no event shall the qualifications for Property Appraiser I be less than those applicable to state appraisal personnel of similar classification. The Department of Revenue may revoke a registration of an appraiser for fraud or deceit in appraising or in the securing of a certificate or for incompetence.

(2) Any person who is a registered appraiser shall upon application be given a written certificate thereof by the particular civil service body that designated the necessary requirements or conducted the particular examination for the applicant.

(3) The Oregon Department of Administrative Services shall set education and experience requirements and formulate appropriate tests for the positions of Property Appraiser II and Property Appraiser III, which positions shall have the basic requirement of being a Property Appraiser I.

(4)(a) Each person who is registered as an appraiser under this section, under rules adopted by the Department of Revenue, shall participate in a continuing education program that increases technical competency. The education programs shall include any of the following:

(A) Basic mass appraisal and advanced mass appraisal.

(B) Residential, rural, special assessment, commercial or light-industrial appraisal.

(C) Property tax exemptions.

(D) Personal property appraisal.

(E) Ratio analysis.

(F) Computer applications.

(b) The Department of Revenue shall determine the hourly value to be assigned to each education program and shall by rule fix the number of hours that each person must have completed prior to the date indicated under paragraph (c) of this subsection.

(c) Each person registered as an appraiser under this section shall submit evidence satisfactory to the Department of Revenue that the person has completed continuing education requirements in accordance with rules adopted by the Department of Revenue under this subsection. The evidence must be submitted on or before December 31 of the year in which the continuing education requirements were completed.

(d) If the person does not submit the evidence required under paragraph (c) of this subsection, the Department of Revenue shall revoke the registration.

(e) The Department of Revenue may adopt conditions under which continuing education requirements may be waived. However, continuing education requirements may not be waived by the Department of Revenue for more than three consecutive years except for military service, retirement, disability or absence from the state or for other instances of individual hardship as determined by the Department of Revenue. [1955 c.575 §3; 1961 c.604 §1; 1971 c.695 §7; 1973 c.236 §1; 1981 c.126 §5; 1989 c.796 §25; 1991 c.5 §21; 2003 c.46 §13; 2005 c.94 §43]

308.015 Alternate qualifications for appraisers. (1) Any person who lacks the education and experience requirements for becoming a registered Property Appraiser I may become a registered Property Appraiser I if the person:

(a) First passes a general knowledge examination prepared by the Personnel Division, and conducted and graded by the division or the appropriate county civil service body which examination shall test the

applicant's competence and aptitudes to become a registered appraiser;

(b) Then fulfills the requirements of a training course set by the Department of Revenue, which training course shall not exceed two years in duration; and

(c) After completion of the course, receives a passing grade on the written examination for Property Appraiser I.

(2) Any person engaged in the training course referred to in subsection (1)(b) of this section shall be designated as an Appraiser Trainee. No person may be employed by any county in the position of Appraiser Trainee for more than two years. [1973 c.236 §3; 1975 c.780 §3; 1991 c.5 §22]

308.020 Appeal of large amounts of value; effect on computation of tax; limited to appeals from years before 1997-1998; rules. (1) If any property value is appealed to any court of competent jurisdiction before the assessment and tax roll is certified to the tax collector, and the dollar difference between the total value asserted by the taxpayer and the total value asserted by the opposing party exceeds one-fourth of one percent (0.0025) of the total assessed value in the county, the assessor shall enter on the roll only that portion of the total value which is not in controversy for purposes of computing and extending the tax upon the tax roll under ORS 310.090 to 310.110.

(2)(a) If any property value is appealed to any court of competent jurisdiction after the assessment and tax roll is certified to the tax collector, and the dollar difference between the total value asserted by the taxpayer and the total value asserted by the opposing party exceeds one-tenth of one percent (0.0010) of the total assessed value in the county for the tax year being appealed, except as provided in paragraph (b) of this subsection, for tax years occurring after the initial tax year and during the appeal period:

(A) The assessor shall enter on the roll the portion of the total value for the initial tax year which is not in controversy for purposes of computing and extending the tax roll under ORS 310.090 to 310.110; and

(B) The board of property tax appeals shall consider the value to be under appeal notwithstanding that no subsequent appeal is actually filed. Physical additions or reductions in value after July 1 of the initial year shall be entered on the assessment roll as otherwise provided by law.

(b)(A) If, for any tax year occurring during the appeal period, the taxpayer elects against an automatic appeal as provided under this subsection, then paragraph (a) of this subsection shall not apply to the tax year for which the election is made. An election under this paragraph shall be made within the time and in the manner provided in rules that the Department of Revenue shall adopt.

(B) Nothing in this paragraph shall be construed to prevent an appeal as otherwise provided by law by the taxpayer of the property value for the tax year that is the subject of the election. However, if such an appeal occurs and meets the criteria of paragraph (a) of this subsection, the tax year of that appeal shall be considered an initial tax year for purposes of this subsection.

(c) As used in this subsection:

(A) "Final order" means an appealable order of the Director of the Department of Revenue or, if an appeal is taken, a final order of the Oregon Tax Court or Oregon Supreme Court.

(B) "Initial tax year" means a tax year for which an appeal of property value is actually filed and the appeal meets the criteria described in paragraph (a) of this subsection.

(C) "Tax year occurring during the appeal period" means any tax year, after the initial tax year, in which the assessment and tax roll is certified to the tax collector either before the final order in appeal of value for the initial tax year is entered or before the expiration of the appeal period. "Tax year occurring during the appeal period" does not include a tax year for which an election is made under paragraph (b) of this subsection.

(3) This section does not apply to appeals arising from tax years beginning on or after July 1, 1997. [1973 c.345 §2; 1989 c.267 §1; 1991 c.459 §83; 1993 c.650 §1; 1995 c.650 §89; 1997 c.541 §§148,149]

308.025 [1977 c.884 §29; 1977 c.892 §54; 1981 c.720 §14; 1983 c.826 §20; 1991 c.459 §84; 1995 c.79 §124; 1999 c.314 §44; renumbered 308A.733 in 1999]

308.027 [1983 c.471 §1; repealed by 2003 c.169 §11]

308.030 Penalty for failure to file certain statements within time limits; notice; waiver or reduction of penalty; rules. (1) Each person, company, corporation or association required by ORS 308.505 to 308.665 or 308.805 to 308.820 to file a statement with the Department of Revenue, who or which has not filed a statement within the time fixed for filing a statement or as extended, is delinquent.

(2) A delinquent taxpayer is subject to a penalty of $10 for each $1,000 (or fraction thereof) of assessed value of the property as placed on the assessment roll of the department for the year of delinquency; except that for a delinquent taxpayer required to file a statement under ORS 308.805 to 308.820, the penalty shall be based upon the assessed value of such property of the taxpayer as would have been placed upon the assessment

roll of the department if such property were subject to ad valorem taxation. The penalty may not be less than $10 or more than $5,000.

(3) The department shall send any delinquent taxpayer against whom a penalty is imposed under this section a notice of its intention to impose the penalty, by mailing a notice to the taxpayer at the last-known address shown on the records of the department. The notice shall contain the amount of the penalty and the basis for its imposition.

(4)(a) If a delinquency penalty is imposed under this section, the taxpayer may file an application with the department to waive or reduce the penalty. An application under this paragraph must be filed with the department within 30 days from the mailing of the notice of intention to impose a delinquency penalty. The Director of the Department of Revenue may establish by rule instances in which the department may waive or reduce the penalty. A determination to waive or reduce a penalty is final, and no appeal may be taken from the determination.

(b) Rules adopted under this subsection shall be based on the department's finding that:

(A) Good and sufficient cause exists for the actions of the taxpayer that resulted in the imposition of a penalty;

(B) The actions of the taxpayer that resulted in the imposition of a penalty constitute a first-time offense on the part of the taxpayer; or

(C) The action of the department to waive or reduce the penalty enhances the long-term effectiveness or efficiency of the voluntary tax compliance system.

(5) Upon completion of the review of the assessment roll of the department by the director, the department shall note on the assessment roll the name of each delinquent taxpayer, if not otherwise on the roll, and after the name the dollar amount of the penalty imposed under this section that was not waived or reduced by the director under subsection (4) of this section. The amount of penalty constitutes a lien as of July 1 of the year of imposition on all real and personal property of the delinquent taxpayer in the state.

(6) Any penalty collected under this section shall be deposited in the unsegregated tax collections account of the counties in which the property of the taxpayer is located. [1977 c.884 §13; 1981 c.804 §29; 1991 c.459 §85; 1997 c.154 §29; 2003 c.317 §1; 2009 c.128 §2]

COUNTY ASSESSOR

308.050 Assessor's annual report on property appraisal program. To aid the county court or board of county commissioners and the Department of Revenue in ascertaining whether a county assessor is maintaining a county's appraisal program, the county assessor must present, with the annual ratio study required by ORS 309.200, a written report as to the current status of the overall program of property appraisals in the county, specifying what property was reappraised in the past year and what is to be reappraised in the current year. [1967 c.316 §2(2); 1981 c.804 §30; 1989 c.796 §16; 1991 c.459 §86]

308.055 Special assessor appointed if assessor fails to act. If the assessor fails to commence or continuously and vigorously prosecute the making of the assessment in the manner provided by law, the county court or board of county commissioners may summarily appoint a special assessor. The special assessor shall qualify in the same manner as the assessor. The special assessor shall have all the duties, rights, privileges and emoluments of the assessor in making the assessment for the current year. The acts of the special assessor shall have the same effect as if they had been done by the assessor. [Amended by 1981 c.804 §31]

308.057 Continuing education of county assessors required; effect of failure to comply; appointment of special assessor. (1) A county assessor must participate in the continuing education described under ORS 308.010 and in addition participate in continuing education that includes management and assessment procedures. Proof of completion must be filed with the Department of Revenue on or before December 31 of the year in which the continuing education requirements were completed.

(2) If the county assessor does not complete the continuing education as required under rules adopted by the department and submit evidence satisfactory to the department, the department may recommend to the county governing body that the county governing body appoint a special assessor as provided under ORS 308.055. [1989 c.796 §27; 2003 c.46 §14]

308.059 Qualifications of managerial employees of assessor. Any person who is employed in the office of the county assessor in a management position must meet the qualifications as described by rule of the Department of Revenue. [1989 c.796 §28]

308.060 [Amended by 1955 c.575 §4; repealed by 1967 c.316 §3]

308.061 [1967 c.316 §2(1),(3); 1977 c.193 §1; 1991 c.459 §87; repealed by 1997 c.782 §13]

308.062 Action by department when appraisals not being conducted as provided by law; reimbursement of department costs. (1) If the Department of Revenue determines that appraisals in any county are not being made as provided by law, to meet the requirements of real market value and under a program that ensures compliance with ORS 308.234, or if the department determines that the county is not in compliance with a conference agreement or a plan developed at a conference as provided under ORS 294.181, it shall make a written report to the county court or board of county commissioners of the county, describing the provisions of law which are not being followed and recommending specific measures to be taken by the county court or board and the assessor to cure the deficiencies noted.

(2) If the department thereafter discovers that any measure or measures are not being taken as recommended under subsection (1) of this section, and that as a result, in the department's opinion, appraisals in the county are not being made as provided by law, including meeting the requirements of ORS 308.232 or 308.234, the department shall give 30 days' written notice to the assessor and to the county court or board of county commissioners of its intention to use the most practicable means to cure the deficiencies, including but not limited to the use of its own employees and equipment or the use of fee appraisers. If within the 30-day period the assessor and the county court or board of county commissioners fail to take action to correct the deficiencies through the providing of funds and personnel, or by the submission of a plan acceptable to the department, the department shall proceed to cure the deficiencies. The county court or board of county commissioners shall bear the full expense of the necessary actions taken by the Department of Revenue for the benefit of the county, aided by the provisions of subsection (3) of this section.

(3) In the event that the department must perform services within or for a county pursuant to subsection (2) of this section, the costs shall be advanced from its Assessment and Taxation County Account, described in ORS 306.125, and, except as otherwise provided by law, that account shall be reimbursed for the sum of such costs from the county's share of the state shared funds, unless other provision is made by action of the county court or board. Reimbursement of the Assessment and Taxation County Account shall be made from time to time upon the order of the Secretary of State to the State Treasurer, based upon the Department of Revenue's certified, itemized statement of such costs to the Secretary of State. Reimbursement shall be from an equal proportion of all state share funds required or permitted to be distributed to the county that are not otherwise dedicated as provided by law. If the county is a county for which expenditures for assessment and taxation have been certified under ORS 294.175, the total reimbursement to the department shall not exceed the amount of the expenditures so certified. If the county is a county for which expenditures for assessment and taxation have not been certified under ORS 294.175, the total reimbursement to the department shall not exceed the total amount of expenditures as determined for purposes of issuing the notice required under ORS 294.175 (4). Copies of the department's certified itemized statement of costs shall be sent to the county court or board and to the county assessor. [1989 c.796 §18; 1991 c.459 §175; 1997 c.782 §8; 2003 c.169 §10]

308.065 Administering of oaths by assessors and deputies. The county assessor and deputies may administer any oath authorized by law to be taken or made relating to the assessment and taxation of property, to the same extent as any other officers are authorized to administer oaths. [Amended by 1981 c.804 §32]

WHERE AND TO WHOM PROPERTY ASSESSED

308.105 Personal property. (1) Except as otherwise specifically provided, all personal property shall be assessed for taxation each year at its situs as of the day and hour of assessment prescribed by law.

(2) Personal property may be assessed in the name of the owner or of any person having possession or control thereof. Where two or more persons jointly are in possession or have control of any personal property, in trust or otherwise, it may be assessed to any one or all of such persons. [Amended by 1955 c.720 §1; 1961 c.683 §1]

308.110 [Repealed by 1957 c.342 §1 (308.256 enacted in lieu of 308.110 and 308.255)]

308.115 Minerals, coal, oil, gas or other severable interests owned separately from realty not subject to tax; exception for actively mined interests; separately owned improvements separately assessed. (1) Whenever any mineral, coal, oil, gas or other severable interest in or part of real property is owned separately and apart from the rights and interests owned in the surface ground of the real property, such minerals, coal, oil, gas or other interest or parts shall not be assessed and taxed.

(2) Notwithstanding subsection (1) of this section, if the property is actively being mined as of the assessment date, the

severable interest described in subsection (1) of this section shall be assessed and taxed as real or personal property in accordance with existing law in the name of the owner, separately from the surface rights and interests in the real property and may be sold for taxes in the same manner and with the same effect as other interests in real property are sold for taxes.

(3) Whenever any building, structure, improvement, machinery or equipment is owned separately and apart from the land or real property on which it stands or to which it is affixed, such building, structure, improvement, machinery or equipment shall be assessed and taxed in the name of the owner.

(4) Nothing in this section alters the tax-exempt status of a mining claim described in ORS 307.080. [Amended by 1979 c.689 §9; 1997 c.819 §9; 2012 c.30 §3]

308.120 Partnership property; liability of either partner for whole tax. Partners in mercantile or other business may be jointly taxed in their partnership name, or severally taxed for their individual shares for all personal property employed in such business. If they are jointly taxed, either or any of such partners shall be liable for the whole tax.

308.125 Undivided interest; assessment; ownership of less than one forty-eighth interest. (1) An undivided interest in lands or lots, or other real property, or in personal property, may be assessed and taxed as such. Any person desiring to pay the tax on an undivided interest in any real property may do so by paying the tax collector a sum equal to such proportion of the entire taxes charged on the entire tract as the interest paid on bears to the whole.

(2) If an undivided interest in property is less than one forty-eighth of the entire interest in the property the interest need not be assessed or taxed to the owner of such undivided interest, and the assessor and tax collector may treat all such undivided interests as one interest which shall be listed as belonging to an unknown owner. Any number of owners of undivided interests which are listed as belonging to an unknown owner because of this subsection, may request the assessor and tax collector that notices concerning the property be sent to a specific person at a specific address. The assessor and tax collector shall honor such request, but if more than one request is made, only the one signed by the greater number of undivided interest holders shall be honored.

(3) Any person paying the taxes on property listed as belonging to an unknown owner because of subsection (2) of this section, shall have a right of contribution from the owners of the undivided interests on account of the taxes paid on the interests of the owners of the undivided interests. No refund of taxes may be granted under ORS 311.806 on the grounds of the payment of taxes on property of another. [Amended by 1973 c.803 §3]

308.130 Undivided estate of decedent; liability for whole tax; right of contribution. The undivided estate of any deceased person may be assessed to the heirs or devisees of such person, without designating them by name, until they have given notice to the assessor of the division of the estate, and the names of the several heirs or devisees. Each heir and devisee shall be liable for the whole of the tax, and shall have a right to recover from the other heirs and devisees their respective portions of the tax when paid.

308.135 Trustee or personal representative separately assessed; valuation of property held as representative. When any person is assessed as trustee, guardian, executor or administrator:

(1) A designation of the representative character shall be added to the name of the person.

(2) The assessment shall be entered in a separate line from the individual assessment of the person.

(3) The person shall be assessed for the real and personal property held by the person in the representative character in accordance with ORS 308.232. [Amended by 1981 c.804 §33]

308.140 [1983 c.307 §1; renumbered 223.317 in 1987]

MAXIMUM ASSESSED VALUE AND ASSESSED VALUE

(Generally)

308.142 "Property" and "property tax account" defined. For purposes of determining whether the assessed value of property exceeds the property's maximum assessed value permitted under section 11, Article XI of the Oregon Constitution:

(1) "Property" means:

(a) All property included within a single property tax account; or

(b) In the case of property that is centrally assessed under ORS 308.505 to 308.665, the total statewide value of all property assessed to a company or utility that is subject to ORS 308.505 to 308.665.

(2) "Property tax account" means the administrative division of property for purposes of listing on the assessment roll under ORS 308.215 for the tax year for which maximum assessed value is being determined or, in the case of a private railcar company, the ad-

ministrative division provided under ORS 308.640. [1997 c.541 §7; 1999 c.223 §7]

308.145 [1983 c.307 §2; renumbered 223.322 in 1987]

308.146 Determination of maximum assessed value and assessed value; reduction in maximum assessed value following property destruction; effect of conservation or highway scenic preservation easement. (1) The maximum assessed value of property shall equal 103 percent of the property's assessed value from the prior year or 100 percent of the property's maximum assessed value from the prior year, whichever is greater.

(2) Except as provided in subsections (3) and (4) of this section, the assessed value of property to which this section applies shall equal the lesser of:

(a) The property's maximum assessed value; or

(b) The property's real market value.

(3) Notwithstanding subsections (1) and (2) of this section, the maximum assessed value and assessed value of property shall be determined as provided in ORS 308.149 to 308.166 if:

(a) The property is new property or new improvements to property;

(b) The property is partitioned or subdivided;

(c) The property is rezoned and used consistently with the rezoning;

(d) The property is first taken into account as omitted property;

(e) The property becomes disqualified from exemption, partial exemption or special assessment; or

(f) A lot line adjustment is made with respect to the property, except that the total assessed value of all property affected by a lot line adjustment shall not exceed the total maximum assessed value of the affected property under subsection (1) of this section.

(4) Notwithstanding subsections (1) and (2) of this section, if property is subject to partial exemption or special assessment, the property's maximum assessed value and assessed value shall be determined as provided under the provisions of law governing the partial exemption or special assessment.

(5)(a) Notwithstanding subsection (1) of this section, when a portion of property is destroyed or damaged due to fire or act of God, for the year in which the destruction or damage is reflected by a reduction in real market value, the maximum assessed value of the property shall be reduced to reflect the loss from fire or act of God.

(b) This subsection does not apply:

(A) To any property that is assessed under ORS 308.505 to 308.665.

(B) If the damaged or destroyed property is property that, when added to the assessment and tax roll, constituted minor construction for which no adjustment to maximum assessed value was made.

(c) As used in this subsection, "minor construction" has the meaning given that term in ORS 308.149.

(6)(a) If, during the period beginning on January 1 and ending on July 1 of an assessment year, any real or personal property is destroyed or damaged, the owner or purchaser under a recorded instrument of sale in the case of real property, or the person assessed, person in possession or owner in the case of personal property, may apply to the county assessor to have the real market and assessed value of the property determined as of July 1 of the current assessment year.

(b) The person described in paragraph (a) of this subsection shall file an application for assessment under this section with the county assessor on or before the later of:

(A) August 1 of the current year; or

(B) The 60th day following the date on which the property was damaged or destroyed.

(c) If the conditions described in this subsection are applicable to the property, then notwithstanding ORS 308.210, the property shall be assessed as of July 1, at 1:00 a.m. of the assessment year, in the manner otherwise provided by law.

(7)(a) Paragraph (b) of this subsection applies if:

(A) A conservation easement or highway scenic preservation easement is in effect on the assessment date;

(B) The tax year is the first tax year in which the conservation easement or highway scenic preservation easement is taken into account in determining the property's assessed value; and

(C) A report has been issued by the county assessor under ORS 271.729 within 12 months preceding or following the date the easement was recorded.

(b) The assessed value of the property shall be as determined in the report issued under ORS 271.729, but may be further adjusted by changes in value as a result of any of the factors described in ORS 309.115 (2), to the extent adjustments do not cause the assessed value of the property to exceed the property's maximum assessed value.

(8)(a) Notwithstanding subsection (1) of this section, when a building is demolished

or removed from property, for the year in which the demolishment or removal of the building is reflected by a reduction in real market value, the maximum assessed value of the property may be reduced to reflect the demolishment or removal of the building.

(b) This subsection does not apply:

(A) To any property that is assessed under ORS 308.505 to 308.665.

(B) If the demolished or removed property is property that, when added to the assessment and tax roll, constituted minor construction for which no adjustment to maximum assessed value was made.

(c) To receive the reduction in maximum assessed value of the property under this subsection, the property owner must file an application with the county assessor after the demolishment or removal and on or before December 31 following the assessment date if the demolishment or removal occurred:

(A) Before the January 1 assessment date; or

(B) During the period beginning January 1 and ending on the July 1 assessment date if the property owner has applied to have the real market and assessed value of the property determined under subsection (6) of this section.

(d) As used in this subsection:

(A) "Minor construction" has the meaning given that term in ORS 308.149.

(B) "Property owner" means an owner or purchaser under a recorded instrument of sale in the case of real property, or the person assessed, person in possession or owner in the case of personal property. [1997 c.541 §6; 1999 c.1003 §1; 2001 c.925 §12; 2003 c.46 §15; 2003 c.169 §7; 2007 c.450 §1; 2007 c.516 §1; 2009 c.443 §1]

(Special Determinations of Value)

308.149 Definitions for ORS 308.149 to 308.166. As used in ORS 308.149 to 308.166:

(1) "Area" means the county in which property, the maximum assessed value of which is being adjusted, is located except that "area" means this state, if the property for which the maximum assessed value is being adjusted is property that is centrally assessed under ORS 308.505 to 308.665.

(2)(a) "Average maximum assessed value" means the value determined by dividing the total maximum assessed value of all property in the same area in the same property class by the total number of properties in the same area in the same property class.

(b) In making the calculation described under this subsection, the following property is not taken into account:

(A) New property or new improvements to property;

(B) Property that is partitioned or subdivided;

(C) Property that is rezoned and used consistently with the rezoning;

(D) Property that is added to the assessment and tax roll as omitted property; or

(E) Property that is disqualified from exemption, partial exemption or special assessment.

(c) Paragraph (b)(B), (C), (D) and (E) of this subsection does not apply to the calculation of average maximum assessed value in the case of property centrally assessed under ORS 308.505 to 308.665.

(3)(a) "Average real market value" means the value determined by dividing the total real market value of all property in the same area in the same property class by the total number of properties in the same area in the same property class.

(b) In making the calculation described under this subsection, the following property is not taken into account:

(A) New property or new improvements to property;

(B) Property that is partitioned or subdivided;

(C) Property that is rezoned and used consistently with the rezoning;

(D) Property that is added to the assessment and tax roll as omitted property; or

(E) Property that is disqualified from exemption, partial exemption or special assessment.

(c) Paragraph (b)(B), (C), (D) and (E) of this subsection does not apply to the calculation of average real market value in the case of property centrally assessed under ORS 308.505 to 308.665.

(4) "Lot line adjustment" means any addition to the square footage of the land for a real property tax account and a corresponding subtraction of square footage of the land from a contiguous real property tax account.

(5) "Minor construction" means additions of real property improvements, the real market value of which does not exceed $10,000 in any assessment year or $25,000 for cumulative additions made over five assessment years.

(6)(a) "New property or new improvements" means changes in the value of property as the result of:

(A) New construction, reconstruction, major additions, remodeling, renovation or rehabilitation of property;

(B) The siting, installation or rehabilitation of manufactured structures or floating homes; or

(C) The addition of machinery, fixtures, furnishings, equipment or other taxable real or personal property to the property tax account.

(b) "New property or new improvements" does not include changes in the value of the property as the result of:

(A) General ongoing maintenance and repair; or

(B) Minor construction.

(c) "New property or new improvements" includes taxable property that on January 1 of the assessment year is located in a different tax code area than on January 1 of the preceding assessment year.

(7) "Property class" means the classification of property adopted by the Department of Revenue by rule pursuant to ORS 308.215, except that in the case of property assessed under ORS 308.505 to 308.665, "property class" means the total of all property set forth in the assessment roll prepared under ORS 308.540. [1997 c.541 §9; 1999 c.579 §20; 2012 c.30 §2]

308.150 [1983 c.307 §3; renumbered 223.327 in 1987]

308.153 New property and new improvements to property. (1) If new property is added to the assessment roll or improvements are made to property as of January 1 of the assessment year, the maximum assessed value of the property shall be the sum of:

(a) The maximum assessed value determined under ORS 308.146; and

(b) The product of the value of the new property or new improvements determined under subsection (2)(a) of this section multiplied by the ratio, not greater than 1.00, of the average maximum assessed value over the average real market value for the assessment year.

(2)(a) The value of new property or new improvements shall equal the real market value of the new property or new improvements reduced (but not below zero) by the real market value of retirements from the property tax account.

(b) If the maximum assessed value of property is adjusted for fire or act of God or for demolishment or removal of a building under ORS 308.146, the reduction in real market value due to fire or act of God or demolishment or removal of the building may not be considered to be a retirement under this subsection.

(3) The property's assessed value for the year shall equal the lesser of:

(a) The property's maximum assessed value; or

(b) The property's real market value. [1997 c.541 §11; 1999 c.1003 §4; 2001 c.509 §9; 2007 c.516 §2]

308.156 Subdivision or partition; rezoning; omitted property; disqualification from exemption, partial exemption or special assessment; rules. (1) If property is subdivided or partitioned after January 1 of the preceding assessment year and on or before January 1 of the current assessment year, then the property's maximum assessed value shall be established as provided under this section.

(2) If property is rezoned and, after January 1 of the preceding assessment year and on or before January 1 of the current assessment year, the property is used consistently with the rezoning, the property's maximum assessed value shall be established under this section.

(3)(a) For the first tax year for which property is added to the property tax account as omitted property, the property's maximum assessed value shall be established under this section.

(b) For tax years subsequent to the first tax year for which property is added to the property tax account as omitted property, the property's maximum assessed value shall be determined as otherwise provided by law, taking into account the maximum assessed value of the property as determined under this section.

(4)(a) If property was subject to exemption, partial exemption or special assessment as of the January 1 assessment date of the preceding assessment year and is disqualified from exemption, partial exemption or special assessment as of the January 1 of the current assessment year, the property's maximum assessed value shall be established under this section.

(b) If property described in this subsection is eligible for a different type of exemption, partial exemption or special assessment as of January 1 of the current assessment year, the property's maximum assessed value shall be established under the provision granting the partial exemption or special assessment.

(5) The property's maximum assessed value shall be the sum of:

(a) The maximum assessed value determined under ORS 308.146 that is allocable to that portion of the property not affected by an event described in subsection (1), (2), (3) or (4)(a) of this section; and

(b) The product of the real market value of that portion of the property that is affected by an event described in subsection

(1), (2), (3) or (4)(a) of this section multiplied by the ratio, not greater than 1.00, of the average maximum assessed value over the average real market value for the assessment year in the same area and property class.

(6) The property's assessed value for the year shall equal the lesser of:

(a) The property's maximum assessed value; or

(b) The property's real market value.

(7) The Department of Revenue shall provide by rule the method by which the allocations described in subsection (5) of this section are to be made. [1997 c.541 §13; 1999 c.500 §1; 1999 c.579 §21; 2001 c.509 §10; 2005 c.213 §1]

308.159 Lot line adjustments. If a lot line adjustment is made with respect to property, the maximum assessed value of the property may be adjusted to reflect the lot line adjustment, but the total maximum assessed value of all property affected by the lot line adjustment may not exceed the total maximum assessed value of the affected property determined under ORS 308.146, or, if applicable, under ORS 308.153 or 308.156. [1997 c.541 §15; 1999 c.21 §16]

308.162 Property tax account modifications. (1) If two or more property tax accounts are merged into a single account, or if property that is attributable to one account is changed to another account, the maximum assessed value of the property may be adjusted to reflect the merger or change, but the total maximum assessed value for all affected accounts may not exceed the total maximum assessed value the accounts would have had under ORS 308.146 or 308.149 to 308.166 if the merger or change had not occurred.

(2) If a single property tax account is divided into two or more accounts, the maximum assessed value of all property affected by the division may not exceed the total maximum assessed value of the affected property determined under ORS 308.146 or 308.149 to 308.166. [1997 c.541 §16a]

308.165 [1983 c.259 §1; renumbered 223.132 in 1987]

308.166 Ordering provisions when property is subject to multiple special determinations of value. (1) If the maximum assessed value of property is subject to adjustment under both ORS 308.153 and 308.156, the maximum assessed value shall first be determined under ORS 308.153 and then further adjusted under ORS 308.156.

(2) If the maximum assessed value of property is subject to adjustment under both ORS 308.153 and 308.159, the maximum assessed value shall first be determined under ORS 308.153 and then further adjusted under ORS 308.159.

(3) If the maximum assessed value of property is subject to adjustment under both ORS 308.156 and 308.159, the maximum assessed value shall first be determined under ORS 308.156 and then further adjusted under ORS 308.159.

(4) If the maximum assessed value of property is subject to adjustment under all of ORS 308.153, 308.156 and 308.159, the maximum assessed value shall first be determined under subsection (1) of this section and then further adjusted under ORS 308.159.

(5) If the maximum assessed value of property is subject to adjustment for fire or act of God, the maximum assessed value shall first be determined under ORS 308.146 (5)(a) and then may be adjusted as provided in subsections (1) to (4) of this section.

(6) If the maximum assessed value of property is subject to adjustment for demolishment or removal of a building, the maximum assessed value shall first be determined under ORS 308.146 (8)(a) and then may be adjusted as provided in subsections (1) to (4) of this section. [1997 c.541 §17; 1999 c.1003 §6; 2003 c.30 §1; 2009 c.443 §2]

308.170 [1983 c.259 §2; renumbered 223.878 in 1987]

ASSESSMENT ROLL; METHOD OF ASSESSMENT

308.205 Real market value defined; rules. (1) Real market value of all property, real and personal, means the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, each acting without compulsion in an arm's-length transaction occurring as of the assessment date for the tax year.

(2) Real market value in all cases shall be determined by methods and procedures in accordance with rules adopted by the Department of Revenue and in accordance with the following:

(a) The amount a typical seller would accept or the amount a typical buyer would offer that could reasonably be expected by a seller of property.

(b) An amount in cash shall be considered the equivalent of a financing method that is typical for a property.

(c) If the property has no immediate market value, its real market value is the amount of money that would justly compensate the owner for loss of the property.

(d) If the property is subject to governmental restriction as to use on the assessment date under applicable law or regulation, real market value shall not be based upon sales that reflect for the property a value that the property would have if the use of the property were not subject to the

restriction unless adjustments in value are made reflecting the effect of the restrictions. [Amended by 1953 c.701 §2; 1955 c.691 §§1, 2; 1977 c.423 §2; 1981 c.804 §34; 1989 c.796 §30; 1991 c.459 §88; 1993 c.19 §6; 1997 c.541 §152]

308.207 Computation of real market value for taxing or bonding limitations. (1) If the taxing or bonding power of any governmental unit is limited to a millage or percentage of the real market value of the taxable property within the unit, the real market value shall be the real market value as reflected in the last certified assessment roll.

(2) Changes in the boundary lines of a governmental unit shall be taken into account in computing its real market value for purposes of subsection (1) of this section even though such boundary changes may not be included on the latest assessment roll.

(3) As used in this section, "governmental unit" includes the state, counties, cities, municipal corporations, and all special districts having the power to levy taxes or issue bonds. [1963 c.9 §1; 1967 c.293 §22; 1981 c.804 §35; 1991 c.459 §89; 1999 c.1078 §83]

308.210 Assessing property; record as assessment roll; changes in ownership or description of real property and manufactured structures assessed as personal property. (1) The assessor shall proceed each year to assess the value of all taxable property within the county, except property that by law is to be otherwise assessed. The assessor shall maintain a full and complete record of the assessment of the taxable property for each year as of January 1, at 1:00 a.m. of the assessment year, in the manner set forth in ORS 308.215. Such record shall constitute the assessment roll of the county for the year.

(2) Except as provided in subsections (3) and (4) of this section, the ownership and description of all real property and manufactured structures assessed as personal property shall be shown on the assessment roll as of January 1 of such year or as it may subsequently be changed by divisions, transfers or other recorded changes. This subsection is intended to permit the assessor to reflect on the assessment roll the divisions of property or the combining of properties after January 1 so as to reflect the changes in the ownership of that property and to keep current the descriptions of property. The assessor shall also have authority to change the ownership of record after January 1 of a given year so that the assessment roll will reflect as nearly as possible the current ownership of that property.

(3) The assessor shall not indicate any changes, divisions or transfers of properties which occurred before, on or after January 1 as a result of the division of a larger parcel of land until all ad valorem taxes, fees and other charges placed upon the tax roll on the entire parcel of property that have been certified for collection under ORS 311.105 and 311.110 have been paid. However, if the owner of one of the portions of the larger property is a public body only the change, division or transfer of that portion shall be recognized.

(4) The assessor shall not reflect on the assessment roll any combining of properties unless all ad valorem taxes, fees or other charges charged to the tax accounts to be combined that have been certified for collection under ORS 311.105 and 311.110 have been paid. However, if the owner of the affected property is a public body, this subsection shall not apply.

(5) The assessor shall notify the planning director of a city of all divisions of land within the corporate limits of the city and the planning director of a county of all divisions of land outside the corporate limits of all cities and within the county, including, but not limited to, divisions of land by lien foreclosure, divisions of land pursuant to court order and subdivisions within 30 days after the date the change in the tax lot lines was processed by the assessor. The requirements of this subsection do not apply to divisions for assessment purposes only.

(6) As used in this section, "public body" means the United States, its agencies and instrumentalities, the state, a county, city, school district, irrigation or drainage district, a port, a water district and all other public or municipal corporations in the state exempt from tax under ORS 307.040 or 307.090. [Amended by 1957 c.324 §1; 1969 c.454 §1; 1977 c.718 §1; 1981 c.632 §2; 1983 c.473 §1; 1983 c.718 §1; 1991 c.459 §90; 1991 c.763 §27; 1993 c.6 §4; 1995 c.610 §1; 1997 c.541 §154]

308.212 Requirement for property owner to file address. (1) Any person who owns real property located in any county shall notify the county assessor for the county where the property is located of that owner's current address and, within 30 days of the change, shall notify the assessor of any change of address.

(2) A notice required under subsection (1) of this section does not meet the requirements of this section unless the notice is in writing and:

(a) For an individual, the notice contains the residence address of the person.

(b) For any other person, the notice contains the name and address of persons upon whom process may be served.

(3) The county assessor of each county shall maintain records showing the informa-

tion required to be submitted to the assessor under this section. The assessor shall note any property owner's change of address on the tax rolls.

(4) Subsection (1) of this section does not apply to any government body or government agency. [1981 c.153 §49]

Note: 308.212 was enacted into law by the Legislative Assembly but was not added to or made a part of ORS chapter 308 or any series therein by legislative action. See Preface to Oregon Revised Statutes for further explanation.

308.215 Contents of assessment roll; rules. (1) The assessor shall prepare the assessment roll in the following form:

(a) Real property shall be listed in sequence by account number or by code area and account numbers. For each parcel of real property, the assessor shall set down in the assessment roll according to the best information the assessor can obtain:

(A) The name of the owner or owners and, if the assessor or tax collector is instructed in writing by the owner or owners to send statements and notices relating to taxation to an agent or representative, the name of such agent or representative.

(B) A description as required by ORS 308.240 with its code area and account numbers.

(C) The property class, in accordance with the classes established by rule by the Department of Revenue.

(D) The number of acres and parts of an acre, as nearly as can be ascertained, unless it is divided into blocks and lots.

(E) The real market value of the land, excluding all buildings, structures, improvements and timber thereon.

(F) The real market value of all buildings, structures and improvements thereon.

(G) The real market value of each unit together with its percentage of undivided interest in the common elements of property subject to ORS 100.005 to 100.910 stating separately the real market value of the land, buildings, structures and improvements of each unit.

(H) For each parcel of real property granted an exemption under ORS 307.250 to 307.283, the real market value so exempt.

(I) The total assessed value, maximum assessed value and real market value of each parcel of real property assessed.

(b) For personal property, the assessor shall set down separately in the assessment roll, according to the best information the assessor can obtain:

(A) The names, including assumed business names, if any, of all persons, whether individuals, partnerships or corporations, or other owner, owning or having possession or control of taxable personal property on January 1, at 1:00 a.m. of the assessment year. If it is a partnership, the names of two general partners and the total number thereof.

(B) The real market value of the personal property assessed, with a separate value for each category of personal property, if any. The Department of Revenue, by rule, may establish such categories as appear useful or necessary for good tax administration.

(C) The number of the code area assigned by the assessor covering the situs of the property on January 1.

(D) The total assessed, maximum assessed and real market value for the property.

(c) Real property and machinery and equipment listed on the assessment roll shall each bear a distinctive designation so that machinery and equipment can be identified with the real property upon which the machinery and equipment is located.

(d)(A) The listing of manufactured structures on the assessment roll, whether as real or personal property, shall be done in a distinctive manner so that manufactured structures may be readily distinguished from other property.

(B) In lieu of listing manufactured structures on the assessment roll as real or personal property, the assessor may list manufactured structures in a separate section of the assessment roll. In any county where such separate listing of manufactured structures is made the manufactured structures assessed as real property under ORS 308.875 shall bear a distinctive designation so that it can be identified with the real property upon which it is located. In like manner the real property upon which the manufactured structure is situated shall bear a distinctive designation so that it can be identified with the manufactured structure. Where a homestead exemption is granted to a manufactured structure assessed as real property under ORS 308.875, which manufactured structure is listed on a portion of the assessment roll separate from the real property, the exempt amount shall apply first to the value of the manufactured structure, and any remainder shall apply to the parcel of land upon which it is situated.

(2) For purposes of the classification of real property required under subsection (1)(a)(C) of this section, property listed in paragraph (a), (b) or (c) of this subsection must be classified, together with any other property listed in the respective paragraph, separately from all other property:

(a) Machinery and equipment.

(b) Property appraised under ORS 306.126, other than machinery and equipment.

(c) Industrial property, other than property appraised under ORS 306.126, and commercial property.

(3) The Department of Revenue may by rule require that the assessment roll include information in addition to that required by subsection (1) of this section. [Amended by 1957 c.324 §2; 1963 c.270 §1; 1963 c.541 §43; 1965 c.344 §1; 1967 c.568 §1; 1971 c.529 §13; 1971 c.568 §1; 1971 c.747 §16; 1977 c.718 §6; 1979 c.692 §3; 1981 c.804 §36; 1983 s.s. c.5 §3; 1985 c.350 §1; 1985 c.613 §7; 1991 c.459 §91; 1997 c.541 §155; 1999 c.579 §4; 2012 c.30 §1]

308.217 Form of assessment and tax rolls; obtaining descriptions of property. (1) For purposes of assessment and taxation, the assessment roll and the tax roll of each county shall be deemed one continuous record. They shall be made up in regular and orderly form, with appropriate headings for assessment of properties, extensions of tax levies, for payments, foreclosures, redemptions, issuance of deeds and other entries as contemplated by law. The rolls shall be in an acceptable form of record keeping, approved by the Department of Revenue, which may be, but is not limited to, bound volumes, numbered loose-leaf sheets, systematic punch cards or magnetic tape. Both rolls may be prepared as continuing rolls, covering two or more years, but all proceedings in the assessment and taxation of property for each year shall be separately exhibited therein.

(2) The records constituting the assessment roll may be combined with or separated from the records constituting the tax roll. The records constituting each roll may be divided, for convenience, between the assessor's office and the tax collector's office, with or without duplication in whole or in part in either office.

(3) The owner of any real property shall, upon request of the assessor, furnish to the assessor a description of the property from which its area can be computed accurately and the location and boundary lines made certain. [1965 c.344 §3 (308.217, 308.219 and 308.221 enacted in lieu of 308.220)]

308.219 Assessment and tax rolls; preparation; contents; availability to public; rules. (1) This section applies if the assessment and tax rolls do not constitute a written record that can be read by and is available to the public.

(2) At the same time as the certification required under ORS 311.105 the assessor shall print out the entire assessment and tax roll, including the roll as prepared on September 25, with all corrections, changes and additions to the roll that have occurred to the date the roll is delivered to the tax collector pursuant to ORS 311.115.

(3) The assessment and tax roll shall be printed out in full, as of the June 30 that is the end of the fiscal year for which the roll was prepared. As of each June 30, thereafter, the tax collector shall print out those accounts not collected in full or canceled as of the preceding June 30. The printout shall contain a record of all payments, corrections, additions and changes that have occurred since the date of the last printing of the roll.

(4) The printouts required by subsection (3) of this section shall constitute the roll or part thereof as of the date of the particular printout. Such printouts and the source documents that are the basis for the roll shall be retained as otherwise provided by law. The material that is not available to and cannot be read by the general public and that otherwise constitutes the roll up to the date of the printout may be destroyed one year after the printout is made.

(5) Additional printouts shall be made by the assessor or tax collector as the assessor or tax collector deems necessary for proper administration of the tax laws.

(6) The Department of Revenue may by rule require that the printouts include information in addition to that required by subsections (2) and (3) of this section.

(7) Preparation of a microfiche record of the roll shall constitute a printout. [1965 c.344 §4 (308.217, 308.219 and 308.221 enacted in lieu of 308.220); 1975 c.780 §4; 1991 c.459 §92; 1997 c.541 §156; 2005 c.94 §44]

308.220 [Amended by 1957 c.324 §3; repealed by 1965 c.344 §2 (308.217, 308.219 and 308.221 enacted in lieu of 308.220)]

308.221 [1965 c.344 §5 (308.217, 308.219 and 308.221 enacted in lieu of 308.220); 1981 c.804 §37; 1991 c.459 §93; 1997 c.541 §262; renumbered 310.147 in 1997]

308.225 Boundary changes; procedure. (1) In preparing the assessment roll in any year, a county assessor shall disregard changes or proposed changes described in subsections (3), (4) and (5) of this section in the boundary lines of any taxing district levying ad valorem property taxes if the description and map showing changes or proposed changes are not filed in final approved form, in accordance with and at the time required by subsection (2) of this section.

(2)(a) If a boundary change is made or proposed, the person, governing body, officer, administrative agency or court that is or will be responsible for determining whether the boundary change is final shall file with the county assessor and the Department of Revenue the legal description of the change or proposed change and an accurate map showing the change or proposed change in final approved form, on or before March 31 of the

assessment year to which the boundary change applies.

(b)(A) Except as otherwise provided in subparagraph (B) of this paragraph, the legal description of the boundary change must consist of a series of courses in which the first course starts at a point of beginning and the final course ends at the point of beginning. Each course must be identified by bearings and distances and, when available, refer to deed lines, deed corners and other monuments, or, in lieu of bearings and distances, be identified by reference to:

(i) Township, range, section or section subdivision lines of the United States Public Land Survey System.

(ii) Survey center line or right of way lines of public roads, streets or highways.

(iii) Ordinary high water or ordinary low water of tidal lands.

(iv) Right of way lines of railroads.

(v) Any line identified on the plat of any recorded subdivision defined in ORS 92.010.

(vi) Donation land claims.

(vii) Line of ordinary high water and line of ordinary low water of rivers and streams, as defined in ORS 274.005, or the thread of rivers and streams.

(B) In lieu of the requirements of subparagraph (A) of this paragraph, boundary change areas conforming to areas of the United States Public Land Survey System may be described by township, section, quarter-section or quarter-quarter section, or if the areas conform to subdivision lots and blocks, may be described by lot and block description.

(c) The county assessor or the department shall provide a map to the person, body, officer or agency making the filing within 14 days after the filing body notifies the assessor and department that a boundary change is being proposed. Upon receipt, the filing body shall accurately enter the boundary line on the map.

(d) The description and map must be filed in final approved form on or before March 31 of the assessment year to which the boundary change applies. Proposed changes must be certified to the county assessor and the department in the same manner as changes. If the taxing district is located in more than one county, the description and map shall be filed with the assessor in each county and with the department within the time provided in this subsection.

(3) For purposes of this section, boundary change means the change that occurs in the boundaries of a district by reason of:

(a) The formation of a new district;

(b) The consolidation or merger of two or more districts or parts thereof;

(c) The annexation of territory by a district;

(d) The withdrawal of territory from a district; or

(e) The dissolution of a district.

(4) For purposes of this section, the establishment of tax zones within a district constitutes a boundary change.

(5) For purposes of this section, a proposed change means a boundary change that has not become final or effective on or before March 31 and that:

(a) Is certain to become final or effective before July 1 of the same year; or

(b) Is subject to voter approval in an election held before July 1 of the same year and that becomes final or effective before July 1 of the same year.

(6) Each description and map filed under subsection (2) of this section shall be submitted to the Department of Revenue and approved or disapproved within 30 days of receipt.

(7) Within five days of its determination, the Department of Revenue shall provide notice of its approval or disapproval under subsection (6) of this section to each county assessor with whom a filing has been made and to the filing body. If the description or map is disapproved, the department shall explain what steps must be taken to correct the description or map, and shall cooperate with the filing body in helping it meet the requirements of this section, and whenever possible, the filing deadline of March 31. Corrected descriptions and maps must then be resubmitted to the department, and approved, and filed with the assessor or assessors.

(8) The filing of the description and map under this section is for assessment and taxation purposes only and does not affect or relate to filing for any other purpose. [Amended by 1965 c.411 §1; 1969 c.151 §1; 1973 c.501 §1; 1975 c.595 §1; 1981 c.804 §38; 1983 c.426 §1; 1991 c.459 §94; 1997 c.541 §157; 2001 c.246 §11; 2001 c.553 §8; 2010 c.29 §1; 2011 c.204 §1]

308.229 [1989 c.887 §10; 1991 c.459 §95; 1993 c.703 §3; 1997 c.541 §158; repealed by 1999 c.314 §94]

308.230 [Repealed by 1969 c.454 §2]

308.231 Only registered appraisers to appraise real property. Appraisals of real property shall be performed by an appraiser registered under ORS 308.010. [1955 c.575 §2; 1979 c.689 §11; 1991 c.5 §23; 1991 c.459 §96]

308.232 Property to be valued at 100 percent real market value and assessed at assessed value. All real or personal property within each county not exempt from

ad valorem property taxation or subject to special assessment shall be valued at 100 percent of its real market value. Unless the property is subject to maximum assessed value adjustment under ORS 308.149 to 308.166, the property shall be assessed at the property's assessed value determined under ORS 308.146. [1953 c.701 §2; 1959 c.519 §1; 1961 c.243 §1; 1967 c.293 §6; 1979 c.241 §33; 1981 c.804 §39; 1985 c.613 §8; 1991 c.459 §97; 1997 c.541 §159]

308.233 Use of sales data for physical appraisal. (1) For purposes of making a physical appraisal of property for ad valorem property taxation, in arriving at the value level for the property, any sales data used shall be examined, analyzed, adjusted and otherwise utilized in such a manner that the value level determined for the property is substantially equivalent to the value level that would be determined if the sales data utilized was the same sales data, and was examined, analyzed, adjusted and otherwise utilized in the same manner as the sales data utilized in making the certified ratio study under ORS 309.200.

(2) The purpose of this section is to achieve equality and uniformity in assessed values between properties that are physically appraised and those that are not physically appraised, but subject to trending or indexing for the particular assessment year. [1979 c.241 §51; 1989 c.330 §15; 1991 c.459 §98; 1997 c.541 §160]

Note: 308.233 was enacted into law by the Legislative Assembly but was not added to or made a part of ORS chapter 308 or any series therein by legislative action. See Preface to Oregon Revised Statutes for further explanation.

308.234 Record of last appraisal; Department of Revenue to approve methods of appraisal. The county assessors shall preserve in their respective offices records to show when each parcel of real property was last appraised. Each parcel of real property shall be appraised using a method of appraisal approved by the Department of Revenue by rule. [1955 c.575 §1; 1967 c.105 §1; 1967 c.293 §8; 1997 c.541 §161]

308.235 Valuation of land. (1) Taxable real property shall be assessed by a method which takes into consideration:

(a) The applicable land use plans, including current zoning and other governmental land use restrictions;

(b) The improvements on the land and in the surrounding country and also the use, earning power and usefulness of the improvements, and any rights or privileges attached thereto or connected therewith; and

(c) The quality of the soil, and the natural resources in, on or connected with the land, its conveniences to transportation lines, public roads and other local advantage of a similar or different kind.

(2) If land is situated within an irrigation, drainage, reclamation or other improvement district, the value of the land shall not be considered to be increased until the construction and improvement of the district have been completed to the point that water may be delivered to or removed from the land, as the case may be. [Amended by 1953 c.701 §2; 1957 c.324 §4; subsection (2) enacted as 1967 c.601 §12; 1969 c.601 §14; 1975 c.671 §1; 1981 c.804 §40]

308.236 Land values to reflect presence of roads; roads not assessed; exception for certain timber roads. (1) The availability, usefulness and cost of using roads, including all roads of the owner of land or timber and all roads that the owner has the right to use, shall be taken into consideration in determining the real market value of land.

(2) Farm or grazing land roads and forest roads themselves, except principal exterior timber access roads, shall not be appraised, valued or assessed and they shall not be classed as improvements under ORS 308.215. The underlying land upon which roads are constructed shall be assessed if it is otherwise subject to assessment.

(3) As used in this section:

(a) "Road" includes fills, ballast, bridges, culverts, drains, surfacing and other appurtenances of a like kind commonly associated with roads but excludes railroads.

(b) "Principal exterior timber access roads" means those portions of high standard main-line private roads that provide access from a conversion center or public way to the exterior boundary of the principal forest area served by the road. A high standard main-line private road is a permanent road of two lanes or more that is paved or macadamized or that has a fine-gravel surface that is permanently and continuously maintained. [1963 c.230 §2; 1977 c.892 §35; 1987 c.305 §7; 1989 c.1083 §8; 1991 c.459 §99; 1999 c.1078 §62; 2003 c.46 §16; 2003 c.621 §80]

308.237 [1961 c.695 §1; repealed by 1963 c.577 §11]

308.238 [1961 c.695 §2; repealed by 1963 c.577 §11]

308.239 [1965 c.622 §1; 1967 c.633 §1; renumbered 308.345]

308.240 Description of land; assessment to "unknown owners"; mistake or omission in owner's name; error in description of property. (1) Real property may be described by giving the subdivision according to the United States survey when coincident with the boundaries thereof, or by lots, blocks and addition names, or by giving the boundaries thereof by metes and bounds, or by reference to the book and page of any public record of the county where the description may be found, or in such other manner as to cause the description to be ca-

pable of being made certain. Initial letters, abbreviations, figures, fractions and exponents, to designate the township, range, section or part of a section, or the number of any lot or block or part thereof, or any distance, course, bearing or direction, may be employed in any such description of real property.

(2) If the owner of any land is unknown, such land may be assessed to "unknown owner," or "unknown owners." If the property is correctly described, no assessment shall be invalidated by a mistake in the name of the owner of the real property assessed or by the omission of the name of the owner or the entry of a name other than that of the true owner. Where the name of the true owner, or the owner of record, of any parcel of real property is given, the assessment shall not be held invalid on account of any error or irregularity in the description if the description would be sufficient in a deed of conveyance from the owner, or is such that, in an action to enforce a contract to convey employing such description, a court with jurisdiction to grant equitable remedies would hold it to be good and sufficient.

(3) Any description of real property which conforms substantially to the requirements of this section shall be a sufficient description and designation in all proceedings of assessment for taxation, levy and collection of taxes, foreclosure and sale for delinquent taxes or assessments, and in any other proceeding related to or connected with the taxation of such property. [Amended by 1957 c.324 §5; 1979 c.284 §135; 1993 c.19 §7]

308.242 Assessor's authority to change roll after September 25 limited; when changes permitted; stipulations. (1) The assessor may not make changes in the roll after September 25 of each year except as provided in subsections (2) and (3) of this section or as otherwise provided by law.

(2) After the assessment roll has been certified and on or before December 31, the assessor may make changes in valuation judgment that result in a reduction in the value of property, if so requested by the taxpayer or upon the assessor's own initiative. Corrections under this section to accounts appraised by the Department of Revenue pursuant to ORS 306.126 and 308.505 to 308.665 may not be made without the approval of the department.

(3)(a) If a petition for reduction has been filed with the board of property tax appeals, the assessor may change the roll if the assessor and the petitioner stipulate to a change in valuation judgment that results in a reduction in value. The stipulation may be made at any time up until the convening of the board.

(b) Stipulations agreed to by the assessor and the petitioner under this subsection shall be delivered to the clerk of the board prior to the convening of the board.

(c) As used in this subsection, "stipulation" means a written agreement signed by the petitioner and the assessor that specifies a reduction in value to be made to the assessment and tax roll.

(4) Any change in value made under subsection (2) or (3) of this section shall be made in the manner specified in ORS 311.205 and 311.216 to 311.232. [1957 c.324 §7; 1981 c.804 §40a; 1983 s.s. c.5 §4; 1991 c.459 §100; 1993 c.270 §27; 1997 c.541 §162; 2001 c.423 §1; 2003 c.36 §1; 2007 c.590 §1]

308.245 Maps; taxpayers' index. (1) The assessor of each county shall maintain a set of maps upon which are outlined the boundaries of each land parcel subject to separate assessment within the county, with the parcel's tax lot or account number shown on the parcel. In addition, the assessor may show on the maps the code area boundaries and the assigned code area numbers.

(2) The assessor shall also make a diagram or drawing of all property within the county of the assessor submitted to the provisions of ORS 100.005 to 100.910, and shall note thereon the assigned account or tax lot number.

(3) The assessor shall maintain an index of the names of every taxpayer against whom any tax is charged in the county, in alphabetical order with reference to the first three letters of the surname of taxpayers who have surnames, and of the first names of any others. The index shall be indexed to the assessment rolls and the place therein where the assessment of such taxpayer is found.

(4) The maps and the index provided for in this section shall be public records. [Amended by 1963 c.541 §44; 1965 c.344 §7]

308.250 Valuation and assessment of personal property; cancellation of assessment in certain cases; verified statements; indexing. (1) All personal property not exempt from ad valorem taxation or subject to special assessment shall be valued at 100 percent of its real market value, as of January 1, at 1:00 a.m. and shall be assessed at its assessed value determined as provided in ORS 308.146.

(2)(a) If the total assessed value of all taxable personal property required to be reported under ORS 308.290 in any county of any taxpayer is less than $12,500 in any assessment year, the county assessor shall cancel the ad valorem tax assessment for property required to be reported under ORS 308.290 for that year.

(b) If, in a county with a population of more than 340,000, the total assessed value

of all manufactured structures taxable as personal property under ORS 308.875 of any taxpayer is less than $12,500 in any assessment year, the county assessor shall cancel the ad valorem tax assessment for the manufactured structures for that year.

(3) In any assessment year or years following an assessment year for which taxes are canceled under subsection (2)(a) of this section, the taxpayer may meet the requirements of ORS 308.290 by filing, within the time required or extended under ORS 308.290, a verified statement with the county assessor indicating that the total assessed value of all taxable personal property of the taxpayer required to be reported under ORS 308.290 in the county is less than $12,500. The statement shall contain the name and address of the taxpayer, the information needed to identify the account and other pertinent information, but shall not be required to contain a listing or value of property or property additions or retirements.

(4)(a) For each tax year beginning on or after July 1, 2003, the Department of Revenue shall recompute the maximum amount of the assessed value of taxable personal property in subsection (2)(a) and (b) of this section for which ad valorem property taxes may be canceled under this section. The computation shall be as follows:

(A) Divide the average U.S. City Average Consumer Price Index for the prior calendar year by the average U.S. City Average Consumer Price Index for 2002.

(B) Recompute the maximum amount of assessed value for which taxes may be canceled under subsection (2)(a) or (b) of this section by multiplying $12,500 by the appropriate indexing factor determined as provided in subparagraph (A) of this paragraph.

(b) As used in this subsection, "U.S. City Average Consumer Price Index" means the U.S. City Average Consumer Price Index for All Urban Consumers (All Items) as published by the Bureau of Labor Statistics of the United States Department of Labor.

(c) If any change in the maximum amount of assessed value determined under paragraph (a) of this subsection is not a multiple of $500, the increase shall be rounded to the nearest multiple of $500. [Amended by 1953 c.349 §3; 1959 c.553 §1; 1965 c.429 §3; 1971 c.529 §34; 1971 c.610 §1; 1973 c.62 §1; 1979 c.529 §3; 1979 c.692 §4; 1981 c.804 §41; 1985 c.422 §1; 1985 c.613 §9; 1991 c.459 §101; 1993 c.813 §1; 1995 c.513 §4; 1997 c.541 §163; 1997 c.819 §1; 2001 c.479 §1; 2003 c.63 §1; 2007 c.613 §2; 2010 c.69 §§1,2; 2013 c.205 §1]

308.253 [1985 c.416 §2; 1991 c.459 §102; repealed by 2003 c.655 §143]

308.255 [Amended by 1955 c.735 §7; repealed by 1957 c.342 §1 (308.256 enacted in lieu of 308.110 and 308.255)]

308.256 Assessment, taxation and exemption of watercraft and materials of shipyards, ship repair facilities and offshore drilling rigs. (1) Watercraft of water transportation companies shall be assessed as provided in ORS 308.505 to 308.665.

(2) Watercraft described in ORS 308.260 shall be assessed as provided in ORS 308.260.

(3) The following watercraft shall be exempt from taxation:

(a) Watercraft not owned or operated by water transportation companies, as described in ORS 308.515, and that are customarily engaged in the transportation of persons or property for hire wholly outside the boundaries of this state.

(b) Watercraft owned or operated by water transportation companies, as described in ORS 308.515, and not assessed by the Department of Revenue, that are customarily engaged in the transportation of persons or property for hire wholly or in part outside the boundaries of this state. The exemption under this paragraph does not apply to watercraft that engage in the transportation for hire of persons on offshore trips that originate and terminate at the same port, and that have a valid marine document issued by the United States Coast Guard or any other federal agency that succeeds the United States Coast Guard in the duty of issuing marine documents.

(c) The assessed value of the property of a water transportation company, as described in ORS 308.515, that is not subject to assessment by the Department of Revenue under the provisions of ORS 308.550 (3).

(4)(a) Watercraft over 16 feet in length in the process of original construction, or undergoing major remodeling, renovation, conversion, reconversion or repairs on January 1 are exempt from taxation. For the purposes of this subsection, the term "major" shall include all remodeling, renovation, conversion, reconversion or repairs to a watercraft in which the expenditures for parts, materials, labor and accessorial services exceed 10 percent of the market value of the watercraft immediately prior to the remodeling, renovation, conversion, reconversion or repairs.

(b) Watercraft subject to assessment by the Department of Revenue under ORS 308.505 to 308.665 are exempt under paragraph (a) of this subsection only if on or before the due date for filing the statement described in ORS 308.520 for the year for which exemption is claimed, the owner or operator files with the department sufficient documentary evidence that the property qualifies for the exemption.

(c) The owner or operator of watercraft subject to local assessment shall file the documentary evidence required under paragraph (b) of this subsection with the county assessor on or before April 1 of the year for which exemption is claimed.

(5) All other watercraft not otherwise specifically exempt from taxation nor licensed in lieu thereof shall be assessed in the county in which they are customarily moored when not in service or if there is no customary place of moorage in the county in which their owner or owners reside or, if neither situs applies, then in the county in which any one of the owners maintains a place of business.

(6) Watercraft described in subsection (5) of this section shall be assessed at assessed value, except as follows:

(a) Ships and vessels whose home ports are in the State of Oregon and that ply the high seas or between the high seas and inland water ports or terminals shall be assessed at four percent of the assessed value thereof.

(b) Vessels that are self-propelled, offshore oil drilling rigs whose home ports are in the State of Oregon shall be assessed at four percent of the assessed value thereof.

(c) All other ships and vessels whose home ports are in the State of Oregon shall be assessed at 40 percent of the assessed value thereof.

(7) The assessor shall cancel the assessment in whole or proportionate part on all parts and materials in the inventory of shipyards and ship repair facilities as of January 1 of the assessment year, but only upon receipt prior to April 1 of the assessment year of sufficient documentary proof that prior to April 1 of the assessment year the parts or materials so assessed were physically attached to or incorporated in watercraft undergoing major remodeling, renovation, conversion, reconversion or repairs as described in subsection (4) of this section, within the boundaries of this state. [1957 c.342 §2 (enacted in lieu of 308.110 and 308.255); 1965 c.431 §1; 1967 c.293 §32; 1987 c.347 §1; 1991 c.459 §103; 1993 c.18 §69; 1993 c.270 §29; 1997 c.541 §164; 1999 c.398 §1; 2005 c.94 §45]

308.260 Watercraft used for reduction or processing of deep-sea fish; machinery and equipment; assessment; taxation. (1) Any ship, vessel or other watercraft shall be assessed and taxed in the manner provided in this section if:

(a) On or after January 1 of any assessment year, the ship, vessel or other watercraft is docked or moored in any waters subject to the jurisdiction of the State of Oregon; and

(b) The ship, vessel or other watercraft is employed or used as a plant for the reduction or processing, but excluding canning, of deep-sea fish.

(2) Immediately on docking or mooring, the owner or person in charge of a ship, vessel or other watercraft described in subsection (1) of this section shall notify the county assessor. The county assessor shall assess it, together with all machinery and equipment thereon, at its assessed value determined under ORS 308.146 and 308.232. Upon determination of value, the owner or person in charge shall:

(a) Pay the exact amount of taxes, special assessments, fees and charges, if the assessor is able to compute the exact amount; or

(b) If the assessor is unable to compute the exact amount at the time the property is assessed, either pay to the tax collector the amount estimated by the assessor to be needed to pay the taxes, special assessments, fees and other charges to become due, or deposit with the tax collector a bond with a good and sufficient undertaking in the amount that the assessor considers adequate to ensure payment of the taxes to become due. The bond amount may not exceed twice the amount of the taxes, special assessments, fees and other charges computed by the assessor under this subsection.

(3) It shall be unlawful to operate a floating reduction or processing plant until the county assessor has been notified and the tax paid as provided in this section. If the owner or person in charge fails to notify the assessor, or proceeds to operate the plant before full payment of the tax, the owner or person in charge shall forfeit to the county, for the use of the several taxing jurisdictions interested, a sum equal to twice the amount of the tax. The forfeiture may be recovered by the assessor in an action brought in the name of the county in any court having jurisdiction over the action. In the action, the penalty shall be preferred before all other debts or claims.

(4) No mistake in the name of the owner of any floating reduction or processing plant shall affect the right to collect the tax or to recover the penalty under this section.

(5) The county assessor is authorized to levy, collect and remit to the tax collector, or the tax collector is authorized to collect, taxes under conditions described in this section. Either the assessor or tax collector is authorized to allow any discount or rebate otherwise provided by law for payment of taxes before the regular due date or dates. ORS 311.370 shall apply to all taxes collected before the regular due date or dates.

(6) Appeals of assessments of floating reduction or processing plants shall:

(a) Be heard by the county board of property tax appeals in the same manner as assessments of other properties are appealed; and

(b) Be made as provided in ORS 308.146 and 308.232. [Amended by 1975 c.780 §5; 1979 c.350 §4; 1981 c.804 §42; 1991 c.459 §104; 1993 c.270 §30; 1997 c.541 §165; 2005 c.94 §46]

308.270 Public lands sold or contracted to be sold to be placed on assessment roll; obtaining list of such lands and of final certificates issued. The assessor of each county shall, immediately after January 1 of each year, obtain from the Department of State Lands, from each other state agency holding title to real property and from the appropriate agency of the United States, lists of public lands sold, or contracted to be sold, and of final certificates issued for lands in the county of the assessor during the year ending at 1:00 a.m. of such January 1. The assessor shall place such lands upon the assessment roll. The Department of State Lands and each other state agency holding title to real property shall certify to the assessor a list or lists of all public lands in the county sold by it, or contracted to be sold, during such year. [Amended by 1967 c.421 §198; 1991 c.459 §105; 1997 c.541 §166]

308.275 Use of reproduction cost or prices and costs in determining assessed values. (1) The Department of Revenue shall prescribe a base in terms of the construction costs of a specified year for the computation of reproduction costs.

(2) If any county assessor uses reproduction costs as one of the means of determining the assessed value of real or personal property, the reproduction costs shall be computed on the basis of the construction costs of the year so specified by the Department of Revenue.

(3) If any county assessor uses the prices and costs prevailing in any year as a basis for determining assessed values for any classes of property, the prices and costs for the same year shall be applied uniformly in the assessment of all property of the same class in the county. [Amended by 1981 c.804 §43; 1985 c.613 §19; 1991 c.459 §106; 1997 c.541 §167]

308.280 [Amended by 1953 c.179 §2; 1967 c.78 §3; 1967 c.293 §9; 1969 c.561 §3; 1971 c.472 §1; 1975 c.764 §2; 1975 c.780 §6; 1977 c.884 §6; 1979 c.241 §47; 1979 c.692 §11c; 1981 c.804 §45; 1983 s.s. c.5 §5; repealed by 1991 c.96 §13 and 1991 c.459 §183]

308.281 [1981 c.364 §2; 1983 s.s. c.5 §5a; repealed by 1991 c.96 §13 and 1991 c.459 §183]

308.282 [1957 c.324 §7; 1981 c.804 §47; repealed by 1991 c.459 §183]

308.285 Requiring taxpayer to furnish list of taxable property. Every county assessor may require any taxpayer to furnish a list of all the taxable real and personal property owned by, or in the possession of the taxpayer and situated in the county. The list shall be signed by the taxpayer, or the managing agent or officer, and shall be verified by oath. Only information that will aid the assessor in arriving at the maximum assessed value, assessed value and real market value shall be required in the list. [Amended by 1971 c.574 §1; 1981 c.804 §48; 1991 c.459 §107; 1997 c.541 §168]

308.287 [1981 c.804 §44; repealed by 1983 s.s. c.5 §26]

308.289 [1981 c.804 §46; 1983 s.s c.5 §6; repealed by 1991 c.96 §13 and 1991 c.459 §183]

308.290 Returns; personal property; exception; real property; combined real and personal returns for industrial property; extensions; confidentiality and disclosure; lessor-lessee elections; rules. (1)(a) Except as provided in paragraph (b) of this subsection, every person and the managing agent or officer of any business, firm, corporation or association owning, or having in possession or under control taxable personal property shall make a return of the property for ad valorem tax purposes to the assessor of the county in which the property has its situs for taxation. As between a mortgagor and mortgagee or a lessor and lessee, however, the actual owner and the person in possession may agree between them as to who shall make the return and pay the tax, and the election shall be followed by the person in possession of the roll who has notice of the election. Upon the failure of either party to file a personal property tax return on or before March 1 of any year, both parties shall be jointly and severally subject to the provisions of ORS 308.296.

(b) Paragraph (a) of this subsection does not apply to personal property exempt from taxation under ORS 307.162.

(2) Every person and the managing agent or officer of any business, firm, corporation or association owning or in possession of taxable real property shall make a return of the property for ad valorem tax purposes when so requested by the assessor of the county in which the property is situated.

(3)(a) Each return of personal property shall contain a full listing of the property and a statement of its real market value, including a separate listing of those items claimed to be exempt as imports or exports. Each statement shall contain a listing of the additions or retirements made since the prior January 1, indicating the book cost and the date of acquisition or retirement. Each return shall contain the name, assumed busi-

ness name, if any, and address of the owner of the personal property and, if it is a partnership, the name and address of each general partner or, if it is a corporation, the name and address of its registered agent.

(b) Each return of real property shall contain a full listing of the several items or parts of the property specified by the county assessor and a statement exhibiting their real market value. Each return shall contain a listing of the additions and retirements made during the year indicating the book cost, book value of the additions and retirements or the appraised real market value of retirements as specified in the return by the assessor.

(c) There shall be annexed to each return the affidavit or affirmation of the person making the return that the statements contained in the return are true. All returns shall be in a form that the county assessor, with the approval of the Department of Revenue, may prescribe.

(4) All returns shall be filed on or before March 1 of each year, but the county assessor or the Department of Revenue may grant an extension of time to April 15 within which to file the return as provided by subsection (6), (7) or (8) of this section.

(5)(a) In lieu of the returns required under subsection (1)(a) or (2) of this section, every person and the managing agent or officer of any business, firm, corporation or association owning or having in possession or under control taxable real and personal property that is either principal industrial property or secondary industrial property as defined in ORS 306.126 (1) and is appraised by the Department of Revenue shall file a combined return of the real and personal property with the department.

(b) The contents and form of the return shall be as prescribed by rule of the department. Any form shall comply with ORS 308.297. Notwithstanding ORS 308.875, a manufactured structure that is a part of an industrial property shall be included in a combined return.

(c) In order that the county assessor may comply with ORS 308.295, the department shall provide a list to the assessor of all combined returns that are required to be filed with the department under this subsection but that were not filed on or before the due date or within the time allowed by an extension.

(d) If the department has delegated appraisal of the property to the county assessor under ORS 306.126 (3), the department shall notify the person otherwise required to file the combined return under this subsection as soon as practicable after the delegation that the combined return is required to be filed with the assessor.

(e) Notwithstanding subsection (2) of this section, a combined return of real and personal property that is industrial property appraised by the department shall be filed with the department on or before March 1 of the year.

(6)(a) Any person required to file a return under subsection (5) of this section may apply to the Department of Revenue for an extension of time to April 15, within which to file the return.

(b) Extensions granted under this subsection may be based on a finding by the department that:

(A) Good or sufficient cause exists for granting an extension for the property tax year of the return; or

(B) Granting an extension enhances the accuracy of the filing by the taxpayer and long-term voluntary compliance. An extension granted under this subparagraph shall continue in effect for each subsequent property tax year until the taxpayer cancels the extension or the department revokes the extension.

(c) An extension granted under this subsection shall apply to returns required to be filed under subsection (5) of this section with either the county assessor or the department.

(d) The department shall notify assessors in affected counties when the department grants extensions under this subsection.

(7)(a) Except as provided in subsection (6) of this section, any person required to file a return with the county assessor under this section may apply to the assessor for an extension of time to April 15 within which to file the return.

(b) Extensions granted under this subsection may be based on a finding by the assessor that:

(A) Good or sufficient cause exists for granting an extension for the property tax year of the return; or

(B) Granting an extension enhances the accuracy of the filing by the taxpayer and long-term voluntary compliance. An extension granted under this subparagraph shall continue in effect for each subsequent property tax year until the taxpayer cancels the extension or the assessor revokes the extension.

(8)(a) Any person required to file returns in more than one county may apply to the Department of Revenue for an extension of time to April 15 within which to file the returns. The department may grant extensions to a person required to file returns in more than one county.

(b) Extensions granted under this subsection may be based on a finding by the department that:

(A) Good or sufficient cause exists for granting an extension for the property tax year of the return; or

(B) Granting an extension enhances the accuracy of the filing by the taxpayer and long-term voluntary compliance. An extension granted under this subparagraph shall continue in effect for each subsequent property tax year until the taxpayer cancels the extension or the department revokes the extension.

(c) Whenever the department grants an extension to a person required to file returns in more than one county, the department shall notify the assessors in the counties affected by the extensions.

(9) The Department of Revenue shall, by rule, establish procedures and criteria for granting, denying or revoking extensions under this section after consultation with an advisory committee selected by the department that represents the interests of county assessors and affected taxpayers.

(10) A return is not in any respect controlling on the county assessor or on the Department of Revenue in the assessment of any property. On any failure to file the required return, the property shall be listed and assessed from the best information obtainable from other sources.

(11)(a) All returns filed under the provisions of this section and ORS 308.525 and 308.810 are confidential records of the Department of Revenue or the county assessor's office in which the returns are filed or of the office to which the returns are forwarded under paragraph (b) of this subsection.

(b) The assessor or the department may forward any return received in error to the department or the county official responsible for appraising the property described in the return.

(c) Notwithstanding paragraph (a) of this subsection, a return described in paragraph (a) of this subsection may be disclosed to:

(A) The Department of Revenue or its representative;

(B) The representatives of the Secretary of State or to an accountant engaged by a county under ORS 297.405 to 297.555 for the purpose of auditing the county's personal property tax assessment roll (including adjustments to returns made by the Department of Revenue);

(C) The county assessor, the county tax collector, the assessor's representative or the tax collector's representative for the purpose of:

(i) Collecting delinquent real or personal property taxes; or

(ii) Correctly reflecting on the tax roll information reported on returns filed by a business operating in more than one county or transferring property between counties in this state during the tax year;

(D) Any reviewing authority to the extent the return being disclosed relates to an appeal brought by a taxpayer;

(E) The Division of Child Support of the Department of Justice or a district attorney to the extent the return being disclosed relates to a case for which the Division of Child Support or the district attorney is providing support enforcement services under ORS 25.080; or

(F) The Legislative Revenue Officer for the purpose of preparation of reports, estimates and analyses required by ORS 173.800 to 173.850.

(d) Notwithstanding paragraph (a) of this subsection:

(A) The Department of Revenue may exchange property tax information with the authorized agents of the federal government and the several states on a reciprocal basis, or with county assessors, county tax collectors or authorized representatives of assessors or tax collectors.

(B) Information regarding the valuation of leased property reported on a property return filed by a lessor under this section may be disclosed to the lessee or other person in possession of the property. Information regarding the valuation of leased property reported on a property return filed by a lessee under this section may be disclosed to the lessor of the property.

(12) If the assessed value of any personal property in possession of a lessee is less than the maximum amount of the assessed value of taxable personal property for which ad valorem property taxes may be canceled under ORS 308.250 (2)(a), the person in possession of the roll may disregard an election made under subsection (1)(a) of this section and assess the owner or lessor of the property. [Amended by 1953 c.218 §2; 1961 c.683 §2; 1963 c.436 §1; 1965 c.16 §1; 1967 c.50 §1; 1971 c.568 §2; 1971 c.574 §2; 1975 c.789 §12; 1977 c.124 §6; 1977 c.774 §24; 1979 c.286 §14; 1981 c.623 §2; 1981 c.804 §49; 1987 c.312 §3; 1991 c.191 §5; 1991 c.459 §108; 1993 c.726 §56; 1993 c.813 §2; 1995 c.609 §3; 1997 c.154 §30; 1997 c.541 §169; 1997 c.819 §2; 2001 c.479 §2; 2003 c.541 §1; 2005 c.94 §47; 2007 c.226 §1; 2007 c.227 §1; 2007 c.613 §1a; 2007 c.824 §1; 2009 c.455 §2; 2010 c.69 §§3,4; 2011 c.204 §§2,3; 2013 c.205 §2]

308.292 [1955 c.233 §1; 1957 c.542 §1; repealed by 1979 c.692 §13]

308.295 Penalties for failure to file real property or combined return on time; notice; waiver of penalty. (1) Each person, business, firm, corporation or association re-

quired by ORS 308.290 to file a return, other than a return reporting only taxable personal property, who or which has not filed a return within the time fixed in ORS 308.290 or as extended, is delinquent.

(2) A delinquent taxpayer, except a taxpayer described in subsection (3) of this section, is subject to a penalty of $1 for each $1,000 (or fraction thereof) of assessed value of the property as determined under ORS 308.146, but the penalty may not be less than $10 or more than $250.

(3) A delinquent taxpayer required by ORS 308.290 to file a return reporting principal or secondary industrial property, as defined in ORS 306.126, is subject to a penalty of $10 for each $1,000 (or fraction thereof) of assessed value of the property as determined under ORS 308.146, but the penalty may not be less than $10 or more than $5,000.

(4) If a delinquency penalty provided in this section is imposed, the tax statement for the year in which the penalty is imposed shall reflect the amount of the penalty and shall constitute notice to the taxpayer.

(5)(a) Unless the penalty is the subject of an appeal under ORS 311.223, the county board of property tax appeals, upon application of the taxpayer, may waive the liability:

(A) For all or a portion of the penalty upon a proper showing of good and sufficient cause; or

(B) For all of the penalty if the year for which the return was filed was both the first year that a return was required to be filed by the taxpayer and the first year for which the taxpayer filed a return.

(b) Unless the taxpayer files a timely application in the same manner as an appeal under ORS 309.100, the board may not consider an application made under this subsection.

(c) An appeal may not be taken from the determination of the board under this subsection.

(6) If the board waives all or a portion of a penalty already imposed and entered on the roll, the person in charge of the roll shall cancel the waived penalty and enter the cancellation on the roll as an error correction under ORS 311.205 and, if the waived penalty has been paid, it shall be refunded without interest under ORS 311.806.

(7)(a) Upon application of the taxpayer, the assessor may waive the liability for property tax late filing penalties under this subsection if the taxpayer:

(A) Has never filed a personal property tax return in this state;

(B) Has failed to file a property tax return for one or more consecutive years;

(C) Has not previously received relief from property tax late filing penalties under this subsection; and

(D) Files an application for relief from property tax late filing penalties that satisfies the requirements of paragraph (b) of this subsection.

(b) An application for relief from property tax late filing penalties shall include a statement by the taxpayer setting forth the basis for relief from property tax late filing penalties and a statement under oath or affirmation that the basis for relief from property tax late filing penalties as stated in the application is true.

(c) The county assessor may allow the application for relief from property tax late filing penalties if the assessor finds the reasons given by the taxpayer in the application are sufficient to excuse the failure to file the property tax returns at issue in the application. If the assessor allows the application, the assessor may deny or grant relief from property tax late filing penalties in whole or in part. The determination of the assessor whether to grant the application or deny the application in whole or in part and whether to permit the taxpayer to pay the owing tax penalties, if any, in installments is final. The assessor shall notify the taxpayer of the decision.

(d) Nothing in this subsection affects the obligation of the taxpayer to file property tax returns or to pay property taxes owing from the current or delinquent tax years. [Amended by 1963 c.436 §2; 1967 c.405 §1; 1969 c.280 §1; 1971 c.472 §2; 1981 c.804 §50; 1983 c.604 §1; 1985 c.162 §4; 1985 c.318 §1; 1989 c.330 §1; 1991 c.459 §109a; 1997 c.541 §170; 1997 c.819 §6; 1999 c.655 §3; 2001 c.303 §2; 2003 c.317 §2; 2007 c.451 §1; 2007 c.824 §2]

308.296 Penalty for failure to file return reporting only personal property; notice; waiver of penalty. (1) Each person, business, firm, corporation or association required by ORS 308.290 to file a return reporting only taxable personal property, who or which has not filed a return within the time fixed in ORS 308.290 or as extended, shall be subject to a penalty as provided in this section.

(2) A taxpayer who files a return to which this section applies after March 1, or after April 15, if the taxpayer received an extension, but on or before June 1, is subject to a penalty equal to five percent of the tax attributable to the taxable personal property of the taxpayer.

(3) A taxpayer who files a return to which this section applies after June 1, but on or before August 1, is subject to a penalty equal to 25 percent of the tax attributable to the taxable personal property of the taxpayer.

(4) After August 1, a taxpayer who files a return to which this section applies or who fails to file a return shall be subject to a penalty equal to 50 percent of the tax attributable to the taxable personal property of the taxpayer.

(5) If a delinquency penalty provided in this section is imposed, the tax statement for the year in which the penalty is imposed shall reflect the amount of the penalty and shall constitute notice to the taxpayer.

(6)(a) Unless the penalty is the subject of an appeal under ORS 311.223, the county board of property tax appeals, upon application of the taxpayer, may waive the liability:

(A) For all or a portion of the penalty upon a proper showing of good and sufficient cause; or

(B) For all of the penalty if the year for which the return was filed was both the first year that a return was required to be filed by the taxpayer and the first year for which the taxpayer filed a return.

(b) Unless the taxpayer files a timely application in the same manner as an appeal under ORS 309.100, the board may not consider an application made under this subsection.

(c) An appeal may not be taken from the determination of the board under this subsection.

(7) If the board waives all or a portion of a penalty already imposed and entered on the roll, the person in charge of the roll shall cancel the waived penalty and enter the cancellation on the roll as an error correction under ORS 311.205 and, if the waived penalty has been paid, it shall be refunded without interest under ORS 311.806.

(8)(a) Upon application of the taxpayer, the assessor may waive the liability for property tax late filing penalties under this subsection if the taxpayer:

(A) Has never filed a personal property tax return in this state;

(B) Has failed to file a property tax return for one or more consecutive years;

(C) Has not previously received relief from property tax late filing penalties under this subsection; and

(D) Files an application for relief from property tax late filing penalties that satisfies the requirements of paragraph (b) of this subsection.

(b) An application for relief from property tax late filing penalties shall include a statement by the taxpayer setting forth the basis for relief from property tax late filing penalties and a statement under oath or affirmation that the basis for relief from property tax late filing penalties as stated in the application is true.

(c) The county assessor may allow the application for relief from property tax late filing penalties if the assessor finds the reasons given by the taxpayer in the application are sufficient to excuse the failure to file the property tax returns at issue in the application. If the assessor allows the application, the assessor may deny or grant relief from property tax late filing penalties in whole or in part. The determination of the assessor whether to grant the application or deny the application in whole or in part and whether to permit the taxpayer to pay the owing tax penalties, if any, in installments is final. The assessor shall notify the taxpayer of the decision.

(d) Nothing in this subsection affects the obligation of the taxpayer to file property tax returns or to pay property taxes owing from the current or delinquent tax years. [1997 c.819 §5; 1999 c.655 §1; 2001 c.303 §3; 2001 c.925 §14; 2003 c.63 §3; 2007 c.451 §2; 2007 c.824 §3]

308.297 Personal property returns to note penalty for delinquency. Any personal property tax return form given to a taxpayer by an assessor or the Department of Revenue shall contain within it a printed notice, or be accompanied by a printed notice, of the penalty, for delinquency in filing a personal property tax return. [1967 c.405 §2; 1985 c.604 §7]

308.300 Penalty for neglecting to file real property or combined return with intent to evade taxation. (1) Except as provided in subsection (2) of this section, any person, managing agent or officer who, with intent to evade taxation, refuses or neglects to make any return required by ORS 308.290 and to file it with the assessor or the Department of Revenue within the time specified, or as extended, shall be subject to a penalty of $10 for each day of the continuance of such refusal or neglect. Such penalty may be recovered in a proper action brought in the name of the county in any court of competent jurisdiction or as provided for a penalty for delinquency.

(2) This section does not apply to the failure to file a personal property return. [Amended by 1991 c.459 §109; 1997 c.819 §7]

308.302 Disposition of penalties. All penalties collected pursuant to ORS 308.030, 308.295, 308.296 or 308.300 shall be credited to the general fund of the county. [1953 c.49 §2; 1977 c.884 §31; 1999 c.655 §4]

308.305 [Repealed by 1955 c.610 §1]

308.309 [1955 c.488 §1; 1957 c.541 §1; 1959 c.81 §1; renumbered 321.955]

308.310 When list of persons issued electrical permits supplied. The Electrical and Elevator Board in the Department of Consumer and Business Services shall fur-

nish any county assessor upon request a complete list of those persons who have been issued electrical permits in such county within one year of the date of the request, together with the location of the electrical installations requested thereby. The board shall have 30 days to prepare the list after the board has received the request. [Amended by 1983 c.740 §88; 1987 c.414 §149; 1993 c.744 §107]

308.315 [Repealed by 1955 c.610 §1]

308.316 Examining witnesses, books and records; reference of matter to department upon failure to produce records or testify. (1) The county assessor, for the purpose of ascertaining the correctness of any assessment or for the purpose of making any assessment, and the officer having possession of the roll, for the purpose of discovering any omitted value or property under ORS 311.216 to 311.232, may examine or cause to be examined by any agent or representative designated by the assessor or officer any books, papers, records or memoranda bearing on the value, possession, ownership or location of any property, and may require the attendance of the taxpayer or any other person having knowledge in the premises. The assessor may administer oaths to such persons, take their testimony, and require proof material to the information requested. Examination shall be made and testimony taken during regular business hours at the taxpayer's or person's place of business in the county, or at another place convenient to the parties.

(2) If any person fails to permit the examination of any books, papers or documents considered by the assessor to be pertinent to the investigation or inquiry being made, or to testify to any matter in the premises, the assessor shall refer the matter to the Department of Revenue, stating in full the facts governing the request and refusal. The department may require the assessor to present additional facts, or the department may conduct other inquiries necessary to a consideration of the matter. If the department finds that the examination should be made or the testimony taken, it shall take any action it considers appropriate under the powers granted to it by law, including the subpoenaing and examination of witnesses, books and papers pursuant to ORS 305.190, to the end that the property under consideration is ratably assessed according to law.

(3) For the purposes of this section the words "county assessor" or "assessor" mean both the county assessor and the officer described in ORS 311.216 to 311.232 having possession of the roll. [1955 c.610 §2; 1981 c.804 §51]

308.320 Oath of assessor upon completion of assessment roll. (1) Every county assessor, at the time of the completion of the assessment roll, shall take and subscribe to an oath in substantially the following language and form:

State of Oregon)
) ss.
County of _____)

I, _____, being the duly elected, qualified and acting assessor of the above-named county, do solemnly swear that I have diligently and to the best of my ability assessed all property in said county, which by law I am permitted to assess; that I have not willfully or knowingly omitted to assess any person or property, or valued over its assessed value any property or class of property whatever.

_____

Subscribed and sworn to before me this _____ day of _____, 2_____.

_____

_____
(Signature and title of officer)

(Official seal)

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(2) The oath shall forthwith be filed by the assessor with the Department of Revenue with the Summaries of Assessments and Levies Report.

(3) No assessor shall fail to make and subscribe to the oath required by this section nor to file the oath with the Department of Revenue. [Amended by 1981 c.804 §52; 1991 c.459 §110; 1997 c.541 §171]

308.325 Certificate of assessment to person assessed. Any person assessed for any year may demand of the assessor an official certificate of that fact. Upon the refusal of the assessor to give the certificate, the assessor shall be fined $100, to be collected by the person demanding the certificate in an action in the name of the party injured before any justice of the peace in the county.

308.330 Duty of assessor to assess properly. No assessor shall willfully or knowingly:

(1) Omit to assess any person or property assessable.

(2) Assess any property or class of property under or over its value, as provided in ORS 308.146. [Amended by 1981 c.804 §53; 1997 c.541 §172]

308.335 Department testing work of county assessors; supplementing assessment list; special assessor. (1) The Department of Revenue, upon its own volition or at

the request of the county governing body, may examine and test the work of county assessors at any time, and shall have and possess all rights and powers of such assessors for the summoning of witnesses and examination of persons and property, and for the discovery of property subject to taxation.

(2) If the department ascertains that any taxable property is omitted from the assessment list, or not assessed or valued according to law, it shall bring that fact to the attention of the assessor of the proper county in writing. If the assessor neglects or refuses to comply with the request of the department to place the property on the assessment list, or to correct the incorrect assessment or valuation, the department may prepare a supplement to the assessment list, which supplement shall include all property required by the department to be placed on the assessment list and all corrections required to be made. The supplement shall be filed with the assessor's assessment list and shall thereafter constitute an integral part thereof to the exclusion of all portions of the original assessment list inconsistent therewith.

(3) If the department ascertains that the work of a county assessor is not being carried out as provided by law, the department shall notify the governing body of that fact by written report. If applicable, the report shall contain recommendations for appointment of a special assessor as provided under ORS 308.055. [Amended by 1989 c.796 §19; 1993 c.270 §32]

308.340 [1969 c.561 §4; 1971 c.747 §17; 1977 c.884 §7; 1979 c.241 §49; 1979 c.553 §9b; 1981 c.804 §54; repealed by 1991 c.459 §183]

308.341 Exemption for reduction in value by reason of comprehensive plan or zone change; limited to tax years before 1997-1998; disqualification; treatment of property first exempt in 1996-1997 tax year. (1) If the real market value of any real property is reduced by reason of the adoption of or a change in the comprehensive plan, zoning ordinance or zoning designation for the property not at the request of the owner, the owner on the date of the adoption or change may file a claim for exemption with the assessor. The claim shall be filed on or before April 1 of any year, but not later than two years after April 1 of the calendar year in which the real market value was so reduced. The claim shall be on forms furnished by the assessor and approved by the Department of Revenue.

(2) The assessor shall compute the difference in real market value attributable to such reduction, between the real market value of the property as of the July 1 assessment date for which the real market value was so reduced, and the real market value as of the July 1 immediately prior to such reduction. Beginning in the year in which the claim is filed and for four consecutive years thereafter, the assessor shall assess the property at a value equal to the real market value of the property as of July 1 less the difference in the real market value of the property attributable to the reduction. In no case shall the taxable value be reduced below zero. The assessor shall notify the person in whose name the property is assessed of the amount of the reduction in value and of the approximate dollar amount of tax reduction, based upon the tax rate extended against the property on the last tax roll. The notice shall be mailed to the address of the person as indicated on the claim for exemption.

(3) No claims for assessment under this section may be filed for tax years beginning on or after July 1, 1997.

(4) All property assessed under this section for the tax year beginning July 1, 1996, is disqualified from assessment under this section for tax years beginning on or after July 1, 1997. No additional taxes may be imposed as the result of a disqualification under this subsection.

(5) In the case of property that was first subject to assessment under this section for the tax year beginning July 1, 1996:

(a) The claim filed for the tax year beginning July 1, 1996, shall be deemed to be a claim for the tax year beginning July 1, 1995, and the adoption or change in the comprehensive plan, zoning ordinance or zoning designation upon which the claim is based shall be deemed to have occurred 12 months prior to the actual date of adoption or change;

(b) The amount of the subtraction from real market value for the tax year beginning July 1, 1996, shall also be subtracted from the real market value of the property for the tax year beginning July 1, 1995, to arrive at the property's assessed value for the tax year beginning July 1, 1995; and

(c) There shall be refunded an appropriate amount of ad valorem property taxes for the tax year beginning July 1, 1995, to reflect the assessed value of the property for the tax year beginning July 1, 1995, as determined under this subsection, plus interest. [1977 c.423 §1; 1981 c.804 §55; 1991 c.459 §111; 1997 c.541 §173]

Note: 308.341 was enacted into law by the Legislative Assembly but was not added to or made a part of ORS chapter 308 by legislative action. See Preface to Oregon Revised Statutes for further explanation.

308.342 [1977 c.423 §4; 1981 c.804 §56; 1991 c.459 §112; repealed by 1997 c.541 §174]

308.343 Applicability of plan or zone change exemption. ORS 308.341 shall apply only to that property assessed pursuant to ORS 308.205 and 308.232 for the tax year for

which a reduction in value as described in ORS 308.341 occurs and for the immediately preceding tax year. [1977 c.423 §5; 1991 c.459 §113; 1997 c.541 §174a]

308.345 [Formerly 308.239; subsection (4) enacted as 1967 c.633 §4; 1967 s.s. c.9 §1; 1975 c.708 §1; 1977 c.278 §1; 1981 c.623 §3; 1981 c.804 §57; 1991 c.459 §114; 1999 c.314 §15; renumbered 308A.092 in 1999]

308.350 [1967 c.633 §2; 1969 c.512 §1; 1981 c.608 §1; 1981 c.804 §58; 1991 c.459 §115; 1999 c.314 §16; renumbered 308A.095 in 1999]

308.355 [1967 c.633 §3; 1981 c.804 §59; 1991 c.459 §116; 1997 c.541 §175; 1999 c.21 §17; 1999 c.314 §17; renumbered 308A.098 in 1999]

308.360 [1967 c.633 §5; 1967 s.s. c.9 §2; 1999 c.314 §18; renumbered 308A.101 in 1999]

308.365 [1967 c.633 §6; 1995 c.79 §125; 1999 c.314 §19; renumbered 308A.104 in 1999]

308.370 [1963 c.577 §5; 1971 c.629 §1; 1971 c.776 §43; 1975 c.552 §32a; 1977 c.590 §1; 1981 c.588 §2; 1981 c.694 §2; 1981 c.804 §60; 1991 c.459 §117; 1997 c.541 §176; 1999 c.21 §18; repealed by 1999 c.314 §94]

308.371 [1979 c.553 §8; 1981 c.419 §6; repealed by 1991 c.459 §183]

308.372 [1977 c.339 §1; 1979 c.480 §4; 1983 c.826 §21; 1987 c.305 §6; 1987 c.614 §4; 1991 c.459 §117a; 1993 c.19 §8; 1993 c.792 §23; 1995 c.79 §127; 1997 c.541 §177; 1999 c.314 §8; renumbered 308A.071 in 1999]

308.373 [1983 c.623 §2; 1985 c.565 §53a; 1987 c.158 §45a; 1991 c.459 §118; 1999 c.314 §43; 1999 c.1078 §78; renumbered 308A.730 in 1999]

308.374 [1987 c.589 §2; 1991 c.459 §119; 1999 c.314 §11; renumbered 308A.080 in 1999]

308.375 [1963 c.577 §6; 1967 c.93 §1; 1969 c.396 §1; 1971 c.629 §2; 1991 c.459 §120; 1997 c.541 §179; 1999 c.314 §10; renumbered 308A.077 in 1999]

308.376 [1993 c.703 §2; 1999 c.314 §29b; renumbered 308A.253 in 1999]

308.377 [1987 c.305 §2; 1991 c.459 §121; 1997 c.541 §179a; 1999 c.314 §30; 1999 c.579 §6; renumbered 308A.256 in 1999]

308.378 [1987 c.305 §3; 1991 c.459 §122; 1997 c.541 §180; 1999 c.314 §31; renumbered 308A.259 in 1999]

308.380 [1963 c.577 §7; 1969 c.512 §2; 1999 c.314 §4; renumbered 308A.059 in 1999]

308.382 [1987 c.614 §2; 1991 c.459 §123; 1993 c.19 §9; 1995 c.185 §1; 1997 c.541 §181; repealed by 1999 c.314 §94]

308.384 [1987 c.614 §3; 1991 c.459 §124; 1995 c.127 §3; 1995 c.185 §2; 1997 c.541 §182; repealed by 1999 c.314 §94]

308.385 [1963 c.577 §8; 1971 c.621 §32; repealed by 1971 c.629 §6]

308.387 [1983 c.462 §4; repealed by 1999 c.314 §94]

308.390 [1963 c.577 §9; 1971 c.629 §3; 1973 c.303 §3; 1979 c.480 §3; 1983 c.462 §2; 1991 c.459 §125; 1993 c.19 §10; 1997 c.541 §183; 1999 c.314 §23; renumbered 308A.116 in 1999]

308.391 [1993 c.5 §2; 1997 c.541 §184; repealed by 1999 c.314 §94]

308.392 [1995 c.127 §2; 1997 c.541 §185; 1999 c.314 §14; renumbered 308A.089 in 1999]

308.395 [1963 c.577 §10; 1967 c.93 §2; 1971 c.629 §4; 1973 c.303 §4; 1973 c.503 §10; 1979 c.350 §5; 1981 c.419 §2; 1981 c.791 §10; 1983 c.462 §15; 1987 c.614 §5; 1991 c.459 §126; repealed by 1999 c.314 §94]

308.396 [1975 c.551 §§2,3; 1977 c.606 §1; 1979 c.689 §14; 1983 c.599 §§8,9; 1985 c.607 §1; 1987 c.158 §46; 1989 c.904 §31; 1991 c.459 §127; 1991 c.816 §19; 1995 c.79 §128; 1997 c.216 §1; repealed by 1999 c.314 §94]

308.397 [1973 c.503 §5; 1981 c.419 §3; 1985 c.604 §5; 1993 c.19 §11; 1999 c.314 §22; renumbered 308A.113 in 1999]

308.398 [1991 c.459 §129a; repealed by 1999 c.314 §94]

308.399 [1973 c.503 §6; 1979 c.350 §6; 1981 c.791 §4; 1985 c.607 §2; 1989 c.904 §32; 1991 c.459 §129; repealed by 1999 c.314 §94]

308.400 [1991 c.712 §1; 1999 c.314 §26; renumbered 308A.125 in 1999]

308.401 [1973 c.503 §7; 1993 c.577 §19; 1999 c.314 §27; renumbered 308A.128 in 1999]

308.403 [1973 c.505 §§3,4; 1985 c.604 §1; 1999 c.314 §6; renumbered 308A.065 in 1999]

308.404 [1977 c.339 §2; 1979 c.350. §7; 1981 c.791 §2; 1991 c.459 §130; 1997 c.541 §191; 1999 c.314 §24; renumbered 308A.119 in 1999]

308.405 [Renumbered 308.409]

308.406 [1977 c.339 §3; 1981 c.791 §3; 1991 c.459 §131; 1999 c.314 §25; renumbered 308A.122 in 1999]

308.407 [1991 c.459 §§117c to 117g; 1997 c.541 §192; repealed by 1999 c.314 §94]

INDUSTRIAL PLANTS

308.408 "Industrial plant" defined. As used in ORS 305.420 and 308.408 to 308.413, "industrial plant" includes:

(1) The land, buildings, structures and improvements, and the tangible personal property, including but not limited to machinery, equipment and office machines and equipment that make up the property or complex of properties used for industrial or manufacturing purposes;

(2) Any industrial real or personal property eligible for appraisal under ORS 306.126 and the rules of the Department of Revenue; and

(3) Any real or personal property used for generating electricity, if:

(a) The property consists primarily of a generating facility primarily fueled by wood waste or other biomass fuel;

(b) The property has a maximum generating capacity of 20 megawatts; and

(c) The electricity generated by the property is consumed by the property user or is sold exclusively to an electric utility, as defined in ORS 758.505, for the utility's distribution to utility customers. [1981 c.139 §1; 1995 c.650 §87; 1997 c.656 §1; 2003 c.46 §17]

Note: 308.408, 308.411 and 308.413 were enacted into law by the Legislative Assembly but were not added to or made a part of ORS chapter 308 or any series therein by legislative action. See Preface to Oregon Revised Statutes for further explanation.

308.409 [Formerly 308.405; repealed by 1979 c.689 §27]

308.410 [Repealed by 1979 c.689 §27]

308.411 Appraisal and real market valuation of industrial plants; rules. (1) Except as limited by subsections (2) to (9) of this section, the real market value of an industrial plant shall be determined for ad

valorem tax purposes under ORS 308.205, 308.232 and 308.235 utilizing the market data approach (sales of comparable properties), the cost approach (reproduction or replacement cost of the plant) or the income approach (capitalization of income) or by two or more approaches. The assessed value of an industrial plant shall be determined under ORS 308.146.

(2) The owner of a plant may elect to have the plant appraised and valued for ad valorem property tax purposes excluding the income approach to valuation. An owner making an election under this subsection must further determine which of the following paragraphs is applicable to the election:

(a) If this paragraph applies to the election, the owner may not be required to provide any itemization of income or expense of the industrial plant for use in making an appraisal of the plant for ad valorem property tax purposes; or

(b) If this paragraph applies to the election, the owner may not be required to provide any itemization of income of the industrial plant for use in making an appraisal of the plant for ad valorem property tax purposes, but may be required to provide an itemization of operating expenses of the industrial plant for use in measuring functional obsolescence in a market data approach or cost approach to valuation.

(3) Not less than 30 days prior to the making of a physical appraisal or reappraisal of an industrial plant by the Department of Revenue or by a county assessor, the department or assessor shall notify the owner of the plant by mail, return receipt requested, of the intention to physically appraise the plant. The notice shall inform the owner of the date the appraisal is to commence. In commencing the appraisal and to aid the owner in making an election under subsection (2) of this section, the department's or assessor's appraisers first shall make a preliminary survey of the plant as to the methods and approaches to the valuation of the plant to be used in the appraisal. The owner or owner's representative shall immediately thereafter meet with the appraisers, and within two days after the meeting may give written notice to the appraisers that the owner elects to have the plant valued in accordance with subsection (2) of this section. The written notice shall state which paragraph of subsection (2) of this section is applicable to the election. Failure to make the election precludes the owner from making the election for the tax year in which the valuation determined by the physical appraisal is first used on the assessment and tax rolls of the county.

(4) If an owner does not make an election under subsection (2) of this section, the owner shall make available to the assessor or department all information requested by the assessor or department needed to determine the real market value for the plant. At the request of the owner, the information shall be made the confidential records of the office of the assessor or of the department, subject to the provisions of ORS 305.420 and 305.430.

(5) If an owner makes an election under subsection (2) of this section, the owner may not in any proceedings involving the assessment of the industrial plant for the tax year for which the election was made, before the county board of property tax appeals or the Oregon Tax Court, be entitled to introduce evidence relating to the use of the income approach to valuation of the plant or introduce any information protected under the election.

(6)(a) On or before December 31 of the tax year in which the election under subsection (2) of this section first applies to an assessment and tax roll, or on or before December 31 of any subsequent tax year, if the owner is dissatisfied with the election under subsection (2) of this section, the owner may revoke or revise the election.

(b) If the election is revoked, the owner may request the Department of Revenue or the county assessor, whichever is applicable, to revalue the plant for the next tax year using the appraisal methods set forth in subsection (1) of this section.

(c) If the election is revised, the paragraph of subsection (2) of this section that was not applicable to the election shall become applicable to the election in lieu of the paragraph applicable before revision. If the election is revised, the owner may request the Department of Revenue or the county assessor, whichever is applicable, to revalue the plant for the next tax year in accordance with the revised election.

(d) If a revocation or revision of an election is sought, the owner shall demonstrate that the determination of real market value requires taking into consideration the utilization of the income approach to valuation or the measurement of functional obsolescence using operating expense information. Thereafter, at the request of the department or the assessor, the owner shall make available to the department or the assessor all information requested by the department or the assessor as provided in subsection (4) of this section within 30 days following the department's or the assessor's request. If the owner fails to provide the information and a revocation had been sought, the election under subsection (2) of this sec-

tion shall continue. If the owner fails to provide the information and a revision had been sought, the paragraph of subsection (2) that applied prior to the attempted revision shall continue to apply to the election. Under either circumstance, in any proceedings involving the assessment of the industrial plant for subsequent tax years, before the county board of property tax appeals or the Oregon Tax Court, the owner may not introduce evidence relating to the income approach to valuation or introduce any information protected under the election. If the department or assessor makes such a redetermination of the valuation as may, in their opinion, be necessary, the department or assessor shall furnish to the owner prior to the following May 1 a statement of the value of the plant as redetermined by the department or the assessor, with an explanation of the adjustments made.

(7) After any physical appraisal of an industrial plant or after the appraisal is updated for use on the assessment and tax rolls for a subsequent year, but in any event prior to May 1 of the assessment year for which the appraisal or update applies, the owner may request a conference with the department or with the assessor concerning the determination of real market value under the physical appraisal or updating of the appraisal. If the request for a conference is made, the department or the assessor shall give written notice to the owner of the time and place for the conference for an informal discussion of the valuation.

(8) Except as provided in this section, no owner of an industrial plant shall be required to make available to the assessor or department, any itemization of income and expense of the industrial plant for use in an income approach to valuation in making an appraisal of an industrial plant for purposes of ad valorem property taxation. However, information furnished pursuant to subsection (4) of this section is available to the county assessor and to the department for purposes of preparing valuations of other industrial plants, subject to the provisions of ORS 308.413.

(9) Nothing in this section shall preclude the request for and use of information from an owner of an industrial plant concerning cost items, whether materials, labor or otherwise, for use in the reproduction cost approach to the valuation of the plant. In no event shall the application of subsection (2) of this section operate to value an industrial plant below its real market value for ad valorem property tax purposes under ORS 308.232. The election of an owner under subsection (2) of this section to forgo the consideration of the income approach to valuation shall constitute an irrevocable waiver of any subsequent claim that the failure of the assessor or the department to consider the income approach resulted in a valuation in excess of the real market value of the plant under ORS 308.232.

(10) If the owner of an industrial plant has made an election under subsection (2) of this section, a subpoena for the production of information for the industrial plant that is protected by the election may not be issued while that election is in effect.

(11) Notwithstanding subsection (3) of this section concerning the time for making an election under subsection (2) of this section, if the owner of an industrial plant receives notice under ORS 305.392 that a subpoena will be issued for income or expense information for the industrial plant, and the owner has not previously made an election under subsection (2) of this section that is in effect, the owner may make the election allowed under subsection (2) of this section within the 60-day period specified in ORS 305.392. Any owner making an election under this subsection may not revoke or revise that election until after the industrial plant is next assessed for ad valorem tax purposes.

(12) Notwithstanding subsection (2) of this section, nothing in this section is intended to exclude the capitalization of market rents from the appraisal of buildings.

(13) The department may adopt any rules necessary to carry out the purposes of this section. [1981 c.139 §2; 1991 c.459 §132; 1993 c.270 §33; 1993 c.353 §8; 1995 c.79 §129; 1995 c.650 §88; 1995 c.724 §1; 1997 c.541 §§193,194; 1999 c.579 §30]

Note: See note under 308.408.

308.412 Effect of election to exclude income approach to value under prior law. An owner that made an election that was in effect under ORS 308.411 (1997 Edition) shall be considered to have chosen ORS 308.411 (2)(a) to apply to the election. The owner may revise or revoke the election pursuant to ORS 308.411 (6). [1999 c.579 §31]

Note: 308.412 was enacted into law by the Legislative Assembly but was not added to or made a part of ORS chapter 308 or any series therein by legislative action. See Preface to Oregon Revised Statutes for further explanation.

308.413 Confidential information furnished under ORS 308.411; exception; rules. (1) Any information furnished to the county assessor or to the Department of Revenue under ORS 308.411 which is obtained upon the condition that it be kept confidential shall be confidential records of the office in which the information is kept, except as follows:

(a) All information furnished to the county assessor shall be available to the de-

partment and all information furnished to the department shall be available to the county assessor.

(b) All information furnished to the county assessor or department shall be available to any reviewing authority in any subsequent appeal.

(c) The department may publish statistics based on the information furnished if the statistics are so classified as to prevent the identification of the particular industrial plant.

(2) The Department of Revenue shall make rules governing the confidentiality of information under this section.

(3) Each officer or employee of the Department of Revenue or the office of the county assessor to whom disclosure or access of the information made confidential under subsection (1) of this section is given, prior to beginning employment or the performance of duties involving such disclosure, shall be advised in writing of the provisions of this section and ORS 308.990 (5) relating to penalties for the violation of this section, and shall as a condition of employment or performance of duties execute a certificate for the department or the assessor in a form prescribed by the department, stating in substance that the person has read this section and ORS 308.990 (5), that these sections have been explained to the person and that the person is aware of the penalties for violation of this section. [1981 c.139 §3]

Note: See note under 308.408.

308.415 [Amended by 1967 c.105 §2; 1975 c.780 §7; repealed by 1979 c.689 §27]

DESTROYED OR DAMAGED PROPERTY

308.425 Taxes on destroyed or damaged property; proration; reduction; effect of repair. (1) If, during any tax year, any real or personal property is destroyed or damaged by fire or act of God, the owner or purchaser under a recorded instrument of sale in the case of real property, or the person assessed, person in possession or owner in the case of personal property, may apply to the tax collector for proration of the taxes imposed on the property for the tax year.

(2) Application for proration of taxes under subsection (1) of this section shall be made not later than the end of the tax year or 60 days after the date the property was destroyed or damaged, whichever is later.

(3)(a) For property that is totally destroyed, the tax collector shall collect only one-twelfth of the taxes imposed on the property for the tax year, for each month or fraction of a month that the property was in existence during the tax year. The tax collector shall cancel the remainder of the taxes imposed on the property for the tax year.

(b) For property that is damaged, the tax collector shall collect only one-twelfth of the taxes imposed on the property for the tax year, for each month or fraction of a month that preceded the month during which the property was damaged. For the month in which the property was damaged, and for each month of the tax year thereafter in which the property remains damaged, the tax collector shall collect that percentage of one-twelfth of the taxes imposed on the property that the real market value or the assessed value of the property after the damage (whichever is less) bears to the assessed value of the property before the damage. The assessor shall advise the tax collector of the value percentage required under this paragraph. The tax collector shall cancel any taxes not to be collected due to this paragraph.

(4) That portion of the property that is damaged property and that is subsequently repaired shall be considered to be new property or new improvements to property under ORS 308.153 for the assessment year in which the repairs or replacements are first taken into account. [1971 c.497 §1; 1974 c.14 §1; 1975 c.778 §1; 1975 c.780 §20; 1981 c.804 §61; 1983 c.85 §1; 1991 c.459 §132a; 1997 c.541 §196; 1999 c.20 §1; 2003 c.655 §64; 2007 c.450 §2]

308.428 Property destruction or damage during first six months of assessment year; July 1 assessment date. (1) If, during the period beginning on January 1 and ending on July 1 of an assessment year, any real or personal property is destroyed or damaged by fire or act of God, the owner or purchaser under a recorded instrument of sale in the case of real property, or the person assessed, person in possession or owner in the case of personal property, may apply to the county assessor to have the real market and assessed value of the property determined as of July 1 of the current assessment year.

(2) The person described in subsection (1) of this section shall file an application for assessment under this section with the county assessor on or before the later of:

(a) August 1 of the current year; or

(b) The 60th day following the date on which the property was damaged or destroyed.

(3) If the conditions described in subsection (1) of this section are applicable to the property, then notwithstanding ORS 308.210, the property shall be assessed as of July 1, at 1:00 a.m. of the assessment year, in the manner otherwise provided by law. [1999 c.20 §2; 2007 c.450 §3]

308.430 [1971 c.497 §2; repealed by 1974 s.s. c.14 §3]

308.435 [1971 c.497 §3; repealed by 1974 s.s. c.14 §3]

308.440 Relief not allowed in case of arson by property owner. No relief under ORS 308.146 (5) or (6) or 308.425 shall be given to any person who is convicted of arson with regard to the property for which relief is sought. [1971 c.497 §4; 1974 c.14 §2; 2001 c.422 §3]

REHABILITATED RESIDENTIAL PROPERTY

308.450 Definitions for ORS 308.450 to 308.481. As used in ORS 308.450 to 308.481:

(1) "Distressed area" means a primarily residential area of a county or city that is designated as a distressed area by the county or city because the area is detrimental to the safety, health and welfare of the community due to the following factors:

(a) Deterioration;

(b) Inadequate or improper facilities;

(c) The existence of unsafe or abandoned structures, including but not limited to a significant number of vacant or abandoned single or multifamily residential units; or

(d) Any combination of these or similar factors.

(2) "Governing body" means the city or county legislative body having jurisdiction over the property for which a limited assessment may be applied for under ORS 308.450 to 308.481.

(3) "Rehabilitated residential property" means land and the improvements thereon:

(a) That are either single or multifamily residential units or are not residential units but that will become residential units through rehabilitation improvements;

(b) That fail to comply with one or more standards of the state or local building or housing codes applicable at the time the application is filed;

(c)(A) That are not less than 25 years of age on January 1 in the year the application is filed with the governing body, and on which sums have been expended after September 13, 1975, and prior to January 1, 2017, for the purpose of making rehabilitation improvements, and which sums in the aggregate equal or exceed five percent of the assessed value of the land and improvements thereon as reflected in the last certified assessment roll next preceding the date on which the application for limited assessment is filed with the governing body pursuant to ORS 308.462; or

(B) On which, regardless of the age of the residential property, sums have been expended or the renovation completed after October 3, 1989, and prior to January 1, 2017, for the purpose of making rehabilitation improvements, and which sums in the aggregate equal or exceed 50 percent of the assessed value of the land and improvements thereon as reflected in the last certified assessment roll next preceding the date on which the applications for limited assessment is filed with the governing body pursuant to ORS 308.462;

(d) In which at least 50 percent of accommodations are for residential use and not for transient occupancy;

(e) If owner-occupied, that are located within a distressed area; and

(f) For which an application is filed with the governing body prior to January 1, 2015.

(4) "Rehabilitation improvements" means modifications to existing structures that are made to achieve a condition of substantial compliance.

(5) "Substantial compliance" means compliance with local building or housing code requirements. It does not mean that all heating, plumbing and electrical systems must be replaced with systems meeting current standards for new construction, notwithstanding that the cost of rehabilitation may exceed 50 percent of the value of the structure before rehabilitation. [1975 c.696 §2; 1977 c.472 §1; 1979 c.768 §1; 1981 c.804 §62; 1985 c.320 §1; 1989 c.1051 §6; 1991 c.459 §133; 1997 c.541 §197; 1997 c.830 §1; 2005 c.94 §48; 2007 c.469 §1]

308.453 Policy. The Legislative Assembly finds that it is in the public interest to encourage the rehabilitation of existing units in substandard condition and the conversion of transient accommodation to permanent residential units and the conversion of nonresidential structures to permanent residential units in order to make these units sound additions to the housing stock of the state. The Legislative Assembly further finds that cities and counties of this state should be enabled to establish and design programs to stimulate such rehabilitation and or conversion based on the incentive of a local property tax exemption, which is authorized under ORS 308.450 to 308.481. [1975 c.696 §1a; 1977 c.472 §2; 1979 c.768 §2; 1989 c.1051 §7]

308.455 [Repealed by 1975 c.365 §4]

308.456 Application of ORS 308.450 to 308.481; standards for processing certificate applications. (1) ORS 308.450 to 308.481 apply to rehabilitated residential property located within the jurisdiction of a governing body which adopts, by resolution or ordinance, the provisions of ORS 308.450 to 308.481. Except as provided in subsection (2) of this section, the limited assessment provided by ORS 308.450 to 308.481 only applies to the tax levy of a governing body which adopts the provisions of ORS 308.450 to 308.481.

(2) The limited assessment provided by ORS 308.450 to 308.481 shall apply to the tax levy of all taxing districts in which property certified for limited assessment under ORS 308.450 to 308.481 is located when, upon request of a governing body which has adopted the provisions of ORS 308.450 to 308.481, the rates of taxation of such taxing districts whose governing boards agree to the policy of limited assessment as provided in ORS 308.450 to 308.481, when combined with the rate of taxation of the governing body which adopts the provisions of ORS 308.450 to 308.481, equal 51 percent or more of the total combined rate of taxation on the property certified for limited assessment.

(3) The governing body shall promulgate standards and guidelines to be utilized in making the determinations required by ORS 308.466 and, in the case of nonowner-occupied residential structures or units, standards and guidelines to be applied if the governing body desires to enter into negotiations with the owner regarding rental rates to be charged during the period of the limited assessment.

(4) ORS 308.450 to 308.481 do not apply to increases in assessed valuation made by the assessor or by lawful order of the Department of Revenue or a court, to a class of property throughout the county or any specific area of the county to achieve the uniformity of assessment or appraisal required by ORS 308.232. [1975 c.696 §§4,12; 1989 c.1051 §8; 1993 c.270 §34]

308.457 Determining boundaries of distressed areas; rules; limitation. (1) Each city or county that adopts, by resolution or ordinance, ORS 308.450 to 308.481, shall adopt rules specifying the process for determining the boundaries of a distressed area and for distressed area boundary changes.

(2) The cumulative land area within the boundaries of distressed areas within a city or county, whichever adopts the provisions of ORS 308.450 to 308.481, may not exceed 20 percent of the total land area of the city or county. [2005 c.94 §50]

308.459 Valuation of rehabilitated property not to be increased; effect of filing date of certificate. (1) For purposes of ORS 308.232, the assessed value of rehabilitated residential property shall be not more than its assessed value as it appears in the last certified assessment roll next preceding the date on which the application for limited assessment is filed with the governing body as provided in ORS 308.462. If the certificate of qualification is filed with the assessor as provided in ORS 307.512 and 308.466, the limited assessment shall apply with respect to the first assessment roll certified after that date or if the certificate of qualification is filed after the deadline set forth in ORS 307.512, the limited assessment shall apply as of the following January 1, and shall continue to apply for a total of 10 consecutive assessment rolls.

(2) Notwithstanding subsection (1) of this section, if the multifamily rehabilitated residential housing is subject to a low income rental assistance contract with an agency of this state or of the United States, the city may extend the limited assessment provided by ORS 308.450 to 308.481 through December 31 of the assessment year during which the termination date of the contract falls. [1975 c.696 §3; 1979 c.768 §2a; 1981 c.804 §63; 1985 c.320 §2; 1989 c.1051 §9; 1991 c.459 §134; 1997 c.541 §198; 2013 c.193 §12]

308.460 [Repealed by 1975 c.365 §4]

308.462 Qualifications for limited assessment. To qualify for the limited assessment provided by ORS 308.450 to 308.481, the owner shall:

(1) Prior to commencement of rehabilitation improvements, secure from the governing body or its duly authorized agent, verification of noncompliance with code as described in ORS 308.450 (3)(b);

(2) File an agreement with the governing body, where required by the governing body, between the owner and the governing body to negotiate rental rates to be charged for the rehabilitated rental units during the period of the limited assessment;

(3) Prior to commencement of rehabilitation improvements, file an application for limited assessment with the governing body that contains any information the governing body deems necessary to determine whether the property qualifies for limited assessment; and

(4) Complete rehabilitation improvements within two years of approval of the application for limited assessment filed under this section. [1975 c.696 §5; 1977 c.472 §3; 1989 c.1051 §10; 2005 c.94 §51; 2007 c.469 §2]

308.465 [Repealed by 1975 c.365 §4]

308.466 Processing applications for limited assessment; issuance of certificate; judicial review of application denial. (1) The governing body or its duly authorized agent shall approve or deny an application filed under ORS 308.462 within 90 days after receipt of the application. An application not acted upon within 90 days shall be deemed approved.

(2) Subject to ORS 308.471, the governing body shall complete a certificate of qualification on a form approved by the Department of Revenue and file the certificate with the county assessor on or before the deadline set forth in ORS 307.512. The certificate shall contain a statement by a duly author-

ized agent of the governing body that the property is in substantial compliance as defined in ORS 308.450, and that the owner of the property has complied with the provisions of ORS 308.471. In addition, the governing body shall file with the county assessor copies of applications filed and deemed approved under subsection (1) of this section, together with copies of those statements filed under ORS 308.462 and 308.471.

(3) If the application is denied, the governing body or its authorized agent shall state in writing the reasons for denial and send the notice to the applicant at the last-known address of the applicant within 10 days after the denial.

(4) Upon denial by a duly authorized agent, an applicant may appeal the denial to the governing body within 30 days after receipt of the denial. Upon denial of the appeal by the governing body, or denial of the application, the applicant may appeal to the circuit court, and from the decision of the circuit court to the Court of Appeals, as provided by law. [1975 c.696 §6; 1989 c.1051 §11; 2013 c.193 §13]

308.468 Fee for limited assessment applications; time of payment; disposition. The governing body, after consultation with the county assessor, shall establish an application fee in an amount sufficient to cover the cost to be incurred by the governing body and the assessor in administering ORS 308.450 to 308.481. The application fee shall be paid at the time the application for limited assessment is filed. If the application is approved, the governing body shall pay the application fee to the county assessor for deposit in the county general fund, after first deducting that portion of the fee attributable to its own administrative costs in processing the application. If the application is denied, the governing body shall retain that portion of the application fee attributable to its own administrative costs and refund the balance to the applicant. [1975 c.696 §11]

308.470 [Amended by 1967 c.105 §3; repealed by 1975 c.365 §4]

308.471 Owner to file statement with governing body when rehabilitation project finished; disqualification of property; judicial review of disqualification determination. (1) Upon completion of the rehabilitation improvements for which an application for limited assessment filed under ORS 308.462 has been approved, the owner shall, if appropriate, file with the governing body the following:

(a) A statement of rents charged for each rental unit for the 12-month period preceding the commencement of rehabilitation improvements, if an agreement has been filed under ORS 308.462 (2);

(b) A statement of the amount of rehabilitation expenditures made with respect to each unit and the composite expenditures made in the rehabilitation of the entire property;

(c) A copy of all final building permits and clearances issued by the appropriate government agency; and

(d) A statement that the rehabilitation improvements or to the owner's property qualify such property for limited assessment under ORS 308.450 to 308.481.

(2) Within 30 days after receipt of the statements required by subsection (1) of this section, the governing body shall determine whether or not the owner's property is qualified for limited assessment under ORS 308.450 to 308.481.

(3) If the governing body determines that the owner's property is qualified for limited assessment under ORS 308.450 to 308.481, the governing body shall file the certificate of qualification required by ORS 308.466 with the county assessor within 10 days after the expiration of the 30-day period provided by subsection (2) of this section.

(4) If the governing body determines that the owner's property is not qualified for limited assessment under ORS 308.450 to 308.481, the governing body or its agent shall state in writing reasons why the property is not qualified and send such writing to the owner within 10 days after the determination.

(5) An owner may appeal an adverse determination by the governing body to the governing body within 30 days after receipt of the writing required by subsection (4) of this section. If the governing body rejects the appeal, the owner may appeal to the circuit court, and from the decision of the circuit court to the Court of Appeals, as provided by law. [1975 c.696 §7; 1977 c.472 §4; 1985 c.320 §3; 1989 c.1051 §12; 2007 c.469 §3]

308.474 Owner to file annual statement regarding rental property transactions if agreement filed under ORS 308.462 (2). If an agreement has been filed under ORS 308.462 (2), within 60 days following the end of the fiscal year as used by the owner for purposes of reporting federal income tax and during the period that the certificate described in ORS 308.466 is in effect, the owner of the rehabilitated property that is nonowner-occupied shall file with a designated agent of the governing body the following:

(1) A statement of occupancy and vacancy of the rehabilitated property during the 12 months ending with the anniversary date;

(2) A statement of all rental rates, and increases in rental rates and operating costs, during the 12 months ending with the anniversary date; and

(3) A certification by the owner that the property has been held continuously for the production of rental income since the date of the certificate approved by the governing body, pursuant to ORS 308.466. [1975 c.696 §8; 1977 c.472 §5; 1989 c.1051 §13]

308.475 [Repealed by 1975 c.365 §4]

308.477 Termination of limited assessment for incomplete construction or noncompliance; appeal; revaluation; tax liability. (1) Except as provided in ORS 308.479, if, after a certificate of qualification has been filed with the county assessor under ORS 308.466, the governing body finds that the rehabilitation improvements were not completed on or before January 1, 2017, or that any provision of ORS 308.450 to 308.481 is not being complied with, or any provision required by the governing body pursuant to ORS 308.450 to 308.481 is not being complied with, it shall give notice in writing to the owner, mailed to the owner's last-known address, of the proposed termination of the limited assessment. The notice shall state the reasons for the proposed termination and shall require the owner to appear at a specified time, not less than 20 days after mailing the notice, to show cause, if any, why the limited assessment should not be terminated.

(2) If the owner does not appear or appears and fails to show cause why the limited assessment should not be terminated, the governing body shall terminate the limited assessment. A copy of the termination shall be filed with the county assessor and a copy sent to the owner at the owner's last-known address, within 10 days after its adoption.

(3) The owner may appeal the termination to the circuit court, and from the decision of the circuit court to the Court of Appeals, as provided by law.

(4) If no appeal is taken as provided in subsection (3) of this section, or upon final adjudication, the county officials having possession of the assessment and tax rolls shall correct the rolls in the manner provided for omitted property under ORS 311.216 to 311.232 to provide for the assessment and taxation of any value not included in the valuation of the rehabilitation improvements during the period of limited assessment prior to termination by the governing body or by a court, in accordance with the findings of the governing body or the court as to the assessment year in which the limited assessment is to terminate. The county assessor shall make the valuation of the property necessary to permit correction of the rolls, and the owner may appeal the valuation in the manner provided under ORS 311.216 to 311.232. Where there has been a failure to comply, as provided in subsection (1) of this section, the property shall be revalued beginning January 1 of the assessment year in which the noncompliance first occurred. Any additional taxes becoming due shall be payable without interest if paid in the period prior to the 16th day of the month next following the month of correction. If not paid within such period, the additional taxes shall thereafter be considered delinquent on the date they would normally have become delinquent if timely extended on the roll or rolls in the year or years for which the correction was made. [1975 c.696 §9; 1977 c.472 §6; 1979 c.768 §3; 1981 c.697 §3; 1985 c.320 §4; 1991 c.459 §135; 1997 c.541 §199; 1997 c.830 §2; 2007 c.469 §4]

308.479 Termination of limited assessment for change of use; additional taxes; circumstances when additional taxes not imposed. (1) If, after a certificate of qualification has been filed with the county assessor under ORS 308.466, a declaration defined in ORS 100.005 with respect to the property is presented to the county assessor or tax collector for approval under ORS 100.110 or if the county assessor discovers that a portion of the rehabilitated residential property is changed to a use that is other than residential or housing:

(a) The limited assessment granted to the property or portion under ORS 308.450 to 308.481 shall terminate immediately, without right of notice or appeal;

(b) The property or portion shall be assessed and taxed in the same manner as other property similarly situated is assessed and taxed; and

(c) Notwithstanding ORS 311.235, there shall be added to the general property tax roll for the tax year next following the presentation or discovery, to be collected and distributed in the same manner as other real property tax, an amount equal to the difference between the amount of tax levied with respect to the property or portion for the tax year for which the property or portion was granted limited assessment and the tax that would have been levied if the property or portion had not been granted limited assessment for that year for each of the years, not to exceed the last 10 years, during which the property was granted limited assessment under ORS 308.450 to 308.481.

(2) Subsection (1)(c) of this section shall not apply to property for which a declaration is presented to the county assessor or tax collector for approval under ORS 100.110, if:

(a) The property is subject to an agreement described in ORS 308.462 (2);

(b) Based on the most recent statement of rental rates filed under ORS 308.474, the rental rates of all units are equal to or greater than 125 percent of the Section 8 fair market rent, adjusted for unit size, as established and periodically adjusted by the Secretary of Housing and Urban Development pursuant to 42 U.S.C. 1437f, as amended and in effect on October 4, 1997;

(c) The property owner files a written request with the governing body for a waiver of the provisions of subsection (1)(c) of this section between six months before and six months after the declaration is submitted to the assessor for approval under ORS 100.110; and

(d) The governing body approves the request.

(3) If, at the time of presentation or discovery, the property is no longer receiving limited assessment, additional taxes shall be collected as provided in this section, but the number of years that would otherwise be used to compute the additional taxes shall be reduced one year for each year that has elapsed since the year the property was last granted limited assessment beginning with the oldest year for which additional taxes are due.

(4) The assessment and tax rolls shall show "potential additional tax liability" for each property granted limited assessment under ORS 308.450 to 308.481.

(5) Additional taxes collected under this section shall be deemed to have been imposed in the year to which the additional taxes relate. [1981 c.697 §2; 1983 c.630 §1; 1987 c.158 §47; 1987 c.459 §34; 1989 c.1051 §13a; 1991 c.459 §136; 1995 c.79 §130; 1997 c.830 §3]

308.480 [Repealed by 1975 c.365 §4]

308.481 Extending deadline for completion of rehabilitation project; grounds. Notwithstanding any provision of ORS 308.477, if the governing body finds that the rehabilitation improvements were not completed by January 1, 2017, due to circumstances beyond the control of the owner, and that the owner had been acting and could reasonably be expected to act in good faith and with due diligence, the governing body may extend the deadline for completion for a period not to exceed 12 consecutive months. [1975 c.696 §10; 1977 c.472 §7; 1979 c.768 §4; 1985 c.320 §5; 1991 c.459 §137; 1997 c.541 §201; 1997 c.830 §4; 2007 c.469 §5]

NONPROFIT HOMES FOR ELDERLY PERSONS

308.490 Determining value of homes for elderly persons. (1) The Legislative Assembly finds that ordinary methods of determining the assessed value of real property, particularly by consideration of the cost of replacing a structure with a similar and comparable one of equivalent utility, are not appropriate with respect to property of nonprofit homes for elderly persons, operated by corporations described in ORS 307.375. The Legislative Assembly declares that the benefits inherent in operation of these homes, especially in the housing and care furnished to elderly persons for whom this state and its political subdivisions otherwise might be responsible, justifies the use of criteria set out in subsection (2) of this section.

(2) In determining the assessed value of the property of a nonprofit home for elderly persons, operated by a corporation described in ORS 307.375, the county assessor shall not take into account considerations of replacement cost, but shall consider:

(a) The amount of money or money's worth for which the property may be exchanged within a reasonable period of time under conditions in which both parties to the exchange are able, willing and reasonably well informed.

(b) The gross income that reasonably could be expected from the property if leased or rented to the public generally, less annual operating expenses, reserves for replacements and insurance, depreciation and taxes.

(c) The relative supply and demand for similar properties.

(d) The relative value of the location of the property. [1969 c.587 §8; 1981 c.624 §12; 1983 s.s. c.5 §7; 1991 c.459 §138; 1997 c.541 §202]

ASSESSMENT OF DESIGNATED UTILITIES AND COMPANIES BY DEPARTMENT OF REVENUE

308.505 Definitions for ORS 308.505 to 308.665. As used in ORS 308.505 to 308.665:

(1) "Car" or "railcar" means a vehicle adapted to the rails of a railroad.

(2) "Centrally assessed" means the assessment of property by the Department of Revenue under ORS 308.505 to 308.665.

(3) "Communication" includes telephone communication and data transmission services by whatever means provided.

(4) "Inland water" means all water or waters within the State of Oregon, all interstate rivers touching Oregon and all tidewaters extending to the ocean bars.

(5) "Interstate" means transit between the State of Oregon and:

(a) Another state;

(b) A district, territory or possession of the United States; or

(c) A foreign country.

(6) "Large private railcar company" means a private railcar company with per-

sonal property with a real market value for the tax year that exceeds $1 million.

(7) "Locally assessed" means the assessment of property for property tax purposes by the county assessor that is not conducted under ORS 308.505 to 308.665.

(8) "Person," "company," "corporation" or "association" means any person, group of persons, whether organized or unorganized, firm, joint stock company, association, cooperative or mutual organization, people's utility district, joint operating agency as defined in ORS 262.005, syndicate, entity formed to partner or combine public and private interests, partnership or corporation engaged in performing or maintaining any business or service or in selling any commodity as set forth in ORS 308.515, whether or not the activity is pursuant to any franchise and whether or not the person or other entity or combination of entities possesses characteristics of limited or unlimited liability.

(9) "Property":

(a) Means all property of any kind, whether real, personal, tangible or intangible, that is used or held by a company as owner, occupant, lessee or otherwise, for the performance or maintenance of a business or service or for the sale of a commodity, as described in ORS 308.515;

(b) Includes, but is not limited to, the lands and buildings, rights of way, roadbed, water powers, vehicles, cars, rolling stock, tracks, office furniture, telephone and transmission lines, poles, wires, conduits, switchboards, machinery, appliances, appurtenances, docks, watercraft irrespective of the place of registry or enrollment, merchandise, inventories, tools, equipment, machinery, franchises and special franchises, work in progress and all other goods or chattels; and

(c) Does not include items of intangible property that represent:

(A) Claims on other property, including money at interest, bonds, notes, claims, demands or any other evidence of indebtedness, secured or unsecured; or

(B) Any shares of stock in corporations, joint stock companies or associations.

(10) "Property having situs in this state" means all property, real and personal, of a company, owned, leased, used, operated or occupied by it and situated wholly within this state, and, as determined under ORS 308.550 and 308.640, the proportion of the movable, transitory or migratory personal property owned, leased, used, operated or occupied by a company, including but not limited to watercraft, aircraft, rolling stock, vehicles and construction equipment, as is used partly within and partly outside of this state.

(11) "Small private railcar company" means a private railcar company with personal property with a real market value for the tax year that does not exceed $1 million.

(12) "Transportation" means carrying, conveying or moving passengers or property from one place to another.

(13) "Vehicle" means any wheeled or tracked device used in transportation under, on or in connection with the physical surface of the earth. [Amended by 1957 c.711 §1; 1969 c.12 §2; 1973 c.102 §1; 1973 c.722 §12; 1977 c.888 §38; 1997 c.154 §31; 2005 c.94 §52; 2009 c.128 §3]

308.510 Real and personal property classified for ORS 308.505 to 308.665. For purposes of assessing property under ORS 308.505 to 308.665:

(1) All land of any railroad, logging road, electric rail or railroad switching and terminal company, including land used or held and claimed exclusively as right of way, with all the tracks and substructures and superstructures that support the right of way, together with all buildings or other structures or improvements, without separating the land and improvements, is real property. Vehicles and any other property is personal property.

(2) All land of any company is real property. Except as provided in subsection (1) of this section, all buildings, structures, improvements of any kind or fixtures of a permanent character of any kind that are located on land that is owned or used by a company is real property. All other property owned or used by a company is personal property.

(3)(a) Except as provided in ORS 308.517 (2) and paragraphs (b) and (c) of this subsection, the renting, leasing, chartering or otherwise assigning of property exclusively for the use or benefit of another does not constitute a use by the lessor.

(b) A lessor shall be deemed the user of property rented, leased or otherwise furnished by the lessor to the employees of the lessor as an incident of employment.

(c) A rail transportation company shall be deemed the user of property located within the rail transportation company's station ground reservations or rights of way, notwithstanding that the property may be leased, rented or otherwise assigned by the rail transportation company for the use or benefit of another.

(4) Property found by the Department of Revenue to have an integrated use for or in more than one business, service or sale, where at least one such business, service or sale is one enumerated in ORS 308.515, shall be classified by the department as being

within or without the definition of property under ORS 308.505, according to the primary use of such property, as determined by the department.

(5) For purposes of determining the maximum assessed value of property under section 11, Article XI of the Oregon Constitution, "property" means all property assessed to each company that is subject to assessment under ORS 308.505 to 308.665. [Amended by 1957 c.711 §2; 1977 c.602 §2; 1997 c.154 §32; 1997 c.541 §203; 2003 c.46 §18; 2009 c.128 §4]

308.515 Department to make annual assessment of designated utilities and companies. (1) The Department of Revenue shall make an annual assessment of any property that has a situs in this state and that, except as provided in subsection (3) of this section, is used or held for future use by any company in performing or maintaining any of the following businesses or services or in selling any of the following commodities, whether in domestic or interstate commerce or in any combination of domestic and interstate commerce, and whether mutually or for hire, sale or consumption by other persons:

(a) Railroad transportation;

(b) Railroad switching and terminal;

(c) Electric rail transportation;

(d) Private railcar transportation;

(e) Air transportation;

(f) Water transportation upon inland water of the State of Oregon;

(g) Air or railway express;

(h) Communication;

(i) Heating;

(j) Gas;

(k) Electricity;

(L) Pipeline;

(m) Toll bridge; or

(n) Private railcars of all companies not otherwise listed in this subsection, if the private railcars are rented, leased or used in railroad transportation for hire.

(2) The assessment described in subsection (1) of this section shall be made on an assessment roll that is prepared by the division of the department charged with property tax administration.

(3) There may not be assessed under subsection (1) of this section:

(a) Any property used by or for water transportation companies whose watercraft ply exclusively on the high seas, or between the high seas and inland water ports or terminals, or any combination thereof.

(b) Any property used by or for water transportation companies exclusively for hire by other persons for booming and rafting, dredging, log or marine salvage, ship berthing, maintenance, sludge removal, cleaning or repair, marine or water-based construction, or guide service.

(c) Any property used by or for interstate ferries or by or for water transportation companies as ferries operating directly across interstate rivers.

(d) Any property of the National Railroad Passenger Corporation.

(e) Any aircraft that is required to be registered under ORS 837.040 for all or any part of the calendar year and that is not used to provide scheduled passenger service.

(4) Any corporation included within subsection (1) of this section, to the extent that it actively engages in any business or service not described therein or not incidental to any business or service or sale of a commodity described therein, may not to that extent be deemed a corporation whose properties are assessed under ORS 308.505 to 308.665.

(5) The department shall assess property owned, leased or occupied by a legal entity not yet engaged in a business, service or sale of a commodity that is described in subsection (1) of this section if the property is intended for operation or use in the business, service or sale of the commodity. [Amended by 1955 c.735 §1; 1957 c.711 §3; 1959 c.109 §1; 1965 c.175 §1; 1973 c.102 §2; 1973 c.402 §8; 1981 c.623 §4; 1983 c.600 §1; 1987 c.601 §1; 1995 c.256 §1; 1997 c.154 §33; 1997 c.656 §2; 1999 c.223 §1; 2005 c.94 §53; 2009 c.128 §5; 2012 c.103 §1]

308.516 Certain exceptions to ORS 308.515. (1) A company is not a company described in ORS 308.515 (1) to the extent that the company furnishes undiluted liquefied or industrial gas in bottles, tanks or similar containers.

(2) A company is not a company described in ORS 308.515 (1) if:

(a) The company generates electricity primarily for the company's own use and makes no more than incidental sales of the company's surplus electricity to other persons; or

(b)(A) The company's generating facility is primarily fueled by wood waste or other biomass fuel;

(B) The generating facility has a maximum capacity of 20 megawatts; and

(C) The company, if selling the generated electricity, does so only directly to an electric utility, as defined in ORS 758.505, for the electric utility's distribution to utility customers.

(3) A company that is the owner or lessee of a data center is not a company described in ORS 308.515 (1) if:

(a) The company has entered into a written tax abatement agreement, or is entitled by assignment or succession to the benefits of a tax abatement agreement entered into, with the sponsors of an enterprise zone with respect to a data center, pursuant to ORS 285C.050 to 285C.250 or 285C.400 to 285C.420; and

(b)(A) The original cost of construction and installation of all real and tangible personal property owned or leased by the company in Oregon other than data centers does not equal more than five percent of the original cost of the real and tangible personal property of all data centers owned, leased or used by the company in Oregon and all additions to the data center property; and

(B) The property in Oregon other than data centers described in subparagraph (A) of this paragraph consists of real or tangible personal property used in the operation of an office or a warehouse or in connection with the construction, installation or operation of data center property.

(4)(a) Property of a company described in subsection (3) of this section may not be assessed under ORS 308.505 to 308.665 during the term of an exemption granted pursuant to an agreement described in subsection (3)(a) of this section or during the term of any statutorily authorized extensions of the exemption, waivers or periods of in lieu payments.

(b) For purposes of the notations required under ORS 285C.175 (7) and 285C.409 (3), the county assessor shall record the real market value, the assessed value and the amount of potential additional taxes as determined without regard to ORS 308.505 to 308.665.

(5) If a company described in subsection (3) of this section owns or leases a data center in more than one county in this state, each data center must satisfy all applicable requirements under subsection (3) of this section.

(6)(a) As used in this section:

(A) "Data center" means an online service data center or an independent data center.

(B) "Independent data center" means real and personal property consisting of buildings or structures specifically designed or modified to house networked computers and data and transaction processing equipment and related infrastructure support equipment, including, without limitation, power and cooling equipment, used primarily to provide, as a service to persons other than the company operating the independent data center, data and transaction processing services, outsource information technology services and computer equipment colocation services.

(C) "Online service data center" means real and personal property consisting of buildings or structures specifically designed or modified to house networked computers and data and transaction processing equipment and related infrastructure support equipment, including, without limitation, power and cooling equipment, used primarily to provide, to a single user, including the user's affiliates, customers, lessees, vendors and other persons authorized by the user, data and transaction processing services.

(b) For purposes of this subsection, the primary use of property is based on the relative proportion of the original cost of property used for all purposes. [2012 c.103 §3]

308.517 To whom property assessed; certain property not to be assessed. (1) Except as provided in subsections (2) and (3) of this section, the Department of Revenue shall assess to the property user all property owned, leased, rented, chartered or otherwise held for or used by it in performing a business, service or sale of a commodity enumerated in ORS 308.515.

(2) Where any property owned, leased, rented, chartered or otherwise assigned by an owner, lessor, lessee or user whose property is otherwise subject to ORS 308.505 to 308.665 is leased, rented, chartered or otherwise assigned for the use or benefit of a company which has or thereby has property subject to ORS 308.505 to 308.665, the department may assess the property to either the owner, lessor, lessee or user.

(3) Land or buildings that meet all of the following conditions shall be assessed in accordance with law by the assessor of the county in which such property is situated:

(a) Situated outside of railroad rights of way or outside of railroad station ground reservations;

(b) Leased or rented by a lessor whose property is not subject to ORS 308.505 to 308.665, to a company whose property is subject to ORS 308.505 to 308.665; and

(c) Used as or in connection with airport facilities, general offices, ticket offices, business offices, warehouses, service centers, relay stations, garages, central exchanges, moorage grounds, or well, pump house or substations sites.

(4) Except as provided in subsection (3) of this section, any property leased or rented by a lessor whose property is not subject to ORS 308.505 to 308.665, to a company whose property is subject to ORS 308.505 to 308.665, shall be assessed, as determined by the department, by the department or the assessor of the county in which such property is situated.

(5) All property not assessed by the Department of Revenue shall be assessed in accordance with law by the assessor of the county in which such property is situated. [1957 c.711 §5; 1959 c.109 §2; 1997 c.154 §34]

308.520 Companies to file statements. (1) Each company shall make and file with the Department of Revenue, on or before February 1 of each year, in such form as the department may provide, a statement, under oath, made by the president, secretary, treasurer, superintendent or chief officer of the company, covering a period of at least one year, as may be required by the department; except that Class I railroads, Class A electric companies, communication companies, gas companies, large water transportation companies, pipeline companies, air transportation companies and private railcar companies shall file such statement on or before March 15 of each year.

(2) As used in this section, "large water transportation company" means a water transportation company with annual gross revenue exceeding $2 million, of which at least 50 percent of the gross revenue is derived from the transportation of freight. [Amended by 1957 c.711 §6; 1977 c.884 §8; 1995 c.256 §2; 1999 c.223 §2]

308.522 [1991 c.459 §144b; 1997 c.541 §204; repealed by 2001 c.114 §17]

308.525 Contents of statement. Each statement required by ORS 308.520 shall contain the following facts about the company:

(1) The name of the company, the nature of the business conducted by the company and the state or country under whose laws the company is organized.

(2) The location of the company's principal office.

(3) The name and address of the chief officer or managing agent or attorney in fact in Oregon.

(4) The number of shares of its capital stock authorized and issued.

(5) The par value and market value, or actual value if there is no market value, of each issued share of stock on January 1 at 1:00 a.m. of the year in which the report is made.

(6) The bonds and other corporate obligations owing by the company.

(7) The par value and market value, or actual value if there is no market value, of the bonds or other obligations owing by the company on January 1 at 1:00 a.m. of the year in which the report is made.

(8) A detailed statement of the real property owned by the company in Oregon on January 1 at 1:00 a.m. of the year in which the report is made, where situated, and the cost thereof.

(9) A detailed statement of the personal property owned by the company in Oregon on January 1 at 1:00 a.m. of the year in which the report is made, where situated, and the cost thereof.

(10) A statement showing the historical or original cost of all of the real property owned by the company as of January 1 at 1:00 a.m. of the year in which the report is made, whether situated within or without the state.

(11) A statement showing the historical or original cost of all of the personal property of the company as of January 1 at 1:00 a.m. of the year in which the report is made, whether situated within or without the state.

(12) A full and complete statement of the historical or original cost and book value of all buildings of every description owned by the company within the state.

(13) The total length of the company's lines or operational routes, the length of its lines or operational routes within the State of Oregon, and also the length of its lines or operational routes without the State of Oregon, including those which the company controls or uses as owner, lessee or otherwise.

(14) A statement of the number of wire, pipe, pole or operational miles, and miles of main and branch railroad lines, double track, spurs, yard tracks and sidetracks, owned or leased by the company in each county in this state, and each municipal subdivision thereof, stated separately.

(15) A statement in detail of the entire gross receipts and net earnings of the company from all sources, stated separately, for the fiscal year next preceding the date of the report.

(16) Any other facts or information the Department of Revenue requires in the form of return prescribed by it. [Amended by 1957 c.711 §7; 2003 c.46 §19; 2009 c.128 §6]

308.530 Company not relieved from making other reports. The statements provided for in ORS 308.505 to 308.665 shall not relieve the company from making any other report or statement required by law to be made to any other commission, board or officer. [Amended by 1997 c.154 §35]

308.535 Extension of time for making reports or statements; proceeding in case of failure or refusal to furnish statement or information. The Department of Revenue, for good cause, may allow a reasonable extension of time for filing any report or statement required in ORS 308.505 to 308.665. If a company fails to make any

statement or furnish any information required by ORS 308.505 to 308.665, the department shall inform itself as best it may as to the matters necessary to be known in order to discharge its duties with respect to the property of the company. [Amended by 1997 c.154 §36]

308.540 Department to prepare assessment roll; date as of which value assessed; when roll final. For each year, the Department of Revenue shall prepare an assessment roll, in which shall be assessed, as of January 1 at 1:00 a.m. of the year, the assessed value of the property of persons and companies subject to taxation under ORS 308.505 to 308.665. The assessment roll shall not be final until reviewed as provided in ORS 308.590 and certified as provided in ORS 308.621. [Amended by 1991 c.459 §145; 1997 c.154 §37; 1997 c.541 §205; 2007 c.616 §12]

308.545 Mode of valuing property. For the purpose of arriving at the amount and character and assessed value of the property belonging to a company, the Department of Revenue personally may inspect the property, and may take into consideration the statements filed under ORS 308.505 to 308.665, the reports, statements or returns of the company filed in the office of any board, office or commission of this state, or any county thereof, the earning power of the company, the franchises and special franchises owned or used by the company, and such other evidence of any kind that is obtainable bearing thereon. However, no report, statement or return shall be conclusive upon the department in arriving at the amount and character and assessed value of the property belonging to the company. [Amended by 1991 c.459 §146; 1997 c.154 §38; 1997 c.541 §206]

308.550 Valuing property of company operating both within and without state. (1) When a company owns, leases, operates over or uses rail, wire, pipe or pole lines, operational routes or property within and without this state, if the department values the entire property within and without this state as a unit, it may ascertain the property subject to taxation in Oregon by the proportion which the number of miles of rail, wire, pipe or pole lines or operational routes in Oregon, controlled or used by the company, as owner, lessee, or otherwise, bears to the entire mileage of rail, wire, pipe or pole lines or operational routes controlled or used by the company, as owner, lessee, or otherwise.

(2) If the value of any property having a situs in this state, of a company operating both within and without the state, cannot fairly be determined in the manner prescribed in subsection (1) of this section, the Department of Revenue may use any other reasonable method to determine the proper proportion of the entire property assessable for taxation in this state.

(3) The assessed value of the property of a water transportation company apportioned or allocated to Oregon shall not reflect so much of the value of its watercraft as is fairly attributable to voyages made by such watercraft exclusively on the high seas or between inland water ports or termini and the high seas. Voyages made to Oregon ports for the sole purpose or purposes of picking up or discharging company personnel, making repairs, refitting, or taking on supplies shall not be used for allocation or apportionment purposes. [Amended by 1955 c.735 §2; 1991 c.459 §147; 1997 c.541 §207]

308.555 Unit valuation of property. The Department of Revenue, for the purpose of arriving at the assessed value of the property assessable by it, may value the entire property, both within and without the State of Oregon, as a unit. If it values the entire property as a unit, either within or without the State of Oregon, or both, the department shall make deductions of the property of the company situated outside the state, and not connected directly with the business thereof, as may be just, to the end that the fair proportion of the property of the company in this state may be ascertained. If the department values the entire property within the State of Oregon as a unit, it shall make deductions of the property of the company situated in Oregon, and assessed by the county assessors, to an amount that shall be just. For that purpose the county assessors shall, if the department so requests, certify to the department the assessed value of the property of the companies assessable by them, but such certification of assessed value is intended to be advisory only and is not conclusive upon the department. [Amended by 1981 c.804 §64; 1991 c.459 §148; 1997 c.541 §208]

308.558 Taxation of aircraft; criteria; apportionment; exemption of aircraft of foreign-owned carriers. (1) Aircraft shall be subject to assessment, taxation and exemption, as provided in this section.

(2) Any aircraft used or held for use by an air transportation company that is operating pursuant to a certificate of convenience and necessity issued by an agency of the federal government shall be assessed and taxed under ORS 308.505 to 308.665.

(3) Any aircraft used or held for use by an air transportation company to provide scheduled passenger service, whether or not the company is operating pursuant to a certificate of convenience and necessity issued by a federal agency, shall be assessed and taxed under ORS 308.505 to 308.665.

(4) Any aircraft that is required to be registered under ORS 837.040 for all or any

part of the calendar year is exempt from ad valorem property taxation for the tax year beginning in the calendar year.

(5) Any aircraft that is used or held for use by a foreign-owned carrier is exempt from ad valorem property taxation.

(6) Subject to allocation or apportionment for out-of-state service, all other aircraft not otherwise specifically exempt from taxation or licensed in lieu thereof, and not subject to assessment by the Department of Revenue under ORS 308.505 to 308.665, shall be assessed in the county from which they are customarily operated when not in service, or if there is no customary place from which operated, then in the county in which their owner or owners reside, or if neither situs applies, then in the county in which any one of the owners maintains a place of business. [1987 c.601 §4; 1993 c.18 §70; 1995 c.79 §131; 2005 c.135 §1]

308.559 Exemption for aircraft undergoing major work. (1) As used in this section:

(a) "Facility" includes all buildings or areas designed and used exclusively for major work at or near an airport, except passenger or freight terminals.

(b) "Major work" includes all remodeling, renovation, conversion, reconversion, repairs or scheduled maintenance performed at a facility in which the total labor expended for the work exceeds 10 work hours.

(2)(a) Any aircraft used or held for use by an air transportation company is exempt from ad valorem property taxation for the total period of time the aircraft is awaiting or undergoing major work at a facility located in Oregon.

(b) An exemption may not be granted under this section unless the air transportation company provides separate traffic statistics and other documentation demonstrating the major work to the Department of Revenue as part of a report filed either within the time required under ORS 308.520 or as extended under ORS 308.535. If the department determines that insufficient records and other information have been provided by the air transportation company to substantiate the period of time that the aircraft is claimed to be awaiting or undergoing major work in a facility, the department may deny the exemption.

(3)(a)(A) To the extent that an air transportation company demonstrates in a report described in paragraph (b) of this subsection that an increase in Oregon air traffic or an upgrade of aircraft type serving Oregon is a rerouting necessary to accommodate major work at a facility, the department shall exempt that portion of the allocation that results solely from the rerouting.

(B) The airline transportation company shall provide the department with prior written notice of any rerouting.

(b) Any exemption under this subsection shall be reviewed annually by the department using documentation provided by the air transportation company as part of the annual report filed either within the time required by ORS 308.520 or as extended under ORS 308.535. [1995 c.378 §2; 2003 c.46 §20; 2005 c.94 §54]

Note: 308.559 is repealed July 1, 2017. The repeal of 308.559 applies to tax years beginning on or after July 1, 2017. See sections 1, 2 and 3, chapter 193, Oregon Laws 2013.

308.560 Assessment roll; description of property; effect of mistake. (1) The assessment roll for the companies assessed under ORS 308.505 to 308.665 shall be prepared in a manner prescribed by the Department of Revenue.

(2) The assessment roll prepared by the department under this section must include all of the following:

(a) The name of each company assessed under ORS 308.505 to 308.665.

(b) Under the name of each company, a general description of the property assessed in the name of the company. A general description under this paragraph is deemed to include all property of the company that is assessable under ORS 308.505 to 308.665. A general description under this paragraph may be in any form prescribed by the department and may refer to or incorporate by reference an order or memorandum made by the department that describes property of the company that is assessable under ORS 308.505 to 308.665.

(c) Wherever possible, under the name of each company and under an appropriate heading, the aggregate track mileage, miles of wire, pipe or pole line, or the operational routes within the State of Oregon.

(3) An assessment may not be invalidated because of a mistake related to the ownership, lease or usage of the property if the property is generally correctly described. [Amended by 1957 c.69 §1; 1957 c.711 §8; 1979 c.284 §136; 1997 c.154 §39; 2009 c.128 §7]

308.565 Apportionment of assessment among counties. (1) For the purpose of determining the amount of the assessment of any centrally assessed company that is to be apportioned to those counties in this state in which the rail lines of the company are located, the Department of Revenue shall multiply the values per mile, as ascertained pursuant to ORS 308.570, of main and branch lines by the number of miles of main and branch lines in each county, including miles

of main tracks, spurs, yard tracks and sidetracks, as reported by the company or as otherwise determined by the department.

(2) The department shall apportion values distributed over wire, pipe or pole lines or operational routes to those counties in which the lines or routes are located by multiplying the rate per mile in each case, determined pursuant to ORS 308.575, by the number of miles of the wire, pipe or pole lines or operational routes in each county.

(3) If the property of any company assessable under ORS 308.505 to 308.665 is of such a character that its value cannot reasonably be apportioned on the basis of rail, wire, pipe, pole line or operational route mileage, the department may adopt any other method or basis of apportionment to each county in which the property is located that the department determines to be feasible and proper.

(4) As determined by the department, values of electric power plants and water powers, connected with or used in the operation and business of any company, assessable under ORS 308.505 to 308.665, may be apportioned to each county in which power plants and water powers are located in a manner the department deems reasonable and fair.

(5) Assessments of the mobile property of air transportation companies shall be allocated and apportioned only to those counties in which the air transportation companies make service landings. For aircraft less than 75,000 pounds gross taxi weight, the department shall allocate and apportion to the counties 60 percent of the value which would otherwise be allocated and apportioned.

(6)(a) Assessments of water transportation companies shall be allocated and apportioned to those counties in which such companies use or maintain ports or termini, including off-shore anchorages.

(b) For purposes of ORS 308.505 to 308.665, the taxing districts to which assessments are apportioned by the county assessor shall be deemed to extend to the center of any river channel or to the ocean bar. [Amended by 1957 c.711 §9; 1987 c.601 §2; 1997 c.154 §40; 2009 c.128 §8]

308.570 Determining value per mile of main and branch lines of companies using rail lines. (1) In the assessment of the property of any company conducting transportation or operating over rail lines, the Department of Revenue shall determine the value of each branch line of the company located within this state and the mileage of each branch line, including miles of main tracks, spurs, yard and sidetracks.

(2) The department shall determine the values per mile of a branch line by dividing the value of the line by the mileage of the line.

(3) The department shall deduct the total value of branch lines of the company from the total value of all centrally assessed property of the company. The department shall then determine the values per mile of the main line of the company by dividing the remainder by the number of miles of the main line, taking into consideration miles of main tracks, spurs, yard and sidetracks. Each mile of spurs, yard and sidetracks shall be valued at not to exceed 50 percent of the value per mile assigned to the main track of the branch or main line with which the spurs, yard and sidetracks are connected.

(4) This section does not apply to small private railcar companies. [Amended by 1969 c.102 §2; 1991 c.459 §151; 1997 c.154 §41; 1999 c.223 §3; 2009 c.128 §9]

308.575 Determining value per mile of property of companies using wire, pipe or pole lines or operational routes. The Department of Revenue may apportion the assessed value of the property of any company owning or using wire, pipe or pole lines, or operating over operational routes, over the wire, pipe or pole lines in such manner and at such rate or rates per mile as the department determines to be reasonable and fair. [Amended by 1981 c.804 §65; 1991 c.459 §152; 1997 c.541 §209; 2009 c.128 §10]

308.580 Department to review and correct tentative assessment roll; interested persons may appear. (1) Beginning on June 15 of the assessment year, the Department of Revenue shall:

(a) Publicly examine and review the tentative assessment roll made by the department;

(b) Correct all errors in valuation, description, quantity and quality of property assessable by the department under ORS 308.505 to 308.665; and

(c) Correct all errors in the apportionment to counties of the assessments made by the department under ORS 308.505 to 308.665.

(2) Interested persons and companies may appear at the public examination and review required under subsection (1) of this section. [Amended by 1991 c.459 §152a; 2007 c.616 §1; 2011 c.204 §4]

308.582 Notice of tentative assessment. (1) The Department of Revenue shall mail a notice to each person or company assessed under ORS 308.505 to 308.665 that states the amount the department intends to place on the assessment roll as the assessment of the property of the person or com-

pany that is assessable under ORS 308.505 to 308.665. The department shall mail the notice of tentative assessment no later than May 25 of the assessment year.

(2) The notice shall be mailed to the last-known address of the person or company.

(3) A failure by the department to properly give the notice required by this section does not invalidate any assessment made by the department.

(4) On and after the date that notice is mailed under this section and before the date of completion of the review of the roll, the department shall make the tentative assessment roll and the apportionment of the assessments to counties available for inspection by a person or company receiving notice under this section. [2007 c.616 §2; 2011 c.204 §5]

308.584 Request for conference to modify tentative assessment; appeal. (1) A person or company receiving a notice of tentative assessment under ORS 308.582 may make a request for a conference on the reduction in valuation or modification of the apportionment of a tentative assessment set forth in the notice.

(2) The request shall be made to the Director of the Department of Revenue on or before June 15 of the assessment year. If the Department of Revenue failed to properly mail the notice described in ORS 308.582 to the person or company, a request for a conference may be made on or before June 25 of the assessment year, but may not be made thereafter.

(3) The director shall hold a conference under this section as soon as is practicable following the date a request is made and shall issue an order modifying the valuation or apportionment of an assessment or affirming the tentative assessment on or before August 1 of the tax year.

(4) A conference with the director is an administrative remedy that must be exhausted before an appeal of the valuation or apportionment of an assessment may be made to the Oregon Tax Court. The valuation or apportionment of an assessment under ORS 308.505 to 308.665 may not be appealed to the tax court if the person or company does not file a timely request for a conference under this section prior to seeking an appeal before the tax court.

(5) Subject to subsection (4) of this section, an appeal to the tax court may be made under ORS 305.280.

(6) A petition may not be filed with a county board of property tax appeals for a reduction in value of property assessed under ORS 308.505 to 308.665 or with respect to any other matter arising under ORS 308.505 to 308.665. [2007 c.616 §3]

308.585 Delivery of tentative assessment roll to director. The Department of Revenue shall prepare the tentative assessment roll of property subject to assessment under ORS 308.505 to 308.665 on or before June 15 of the assessment year. [Amended by 1969 c.520 §30; 1973 c.402 §9; 1991 c.459 §152b; 2007 c.616 §4]

308.590 Review and correction of tentative assessment roll; apportionment to county. (1) The Director of the Department of Revenue shall:

(a) Review, examine and correct the tentative assessment roll prepared under ORS 308.585.

(b) Increase or reduce the valuation of property assessed on the roll so that the valuation is the assessed value of the property.

(c) Correct errors in apportionments of assessments on the roll.

(d) Correct errors in the ratio of average maximum assessed value to average real market value calculated under ORS 308.153.

(2) If it appears to the director that there is any real or personal property that, by law, the department is permitted to assess that has been assessed by the department more than one time, or incorrectly assessed as to description, quantity or quality, or assessed in the name of a person or company not the owner, lessee or occupant of the property, or assessed under or beyond the actual assessed value of the property, the director may make proper corrections to the roll.

(3) If it appears to the director that there is real or personal property that has been assessed by the department but that is not assessable by the department, the director may make proper corrections to the roll.

(4) If it appears to the director that any real or personal property that is assessable by the department has not been assessed upon the roll, the director shall assess the property at its assessed value.

(5) Property assessed by the department within any county shall be apportioned by the department to the county. [Amended by 1959 c.519 §2; 1967 c.293 §10; 1969 c.520 §31; 1971 c.377 §1; 1973 c.402 §10; 1991 c.459 §153; 1997 c.541 §210; 2003 c.31 §1; 2003 c.46 §21; 2007 c.616 §5]

308.595 Notice when valuation increased or omitted property placed on tentative assessment roll; exception. The Director of the Department of Revenue, while reviewing and apportioning the tentative assessment roll, may not increase the valuation of any property on the roll without giving to the company or person in whose name the property is assessed at least six days' written notice to appear and show

cause, if any, why the valuation of the assessable property of the company or person, or some part thereof, to be specified in the notice, should not be increased. A notice is not necessary if the person or company appears voluntarily before the director and is notified by the director that the property of the person or company, or some specified part thereof is, in the opinion of the director, assessed below its assessed value. [Amended by 1955 c.735 §3; 1957 c.325 §2; 1967 c.78 §4; 1969 c.520 §32; 1977 c.870 §35; 1991 c.459 §154; 1993 c.270 §35; 1995 c.650 §91; 1997 c.541 §212; 1999 c.223 §5; 2007 c.616 §6]

308.600 Director's examination of rolls. The Director of the Department of Revenue shall complete the examination, review, correction and apportionment of the assessment roll under ORS 308.590 by August 1 of the tax year. [Amended by 1969 c.520 §33; 1973 c.402 §11; 1999 c.223 §6; 2007 c.616 §13]

308.605 Entry of corrections and changes; record of meetings. (1) Corrections, additions to or changes in the assessment roll prepared under ORS 308.505 to 308.665 shall be entered in a separate part of the roll headed substantially, "as reviewed," and the entries in the separate part shall be the record of the action of the Department of Revenue. The department may prescribe some other method to record the corrections, additions to or changes in the roll.

(2) The meetings, sittings and adjournment of the department, sitting for the purpose of review, shall be recorded in the department's journal or may be recorded as otherwise prescribed by the department. [Amended by 1957 c.69 §2; 2007 c.616 §14]

308.610 Oath of director upon completion of review. Upon completion of the review of the roll as provided in ORS 308.590, the Director of the Department of Revenue shall take and subscribe to an oath similar to the oath required for assessors under ORS 308.320. The oath shall be filed with the Secretary of State. [Amended by 2005 c.94 §55; 2007 c.616 §15]

308.615 Keeping roll as public record. When the review of the assessment roll is complete, the Department of Revenue shall keep the roll as a public record. [Amended by 2009 c.128 §11]

308.620 [Amended by 1955 c.735 §4; 1961 c.533 §48; repealed by 1977 c.870 §59]

308.621 When assessment complete; certifying to assessors; apportioning by assessor; levy and collection of taxes. (1) When the Director of the Department of Revenue completes review of the assessment roll, the assessments therein shall be considered complete.

(2) Except as otherwise provided in ORS 308.640, upon completion of the roll the Department of Revenue shall certify to the assessor of each county in which the property of any company so assessed is located, the number of miles of main and branch lines of the company, including miles of main tracks, spurs, yard and sidetracks, or the number of miles of wire, pipe or pole lines or operational routes, as the case may be, and the assessed values apportioned to the county. The county assessor shall apportion the certified amounts to the municipal corporations and taxing districts of the county by multiplying the value per mile of each main and branch rail line, and of spurs, yard and sidetracks connected therewith, or the value per mile of each wire, pipe or pole line or operational route by the mileage located in each of the municipal corporations and taxing districts, and shall enter the assessments so certified and apportioned in the assessment roll.

(3) The assessed value of any property assessed by the department and apportioned on a basis other than that of rail, wire, pipe or pole line mileage or operational route mileage shall be certified in similar manner to the county assessor and shall be entered in the county assessment roll, with allocation to the municipal corporations and taxing districts in which the property is located.

(4) Taxes shall be levied and collected on properties assessed, certified and apportioned in the same time and manner as taxes on other properties are levied and collected. [Formerly 308.635; 2009 c.128 §12]

308.624 Correction of certified roll. (1) Following the date that an assessment roll prepared under ORS 308.505 to 308.665 is certified under ORS 308.621, the Director of the Department of Revenue may correct a clerical error, or an error or omission in the certified roll, as prescribed in this section.

(2) For purposes of this section, a clerical error is an error on the roll that arises from an error in the records of the Department of Revenue and that, had it been discovered by the department prior to certification of the roll, would have been corrected as a matter of course, and for which the information necessary to correct the error is contained in the records of the department. Clerical errors include, but are not limited to, arithmetic or copying errors or the omission or misstatement of a property value on the roll.

(3) Except as provided in subsection (4) of this section, the director may correct any other error or omission of any kind, including, but not limited to:

(a) The elimination of the assessment to one person or company of property owned or used by another person or company on the assessment date;

(b) The correction of a value changed on appeal;

(c) The correction of an error in the assessed value of property resulting from an error in the identification of a unit of property;

(d) An error in apportionment of assessments on the roll; and

(e) An error in the ratio of average maximum assessed value to average real market value determined under ORS 308.153.

(4) For purposes of this section, the director may not correct an error in valuation judgment that is an error in the department's opinion of the value of property.

(5) Corrections may be made under this section to the roll last certified, or to the certified roll for any prior year that does not exceed five years prior to the year for which the last roll was certified under ORS 308.621.

(6) If the director makes a correction under this section that has the effect of increasing the assessment to which the correction relates, except where the correction is made to correct a value changed on appeal, the department shall treat the correction as an addition of omitted property for purposes of giving the notice required under ORS 308.632. [2007 c.616 §7]

308.625 [Amended by 1955 c.735 §5; 1957 c.325 §3; repealed by 1961 c.533 §57]

308.628 Omitted property subject to assessment. (1) If the Director of the Department of Revenue determines that any real or personal property that is assessable by the Department of Revenue under ORS 308.505 to 308.665 has not been assessed on the assessment roll for the year in which the roll was last certified or on the roll for any prior year that does not exceed five years prior to the year for which the last roll was certified under ORS 308.621, the department shall give the notice prescribed in ORS 308.632 to the person or company in whose name the omitted property is to be assessed.

(2) Property shall be presumed to be omitted property subject to assessment under ORS 308.505 to 308.665 whenever the department discovers or receives credible information that:

(a) The addition of any building, structure, improvement, machinery, equipment or other asset was not reported in a statement filed under ORS 308.520;

(b) The cost, as of the assessment date, of any building, structure, improvement, machinery, equipment or other asset reported in a return required by the department exceeds the cost stated in the statement filed under ORS 308.520; or

(c) Any item listed in ORS 308.525 or under rules adopted to implement ORS 308.525 was underreported in the statement filed under ORS 308.520.

(3) ORS 308.624 (4) does not apply to the addition of omitted property under subsection (1) of this section. [2007 c.616 §8]

308.630 [Amended by 1955 c.735 §6; 1961 c.533 §49; repealed by 1977 c.870 §59]

308.632 Notice of intention to add omitted property to assessment roll. (1) The Department of Revenue shall give notice to the company or person in whose name property is assessed of the department's intention to add omitted property to the assessment roll under ORS 308.628.

(2) The notice must:

(a) Be in writing;

(b) Be mailed to the last-known address of the person or company;

(c) Describe in general terms the property to be added to the roll; and

(d) State that the person or company shall be given an opportunity, not less than 20 days after the mailing of the notice, to appear before the department and show cause as to why the property should not be added to the roll and assessed to the person or company. [2007 c.616 §9]

308.635 [Amended by 1979 c.241 §34; 1981 c.804 §66; 1983 s.s. c.5 §8; 1985 c.613 §10; 1991 c.459 §155; 1997 c.541 §214; renumbered 308.621 in 2007]

308.636 Correction of assessment roll to reflect omitted property; appeal. (1) If the person or company that is notified under ORS 308.632 does not appear before the Department of Revenue or appears but fails to show cause as to why the assessment should not be made, the Director of the Department of Revenue shall proceed to correct each certified assessment roll from which the property was omitted, but may not correct a roll for a year that exceeds five years prior to the year for which the last roll was certified.

(2) The director shall give notice of the correction to the assessor of each county to which an assessment of omitted property is to be apportioned. Under ORS 311.205 (1)(c), the officer in charge of the assessment and tax roll shall make the appropriate correction to the roll.

(3) A person or company aggrieved by an assessment of omitted property under this section and ORS 308.628 and 308.632 may appeal to the Oregon Tax Court, as prescribed in ORS 305.275 and 305.280. [2007 c.616 §10]

308.640 Assessment and taxation of personal property of small private railcar companies; apportionment to counties. (1)

The Department of Revenue shall determine the assessed value of the personal property of each small private railcar company by multiplying the real market value of the company's personal property by the average ratio of assessed value to real market value of all property of large private railcar companies.

(2) The department shall determine the tax to be imposed on small private railcar companies as follows:

(a) Taxes to be credited to the county school funds shall be calculated by applying to the assessed value of the property the average school tax rate in the state for the immediately prior tax year, applying to the assessed values of large private railcar companies as determined by the department for the year.

(b) Taxes to be credited to the county general funds shall be calculated by applying to the assessed value thereof the average nonschool tax rate in the state for the immediately prior tax year, applying to the assessed values of large private railcar companies as determined by the department for the year.

(c) The taxes determined under this subsection may not be imposed in an amount that exceeds the limits established in ORS 310.150 for any year.

(3) The department may charge, levy and collect the tax so determined on the personal property of any small private railcar company having a taxable situs in this state. Each tax so charged and levied constitutes a lien as of July 1 of the tax year on all the personal property of the company within this state and shall be payable in the same manner, at the same due dates and with the same rates of discount or interest provided by law in respect to taxes on personal property payable in the several counties. In collecting such taxes, the Department of Revenue may pursue any or all of the rights, remedies or processes provided by law for the collection of delinquent taxes on personal property and, in connection therewith, the department shall have, in any county, the power and authority of the sheriff and tax collector thereof.

(4) Moneys collected by the department under this section shall be apportioned to each county in the proportion that the portion of the assessed value of cars of large private railcar companies that is attributable to the county bears to the total assessed value of cars of large private railcar companies. Moneys so distributed to each county treasurer shall be credited to the county school fund and general fund of the county as directed by the department.

(5) Real property of large private railcar companies and small private railcar companies shall be apportioned to the several counties according to the location of the real property. [Amended by 1955 c.208 §1; 1959 c.109 §3; 1963 c.238 §1; 1969 c.102 §1; 1977 c.884 §9; 1991 c.459 §156; 1997 c.154 §2; 1999 c.223 §4; 2009 c.128 §13]

308.645 Reports by companies of mileage to county assessors. Upon request by the county assessor, a company assessed by the Department of Revenue under ORS 308.505 to 308.665 shall furnish a report to the county assessor, under oath, showing the length, as of January 1 at 1:00 a.m. of the assessment year, in each city, town, school district, road district, port or other municipal taxing agency or district, or in lieu thereof the length in each tax code area in the county, of main and branch railroad lines, and of main tracks, spurs, yard tracks and sidetracks and also of wire, pipe or pole lines and operational routes. [Amended by 1973 c.402 §12; 1997 c.154 §42; 2009 c.128 §14]

308.650 Companies to maintain principal office and agent within state. Every company specified in ORS 308.515, doing business as such within this state, shall establish and maintain at some fixed point within the state a principal office and shall maintain thereat a secretary or managing agent.

308.655 Rules and regulations. The Department of Revenue may prescribe directions, rules and regulations to be followed in answering any requirement of ORS 308.505 to 308.665. [Amended by 1997 c.154 §43]

308.660 [Repealed by 1995 c.79 §132]

308.665 Railroad car exemption. (1) During the period of time described in subsection (3) of this section, railroad cars owned by private car companies undergoing major work including remodeling, renovation, conversion or repairs shall be exempt from taxation.

(2) For purposes of this section, the term "major work" shall include all remodeling, renovation, conversion, reconversion or repairs to a railroad car in which the total labor expended for such work exceeds 10 work hours.

(3) The exemption described in subsection (1) of this section shall apply for the period of time in which the railroad cars are awaiting or undergoing major work or are awaiting transportation to or from or are being transported to or from a facility performing such major work.

(4) No exemption under subsection (1) of this section shall be allowed unless the Department of Revenue is furnished sufficient documentary information to prove that the

claimant is entitled to the exemption. [1973 c.245 §2; 1987 c.158 §48]

308.670 [1975 c.655 §1; 1977 c.679 §1; 1981 c.804 §67; 1991 c.459 §159; 1997 c.541 §215; repealed by 2001 c.114 §18]

308.675 [1975 c.655 §2; 1977 c.679 §2; repealed by 1997 c.541 §215a]

308.680 [1975 c.655 §3; 1977 c.679 §3; 1991 c.459 §160; repealed by 1997 c.541 §215a]

308.685 [1975 c.655 §4; 1977 c.679 §4; 1979 c.350 §8; 1985 c.524 §2; 1991 c.459 §161; 1993 c.18 §71; repealed by 1997 c.541 §215a]

308.690 [1975 c.355 §2; 1977 c.811 §3; 1979 c.534 §2; repealed by 1991 c.459 §184]

308.695 [1975 c.355 §3; repealed by 1991 c.459 §184]

308.700 [1975 c.355 §4; 1981 c.804 §68; 1985 c.613 §20; repealed by 1991 c.459 §184]

MULTIUNIT RENTAL HOUSING SUBJECT TO GOVERNMENT RESTRICTION ON USE

308.701 Definitions for ORS 308.701 to 308.724. As used in ORS 308.701 to 308.724:

(1) "Government restriction on use" means a restriction that limits the use of multiunit rental housing to qualified income rental housing in order to receive a government incentive, including but not limited to the following government incentives:

(a) A low income housing tax credit under section 42 of the Internal Revenue Code;

(b) Financing derived from exempt facility bonds for qualified residential rental projects under section 142 of the Internal Revenue Code;

(c) A low interest loan under section 235 or 236 of the National Housing Act (12 U.S.C. 1715z or 1715z-1) or under 42 U.S.C. 1485;

(d) A government rent subsidy; and

(e) A government guaranteed loan.

(2) "Multiunit rental housing":

(a) Means residential property consisting of four or more dwelling units; and

(b) Does not include assisted living facilities. [2001 c.605 §2]

308.704 Option of owner to choose special assessment. An owner of multiunit rental housing that is subject to a government restriction on use may choose, at the discretion of the owner, to have the multiunit rental housing assessed under the special assessment provided in ORS 308.707 or may choose to have the multiunit rental housing assessed under the ordinary methods of assessing property in this state. Multiunit rental housing that is subject to a government restriction on use is not required to be assessed under the special assessment provided in ORS 308.707. [2001 c.605 §3]

308.705 [1957 c.628 §2; 1967 c.77 §1; repealed by 1997 c.154 §25]

308.707 Valuation of multiunit rental property subject to special assessment. (1) The specially assessed value, maximum assessed value and assessed value of multiunit rental housing shall be determined under this section if:

(a) The property is subject to a government restriction on use; and

(b) The owner of the property has filed an application for special assessment under ORS 308.709 and that application has been approved.

(2) The specially assessed value of property assessed under this section shall be determined in the manner elected by the property owner under ORS 308.712.

(3)(a) For the first tax year for which property is assessed under this section, the maximum assessed value of property subject to special assessment under this section shall equal the product of the specially assessed value of the property under subsection (2) of this section multiplied by the ratio, not greater than 1.00, of the average maximum assessed value to the average real market value of property in the same area and property class as the specially assessed property.

(b) For each tax year after the first tax year in which the property is assessed under this section and prior to any disqualification from special assessment, the maximum assessed value of property assessed under this section shall equal 103 percent of the property's assessed value from the prior year or 100 percent of the property's maximum assessed value from the prior year, whichever is greater.

(c) If omitted property is added to the property assessed under this section or a lot line adjustment is made to property assessed under this section, the maximum assessed value of property subject to special assessment under this section shall be determined as prescribed in ORS 308.149 to 308.166, substituting the specially assessed value under subsection (2) of this section for real market value.

(4) The assessed value of property subject to special assessment under this section shall equal the lowest of:

(a) The specially assessed value of the property determined under subsection (2) of this section;

(b) The maximum assessed value of the property determined under subsection (3) of this section; or

(c) The real market value of the property.

(5) For each tax year following the first tax year in which property is subject to special assessment under this section, the owner of the multiunit rental housing must comply

with any requirements prescribed by the Department of Revenue by rule for the continued special assessment of the property under this section.

(6) The definitions in ORS 308.149 apply to this section. [2001 c.605 §4]

308.709 Application procedure; due dates; late filing; fee; assessor determination; appeals. (1) An owner of multiunit rental housing seeking to have the property assessed under ORS 308.707 must file a written application under this section.

(2) Except as provided in subsection (3) of this section, an application, and an election form as described in ORS 308.712, must be filed with the county assessor on or before April 1 preceding the first tax year for which special assessment under ORS 308.707 is sought.

(3) An application and election form may be filed after April 1 and on or before December 31 of the first tax year for which special assessment under ORS 308.707 is sought, if the application and election form are accompanied by a late filing fee equal to the greater of $200 or one-tenth of one percent of the real market value of the property to which the application relates, as of the assessment date for that tax year.

(4) The application must be in the form and contain the information prescribed by the Department of Revenue, including:

(a) The name and address of the property owner;

(b) The address and tax lot or account number of the multiunit rental housing;

(c) A description and documentation of the government restriction on use to which the multiunit rental housing is subject, including but not limited to a deed declaration, restrictive covenant, contractual agreement or other legally binding government restriction on use; and

(d) The anticipated duration of the government restriction on use.

(5) A completed election form under ORS 308.712, and an accompanying income and expense statement (if available), must be submitted simultaneously with an application filed under this section and is considered to be a part of the application. The election shall apply to each tax year for which the property is subject to special assessment under ORS 308.707, unless the owner changes the election as described in ORS 308.712 (2).

(6) The county assessor shall review the application. If the assessor determines that the property consists of multiunit rental housing that is subject to a government restriction on use, the assessor shall approve the application. Approval of the application shall result in the property to which the application relates being qualified to be assessed under ORS 308.707.

(7) The county assessor shall notify the applicant in writing of the assessor's determination within 120 days following the date the application was filed with the assessor.

(8) An applicant may appeal the determination of the county assessor as provided in ORS 305.275. [2001 c.605 §5]

308.710 [1957 c.628 §§3,5; repealed by 1997 c.154 §25]

308.712 Methods to determine specially assessed value; election by owner; procedure; rules; fee. (1) The owner of multiunit rental housing that is subject to a government restriction on use and that is to be assessed under ORS 308.707 must elect the method by which the specially assessed value of the property is to be determined. The property owner must elect one of the following methods to determine the specially assessed value of the property:

(a) Through an annual net operating income approach to value that uses actual income and stabilized operating expenses that are based on the actual history of the property (if available) and a capitalization rate. The income, expenses and capitalization rate used must be consistent with the Uniform Standards of Professional Appraisal Practice and may be further defined by rules adopted by the Department of Revenue. Factors to be considered in setting a capitalization rate include the risks associated with multiunit rental housing subject to a government restriction on use, including but not limited to diminished ownership control, income generating potential and liquidity. The capitalization rate that is set pursuant to this paragraph must be equal to or greater than the capitalization rate used for valuing multiunit rental housing that is not subject to a government restriction on use;

(b) By adjusting the unrestricted market value of the property being specially assessed, computed without regard to any government restriction on use applicable to the property, based on the ratio of the average annual rent of those dwelling units of the property that are subject to a government restriction on use to the average annual rent of comparable multiunit rental housing that is not subject to a government restriction on use; or

(c) Through an alternate method for determining the specially assessed value of multiunit rental housing that is subject to a government restriction on use that may be adopted by the department by rule.

(2)(a) An election under this section must be made at the time an application for special assessment is filed under ORS 308.709,

and is considered to be a part of the application.

(b) A property owner may change the election the owner previously made. Except as provided in subsection (3) of this section, a new election under this section must be made on or before April 1 preceding the tax year for which the new election applies. The election shall be made in writing to the county assessor of the county in which the property is located, in the form prescribed by the department.

(c) The election form must be accompanied by a written statement of the actual income and stabilized operating expenses of the property, as described in subsection (1)(a) of this section.

(3) A change in election may be made after April 1 and on or before December 31 of the tax year, if the election form is accompanied by a late filing fee equal to the greater of $200 or one-tenth of one percent of the real market value of the property to which the election relates, as of the assessment date for that tax year. [2001 c.605 §6]

308.714 Disqualification; notification requirements; penalties; rules; reapplication; new property or new improvements. (1) An owner of property assessed under ORS 308.707 must notify the county assessor if:

(a) The property is no longer multiunit rental housing that is subject to a government restriction on use;

(b) New property is constructed at the location of the multiunit rental housing, or new improvements are made to the multiunit rental housing;

(c) An event described in ORS 308.146 (3)(b) or (c) occurs with respect to the multiunit rental housing; or

(d) The owner chooses not to have the property assessed under ORS 308.707.

(2) The notification must be made within 60 days following the date on which the circumstance described in subsection (1) of this section occurred.

(3) The notification must be made in writing and must indicate the date on which the circumstance described in subsection (1) of this section occurred.

(4) The Department of Revenue may by rule prescribe penalties to be imposed on a property owner if notification is not made as required by subsections (1) to (3) of this section.

(5)(a) Property shall be disqualified from special assessment under ORS 308.707 as of the tax year immediately following any change, event or choice described in subsection (1)(a), (c) or (d) of this section.

(b) Following disqualification for any change or event described in subsection (1)(a) or (c) of this section, a property owner may apply for special assessment pursuant to ORS 308.709.

(c) Following disqualification for a choice described in subsection (1)(d) of this section, a property owner may reapply only once for special assessment pursuant to ORS 308.709 within the 10-year period following the year in which the property was first qualified for special assessment. An owner may not reapply for special assessment pursuant to ORS 308.709 after the end of that 10-year period.

(6) New property constructed at the location of the multiunit rental housing or new improvements made to the multiunit rental housing may qualify for special assessment under ORS 308.707 only if the property owner files an application under ORS 308.709 in the time and manner prescribed by ORS 308.709. Notwithstanding ORS 308.712, the new property or new improvements, if otherwise qualified for special assessment, must be specially assessed using the method elected by the property owner for the existing multiunit rental housing.

(7) As used in this section, "new property or new improvements" has the meaning given that term in ORS 308.149. [2001 c.605 §7]

308.715 [1957 c.628 §4; 1959 c.297 §1; repealed by 1997 c.154 §25]

308.720 [1957 c.628 §6; repealed by 1997 c.154 §25]

308.723 Application of property tax expenditure funding. ORS 306.353 to 306.359 do not apply to ORS 308.701 to 308.724. [2001 c.605 §8]

308.724 Rules. The Department of Revenue shall prescribe rules implementing the provisions of ORS 308.712 (1)(a). The department may prescribe any other rules necessary to administer the provisions of ORS 308.701 to 308.724, including rules establishing one or more alternative methods for determining the specially assessed value of multiunit rental housing under ORS 308.712 (1)(c). [2001 c.605 §9]

308.725 [1957 c.628 §7; 1963 c.238 §2; 1965 c.492 §1; 1967 c.226 §1; 1969 c.595 §12; repealed by 1997 c.154 §25]

308.730 [1957 c.628 §8; 1981 c.623 §5; repealed by 1997 c.154 §25]

308.740 [1971 c.493 §2; 1991 c.459 §162; 1997 c.541 §218; renumbered 308A.300 in 1999]

308.745 [1971 c.493 §1; renumbered 308A.303 in 1999]

308.750 [1971 c.493 §3; 1991 c.459 §163; 1997 c.541 §219; renumbered 308A.306 in 1999]

308.755 [1971 c.493 §4; 1999 c.503 §4; renumbered 308A.309 in 1999]

308.760 [1971 c.493 §5; 1991 c.459 §164; renumbered 308A.312 in 1999]

308.765 [1971 c.493 §6; 1991 c.459 §165; 1997 c.541 §219a; renumbered 308A.315 in 1999]

308.770 [1971 c.493 §7; 1991 c.459 §166; 1997 c.541 §220; renumbered 308A.318 in 1999]

308.775 [1971 c.493 §8; renumbered 308A.321 in 1999]

308.780 [1971 c.493 §9; 1979 c.350 §9; renumbered 308A.324 in 1999]

308.785 [1971 c.493 §10; renumbered 308A.327 in 1999]

308.790 [1971 c.493 §11; renumbered 308A.330 in 1999]

308.792 [1981 c.720 §3; 1999 c.21 §21; renumbered 308A.350 in 1999]

308.793 [1981 c.720 §1; renumbered 308A.353 in 1999]

308.794 [1981 c.720 §4; 1991 c.459 §176; renumbered 308A.356 in 1999]

308.795 [1981 c.720 §5; 1997 c.811 §1; renumbered 308A.359 in 1999]

308.796 [1981 c.720 §6; 1997 c.811 §2; renumbered 308A.362 in 1999]

308.797 [1981 c.720 §7; renumbered 308A.365 in 1999]

308.798 [1981 c.720 §8; 1991 c.459 §178; renumbered 308A.368 in 1999]

308.799 [1981 c.720 §9; renumbered 308A.371 in 1999]

308.800 [1981 c.720 §10; renumbered 308A.374 in 1999]

308.801 [1981 c.720 §11; 1999 c.314 §50; renumbered 308A.377 in 1999]

308.802 [1981 c.720 §12; 1989 c.924 §6; 1991 c.459 §182; 1997 c.811 §3; renumbered 308A.380 in 1999]

308.803 [1981 c.720 §§13,13a; 1989 c.924 §7; 1997 c.811 §4; renumbered 308A.383 in 1999]

GROSS EARNINGS TAX ON MUTUAL OR COOPERATIVE DISTRIBUTION SYSTEMS

308.805 Mutual and cooperative electric distribution systems subject to tax on gross earnings. (1) Every association of persons, wholly mutual or cooperative in character, whether incorporated or unincorporated, the principal business of which is the construction, maintenance and operation of an electric transmission and distribution system for the benefit of the members of such association without intent to produce profit in money and which has no other principal business or purpose shall, in lieu of all other taxes on the transmission and distribution lines, pay a tax on all gross revenue derived from the use or operation of transmission and distribution lines (exclusive of revenues from the leasing of lines to governmental agencies) at the rates prescribed by ORS 308.807. The tax shall not apply to or be in lieu of ad valorem taxation on any property, real or personal, which is not part of the transmission and distribution lines of such association.

(2) The Department of Revenue, pursuant to ORS 308.505 to 308.665, shall assess for ad valorem taxation all the real and personal property of such associations which is not a part of "transmission and distribution lines," as defined in subsection (3) of this section. All other property subject to ad valorem taxation shall be assessed in the manner otherwise provided by law, by the assessor of the county in which such property has a tax situs.

(3) As used in ORS 308.805 to 308.820:

(a) "Transmission and distribution lines" shall include all property that is energized or capable of being energized or intended to be energized, or that supports or is integrated with such property. This includes, but is not limited to, substation equipment, fixtures and framework, poles and the fixtures thereon, conductors, transformers, services, meters, street lighting equipment, easements for rights of way, generating equipment, communication equipment, transmission lines leased to governmental agencies, construction tools, materials and supplies, office furniture and fixtures and office equipment. This shall not include such property as parcels of land, buildings, and merchandise held for resale.

(b) "Wire mile" means a single conductor one mile long installed in a line, but not including service drops. [Amended by 1957 c.637 §1; 1959 c.109 §4; 1969 c.492 §1]

308.807 Amount of tax. For payments due July 1, 1992, and each July 1 thereafter, the amount of the tax imposed by ORS 308.805 shall be the lesser of:

(1) Four percent of all gross revenue derived from the use or operation of transmission and distribution lines (exclusive of revenues from the leasing of lines to governmental agencies) minus the cost of power to the association, or;

(2) The sum of:

(a) An amount obtained by multiplying the real market value of the transmission and distribution lines for the current fiscal year by the maximum school tax rate allowable under ORS 310.150, plus;

(b) An amount obtained by multiplying the real market value of the transmission and distribution lines for the current fiscal year by $10 per $1,000 of real market value, plus;

(c) An amount obtained by multiplying the real market value of the transmission and distribution lines by the tax rate of the county for exempt bonded indebtedness as defined in ORS 310.140. [1969 c.492 §3; 1983 c.782 §1; 1985 c.213 §1; 1991 c.459 §169]

308.810 Association to file statement; payment of tax. (1) Every association referred to in ORS 308.805 shall make and file with the Department of Revenue, on or before March 1 of each year, in such form and on such blanks as the department may prescribe and provide, the statement required under ORS 308.520 and 308.525, and shall include therein the amount of all its gross revenue subject to the tax levied by ORS

308.805 for the calendar year preceding the making of such statement. The association shall compute and forward on or before July 1 of each year the lesser of the tax calculated under ORS 308.807 (1) on such gross revenue or the tax calculated under ORS 308.807 (2) on the real market value of the transmission and distribution lines used or operated by the association.

(2) The department shall notify the association of the real market value of the transmission and distribution lines used or operated by the association on or before the date fixed for notices of assessment to be issued under ORS 308.582 or 308.595. [Amended by 1957 c.637 §2; 1969 c.492 §4; 1983 c.782 §1; 1991 c.459 §170; 2007 c.227 §2; 2007 c.616 §16]

308.815 Examination of return by department; distribution of tax. (1) The Department of Revenue shall examine and determine as to the correctness of the return and taxes on the association's gross revenue forwarded pursuant to ORS 308.810 and if found correct shall thereupon remit the tax so received to the treasurers of the counties in which the association has electric transmission and distribution lines in proportion to the number of wire miles in each of such counties.

(2) If the taxes so received by the treasurers of the respective counties are measured by gross revenue they shall be credited as follows:

(a) For payments due July 1, 1992:

(A) 60 percent to the county school fund.

(B) 40 percent to the general fund of the county.

(b) For payments due July 1, 1993:

(A) 55.6 percent to the county school fund.

(B) 44.4 percent to the general fund of the county.

(c) For payments due July 1, 1994:

(A) 50 percent to the county school fund.

(B) 50 percent to the general fund of the county.

(d) For payments due July 1, 1995:

(A) 42.9 percent to the county school fund.

(B) 57.1 percent to the general fund of the county.

(e) For payments due July 1, 1996, and thereafter:

(A) 33.3 percent to the county school fund.

(B) 66.7 percent to the general fund of the county.

(3) If the amount of the taxes was determined under ORS 308.807 (2) they shall be deposited in the unsegregated tax collections account and distributed according to the percentage distribution schedule in ORS 311.390.

(4) If the return or taxes are found to be incorrect, the department shall notify the association of the error, and refund any overpayment or demand payment of any deficiency. [Amended by 1963 c.238 §3; 1969 c.492 §5; 1991 c.459 §171; 2001 c.114 §19]

308.820 Tax as a lien; delinquency date; action to collect. (1) All taxes levied under ORS 308.805 shall be a debt due and owing from the association and shall be a lien on all the property, real and personal, of the association from March 1 of each year. The taxes shall be delinquent if not paid within 30 days of the due date thereof. Interest shall be charged on the delinquent taxes in the manner prescribed in ORS 305.220.

(2) The Department of Revenue shall enforce collection of the taxes levied under ORS 308.805 and immediately after the delinquency date thereof shall institute an action for the collection of such taxes, together with interest, costs and other lawful charges thereon. The department shall have the benefit of all laws of this state pertaining to provisional remedies against the properties, either real or personal, of such associations, without the necessity of filing either an affidavit or undertaking, as otherwise provided by law. [Amended by 1957 c.637 §3; 1981 c.623 §6; 1999 c.223 §9; 2009 c.128 §15]

308.850 [1969 c.605 §11; repealed by 1971 c.529 §37]

308.855 [1969 c.605 §12; repealed by 1971 c.529 §37]

308.860 [1969 c.605 §13; repealed by 1971 c.529 §37]

MANUFACTURED STRUCTURES; MOBILE MODULAR UNITS

308.865 Notice and payment of taxes before movement of mobile modular unit. (1) A person may not move a mobile modular unit to a new situs within the same county or outside the county until the person has:

(a) Given notice of the move to the county tax collector; and

(b) Paid all property taxes and special assessments for the current tax year and all outstanding delinquent property taxes and special assessments for all past tax years.

(2) Upon receiving notice of a move, the county tax collector shall send copies of the notice to the county assessor and the Department of Transportation.

(3) In computing taxes and special assessments on a mobile modular unit that will become due, the following apply:

(a) If the assessor can compute the exact amount of taxes, special assessments, fees

and charges, the assessor is authorized to levy and the tax collector is authorized to collect such amount.

(b) If the assessor is unable to compute such amount at such time, the owner shall either pay an amount computed using the value then on the assessment roll for the mobile modular unit or that value which next would be used on an assessment roll and the assessor's best estimate of taxes, special assessments, fees and other charges.

(c) ORS 311.370 applies to all taxes collected under this subsection. [1969 c.605 §14; 1971 c.529 §31; 1973 c.91 §5; 1977 c.884 §10; 1979 c.350 §10; 1983 c.311 §1; 1985 c.16 §455; 1985 c.416 §§1,1a; 1991 c.459 §172; 1993 c.551 §3; 1993 c.696 §12; 1997 c.541 §§221,221a; 1999 c.359 §8; 2003 c.655 §65]

Note: 308.865, 308.866, 308.875, 308.880 and 308.905 were enacted into law by the Legislative Assembly but were not added to or made a part of ORS chapter 308 by legislative action. See Preface to Oregon Revised Statutes for further explanation.

308.866 Definition of mobile modular unit; statement of value; receipt. (1) As used in ORS 308.865 and this section, "mobile modular unit" means a prefabricated structure that is more than eight and one-half feet wide, is used for commercial or business purposes and is capable of being moved on the highway.

(2) The owner as of January 1 of each year of a mobile modular unit that is taxed as personal property shall submit no later than the following March 1 a statement of the value of the unit and of its location. The owner shall submit the statement to the county assessor of the county in which the unit is located on January 1 of the year for which the statement is submitted. An owner who fails to provide the statement is subject to the late filing penalty as provided in ORS 308.295. The Department of Revenue shall prescribe the form of statement.

(3) When taxes on a mobile modular unit have been paid in accordance with the provisions of ORS 308.865, the tax collector shall issue the owner of the unit a receipt indicating that the taxes have been paid.

(4) Notwithstanding any other provision of law, the county tax collector shall accept a cashier's check or money order in payment of taxes on a mobile modular unit. [1993 c.551 §§1,2; 1995 c.256 §4; 1997 c.541 §223; 2003 c.655 §66]

Note: See note under 308.865.

308.870 [1969 c.605 §15; 1971 c.210 §1; repealed by 1971 c.529 §37]

308.875 Manufactured structures classified as real or personal property; effect of classification on other transactions. If the manufactured structure and the land upon which the manufactured structure is situated are owned by the same person, the assessor shall assess the manufactured structure as real property. If the manufactured structure is owned separately and apart from the land upon which it is located, the assessor shall assess and tax the manufactured structure as personal property. A change in the property classification of a manufactured structure for ad valorem tax purposes does not change the property classification of the structure with respect to any transactions between the owner and security interest holders or other persons. Manufactured structures classified as personal property need not be returned under ORS 308.290. [1969 c.605 §16; 1971 c.529 §12; 1973 c.91 §6; 1983 c.748 §4; 1985 c.16 §456; 1993 c.696 §13; 2003 c.655 §67]

Note: See note under 308.865.

308.880 Travel or special use trailer eligible for ad valorem taxation upon application of owner. (1) The owner of any travel trailer described in ORS 801.565 that is being used either as a permanent home or for other than recreational purposes may apply to the assessor in the county in which it has situs to have the travel trailer assessed for ad valorem taxation. If the assessor determines that the travel trailer is being used either as a permanent home or for other than recreational uses, the assessor shall place the travel trailer on the assessment and tax rolls the same as if it were a manufactured structure. The assessor shall accept the travel trailer plate for the vehicle and return the plate to the Department of Transportation, and shall, as appropriate, record the travel trailer in the county deed records or assist in obtaining an ownership document for the travel trailer under ORS 446.571. Any travel trailer placed on the assessment and tax rolls under this section is considered a manufactured structure for all purposes.

(2) The owner of any special use trailer described in ORS 801.500 that is eight and one-half feet or less in width may apply to the assessor of the county in which it has situs to have the special use trailer assessed for ad valorem taxation. If the assessor determines that the special use trailer is eight and one-half feet or less in width and is permanently situated in one place, the assessor shall place the special use trailer on the assessment and tax rolls in the same way as if it were a manufactured structure. The assessor shall accept any special use trailer plate for the vehicle and return the plate to the Department of Transportation, and shall, as appropriate, record the special use trailer in the county deed records or assist in obtaining an ownership document for the special use trailer under ORS 446.571. Any special use trailer placed on the assessment and tax rolls under this section is considered a manufactured structure for all purposes. [1969

c.605 §59; 1971 c.529 §5; 1983 c.338 §907; 1993 c.696 §14; 1995 c.79 §135; 2003 c.655 §68; 2005 c.94 §56]

Note: See note under 308.865.

308.885 Determination of real market value of manufactured structure without physical appraisal. Each year that a physical appraisal is not made of a manufactured structure, the assessor shall consider the value of the manufactured structure, and shall apply uniform depreciation or trending factors, if necessary to arrive at the real market value of manufactured structures of a like class. [1971 c.529 §15; 1991 c.459 §173]

308.890 [1973 c.91 §8; 1983 c.311 §2; 1983 c.338 §908; 1985 c.16 §475; repealed by 2003 c.655 §143]

308.905 Special assessment on manufactured structure; collection; use. (1) A special assessment is levied upon each manufactured structure that is assessed for ad valorem property tax purposes as personal property. The amount of the assessment is $5.

(2) The county assessor shall determine and list the manufactured structures in the county that are assessed for the current assessment year as personal property. Upon making a determination and list, the county assessor shall cause the special assessment levied under subsection (1) of this section to be entered on the general assessment and tax roll prepared for the current assessment year as a charge against each manufactured structure so listed. Upon entry, the special assessment shall become a lien, be assessed and be collected in the same manner and with the same interest, penalty and cost charges as apply to ad valorem property taxes in this state.

(3) Any amounts of special assessment collected pursuant to subsection (2) of this section shall be deposited in the county treasury, shall be paid over by the county treasurer to the State Treasury and shall be credited to the Mobile Home Parks Purchase Account to be used exclusively for the purposes described in ORS 456.581. [1989 c.919 §3]

Note: See note under 308.865.

PENALTIES

308.990 Penalties. (1) Violation of ORS 308.320 (3) or of ORS 308.330 is a Class A misdemeanor. The judgment of conviction of any assessor for such a violation shall of itself work a forfeiture of the office of the assessor.

(2) Any taxpayer or managing officer thereof who fails to furnish, after written demand so to do by the assessor or the county board of property tax appeals having jurisdiction or the Department of Revenue, any information or, upon like demand, fails to produce any books, records, papers or documents required by ORS 308.285 or 308.335 to be furnished by the taxpayer or managing officer to the county assessor, the county board of property tax appeals or the Department of Revenue, commits a Class A misdemeanor.

(3) Any person, firm, association or corporation, or agent or managing officer thereof, who presents or furnishes to the Director of the Department of Revenue any statement, required by ORS 308.335 or required by the director under the authority of ORS 308.335, that is willfully false or fraudulent, commits a Class A violation.

(4) Any person who willfully presents or furnishes to the director any statement required by ORS 308.505 to 308.665 that is false or fraudulent commits perjury and, upon conviction, shall be punished as otherwise provided by law for such crime.

(5) Subject to ORS 153.022, any willful violation of ORS 308.413 or of any rules adopted under ORS 308.413 is a Class A misdemeanor. [Subsections (3) and (4) of 1959 Replacement Part enacted as 1955 c.488 §2; subsections (3) and (4) of 1959 Replacement Part renumbered as part of 321.991; subsection (7) enacted as 1969 c.605 §58; 1971 c.529 §33; 1977 c.884 §11; subsection (5) enacted as 1981 c.139 §4; 1997 c.154 §44; 1997 c.541 §88; 1999 c.21 §22; 1999 c.1051 §174; 2011 c.597 §83]