TALENTED AND GIFTED CHILDREN
See SCHOOLS AND SCHOOL DISTRICTS

TALL FESCUE COMMISSION, OREGON
Commodity commission laws, see MARKETING OF COMMODITIES
Established, 576.062

TAMPERING
Aircraft, 164.885
Communications, telecommunication or radio company, circuits, lines, etc., 165.540
Drug records, 167.212, 167.243
Evidence
(Generally), 162.295
Physical evidence, defined, 162.225
Records, public, 162.305

TANKS
Underground storage tanks, see UNDERGROUND STORAGE TANKS, generally

TANNING FACILITIES
(Generally), 453.726 et seq.
Civil penalties, violations, 453.731
Definitions, 453.726
Federal law requirements, tanning devices, compliance, 453.728
Fees
Disposition of receipts, 453.732
Registration of devices, 453.729
Inspection, devices, 453.729
Persons under 18, prohibited use, 453.734
Public Health Account, moneys received, credit and use, 453.732
Purpose of laws, 453.727
Registration of devices, 453.729
Rules, 453.729, 453.730, 453.734
Standards, tanning devices, 453.729
Warning statement and sign, 453.730

TAPES AND RECORDINGS
See SOUND AND VIDEO RECORDING, generally

TARGET RANGES
See WEAPONS AND FIREARMS

TARGETED DEVELOPMENT ACCOUNT, OREGON
(Generally), 285B.093

TASK FORCES
See STATE AGENCIES

TATTOOING
See ELECTROLOGISTS AND BODY ART PRACTITIONERS, generally

TAX CONSULTANTS AND PREPARERS
Appeal and review, cease and desist orders, 673.732
Application of statutes, 673.610
Assistance program, Department of Revenue, 305.261
Cease and desist orders, 673.730, 673.732
Continuing education, see Education, this topic
Corporations, 673.643
Criminal offenses, 673.990
Definitions, 673.605
Discipline, 673.700
Education
(Generally), 673.625
Continuing education
(Generally), 673.655
Inactive license, 673.667
Lapsed license, restoration, 673.645
License renewal, 673.645
Noncompliance, 673.700
Sanctions, educational program in lieu of, 673.740
Electronic filing of returns, authority of Department of Revenue to require, 314.364
Examinations, see Licenses, this topic
Fees
Examinations, 673.630
Licenses, amounts, 673.637, 673.685
Nonresidents, service of process, 673.695
Registration, 673.685
FRAUD OR DECEPTION, 673.700, 673.705
IMPERSION, 673.705
INACTIVE STATUS, 673.667
INVESTIGATIONS, BOARD, 673.697, 673.730
Licenses
(Generally), 673.625 et seq.
Application for, 673.630, 673.635, 673.637, 673.645
Contents, 673.640
Display, 673.660
Examinations
(Generally), 673.625, 673.685, 673.730
Fees, renewal, reactivation, 673.685
Internal Revenue Service, persons enrolled to practice, 673.637
Waiver, 673.637
Exemptions, 673.610, 673.615, 673.637
Fees, amounts, 673.637, 673.685
Inactive
Application, 673.667
Fees, renewal, reactivation, 673.685
Internal Revenue Service, persons enrolled to practice before, 673.637
Issuance, 673.630, 673.640, 673.730
Lapsed, suspended, revoked or surrendered, jurisdiction, investigations or actions, 673.697
Lost or mutilated, reissuance fee, 673.685
Necessity, 673.615
Prohibited acts, 673.615, 673.705
TAX CONSULTANTS AND PREPARERS
(Cont.)

Licenses (Cont.)
Qualifications of applicants
(Generally), 673.625, 673.630, 673.635, 673.637, 673.730
Internal Revenue Service, persons enrolled to practice, 673.637
Reciprocity, 673.637
Refusal, revocation, suspension
Grounds, 673.700
Inactive licenses, 673.667
Renewal
(Generally), 673.645, 673.655, 673.685
Date, 673.645
Evidence, continuing education, 673.645
Inactive licenses, 673.667
Restoration
Conviction of crime, 673.700, 673.730
Lapsed licenses, 673.645, 673.685
Revoked, suspended licenses, 673.730
Substitution, education or experience, 673.625
Suspected license, use, attempt, 673.705, 673.730

Names and addresses, furnishing, use, 673.415, 673.710

Nonresidents, agent for process service, 673.695
Partnerships, 673.643
Penalties, 673.730, 673.735, 673.990
Professional conduct code, 673.700, 673.730
Prohibited acts, 673.615, 673.705
Qualifications, licenses, 673.615 et seq.
Records, 673.690, 673.700
Refund anticipation loans
Definitions, 673.605
Disclosures to taxpayers, 673.712
License requirement, facilitators, 673.615
Local government regulation, preemption, 673.715
Reprimands, licenses, 673.709
Rules
(Generally), 673.730
Combined license, eligibility, 673.685
Continuing education requirements, 673.667
Fees, 673.685
Licenses, display, 673.660
Service of process, procedure, nonresident, 673.695
Sole proprietorships, 673.643
Tax Practitioners, State Board of, see TAX PRACTITIONERS, STATE BOARD OF, generally
Title or designation "tax consultant," use, 673.663

TAX COURT

Accounts receivable, collection, see COURTS Authority, 1.260, 111.025, 118.410, 305.405, 305.410
Clerk, 305.480
Confidential information, protective orders, 305.430
Courtrooms, 305.475
Decisions, publication and distribution, 2.150, 305.450
Definition, "tax court" or "Oregon Tax Court", 305.404
Depositions, 305.420
Duties and powers, 1.260, 111.025, 305.405, 305.410
Employees
(Generally), 305.480
Exempt service, 8.170
Enforcement, Department of Revenue orders, 306.220

TAX COURT (Cont.)

Fees
(Generally), 305.490
Fee book, 305.485
Transcripts, records, 305.493
Witness fees, 305.492
Financial institutions, account balances, disclosures, 192.591
Hearings, generally, 305.425, 305.427, 305.430
Judge
Ballot information, candidates, incumbents, 254.085, 254.125, 254.135
Disqualification, 305.455
Election, 305.452, CONST. VII(Am) §1
Expenses, 305.460, 305.480
Nonpartisan office, 249.002, 254.005
Oath, 1.212
Prejudice, exception, 305.455
Presiding, 305.470
Pro tempore
Appointment, eligibility, 1.615, 1.635
Challenge, 1.645
Compensation and expenses, 1.665
Duties, 1.655
Presiding judges, selection or removal, ineligibility to participate, 1.675
Retired judges, CONST. VII(Am) §1a,
CONST. VII(Am) §2a
Supervision, 1.645
Transfer, 1.645
Qualifications, 305.455
Retirement of judges, CONST. VII(Am) §1a
Salary
(Generally), 292.426, 292.930, 305.460,
CONST. VII(Am) §1
Cost of living adjustment, 292.428
Term of office, 305.452, CONST. VII(Am) §1,
CONST. VII(Am) §1a
Vacancies, 305.452
Jurisdiction, 111.025, 118.410, 305.405, 305.410, 305.412
Location for sitting, Chief Justice designation, 1.085
Magistrate Division
(Generally), 305.498
Appeals, 305.501
Decisions, 305.501
Filing fees, 305.490
Hearings, 305.501
Magistrates
(Generally), 305.498
Appointment, 305.498
Salary, expenses and retirement, 305.460
Mediation, 305.501
Records and reports, 305.505
Subpoenas, 305.420
Mandamus, 306.220
Mediation, 305.501
Name of court, 305.404, 305.405
Oaths, 305.420
Office, principal, location, 305.475
Penalties, waiver, 305.422
Probate jurisdiction, 111.025
Proceedings, generally, 305.425, 305.427, 305.430
Records
(Generally), 305.485
Fees, 305.493
Rules of procedure, 305.425
Seal, 1.030
Sheriff, attending on call, 206.010
Subpoenas, 305.420
Value determinations, jurisdiction, generally, 305.412
TAX PRACTITIONERS, STATE BOARD OF
Administrative officer and employees, 670.306
Creation, 673.725
Duties and powers, 673.730
Members, 673.725

TAX SUPERVISING AND CONSERVATION COMMISSION
(Generally), 294.610
Account, creation in county general fund, 294.630
Appointment, members, 294.620
Appropriation by county (annual), maximum, 294.710
Attorney General, legal adviser, counsel, 294.695
Budget issues, special, 294.655
Budgets
Certifications to levying boards, 294.645
Estimates, submission, 294.635
Examination, 294.645, 294.650
Financial summary, submission, 294.608
Hearings, 294.448, 294.453, 294.640, 294.655
Recommendations and objections, 294.456, 294.645, 294.650
Reduction, 294.650
Submission to, 294.431, 294.448, 294.453, 294.635
Definitions, 294.605
Employees, 294.620
Establishment, counties, procedures, 294.608, 294.710
Expenses of commission
Account, 294.630
Budget, 294.630
Calculation of costs, reimbursement, 294.632
Financial summary, municipal corporations, submission, 294.608
Fund, 294.705
Hearings, 294.448, 294.453, 294.640, 294.655
Indebtedness, compiling information, 294.660
Jurisdiction, 294.625
Meetings, levying boards, joint, calling, 294.675
Members, 294.610
Municipal corporations
Budgets, see Budgets, this topic
Jurisdiction over, 294.625
Management, inquiring into, 294.670
Records, examination, 294.670
Reimbursement of commission costs, 294.632
Territory in two or more counties, 294.625
Oath, members, 294.615
Office, county to furnish, 294.620
Penalties, 294.700, 294.990
Populous counties, establishment procedures, 294.608, 294.710
Recommendations
Governing body, consideration, 294.456
Making, 294.645
Records
Indebtedness, 294.660
Public inspection, 294.690
Reimbursement of commission costs by municipal corporations, 294.632
Reports
Annual, 294.660, 294.665, 294.685
Financial, 294.665
Indebtedness, 294.660
Rules, 294.670
Tax levies, special, 294.655
Unlawful expenditures
Budget, striking from, 294.650
Certifying to district attorney, 294.680

TAX SUPERVISING AND CONSERVATION COMMISSION (Cont.)
Unlawful expenditures (Cont.)
Public officials, investigation and prosecution, 294.100
Voiding illegal levy, 294.461

TAXATION
Abandonment of purpose, special taxes, 311.815
Accountants, representation requirements, 305.230
Accounts, see Funds and accounts, this topic
Acreage, assessment roll, 308.215
Act of God, see Property, this topic
Actions and proceedings
See also Appeal and review, this topic
Complaints, see COMPLAINTS
Personal property tax, collection, 311.455
Petition for reduction of assessment, 309.100 et seq.
Recovery of penalty for failure to file return, 308.300
Tenant or occupant paying tax, 311.285
Utilities, Department of Revenue as party plaintiff, 311.655
Additional tax
Cemeteries and crematories, loss of tax exemption, potential liability, 307.157
Disposition of moneys collected as, 311.388
Historic property, 358.525
Low income rental housing, 307.531, 307.548
Multiunit housing, 307.627
Open space lands, prepayment, 308A.324
Public beach access, 307.821
Special assessments, land, 308A.700 et seq.
Student housing, 307.471
Vertical housing development projects, decertified, 307.866
Addresses
Collectors, failure to keep, 311.565
Duty to furnish, 308.212, 311.555
Noting on tax roll, 311.560
Administration, results-based and efficient, legislative finding, 306.113
Administrators, assessments, valuation, 308.135
Advance collections
(Generally), 311.370
Improvements removed, 311.165
Judgments in certain causes, 311.415
Mobile modular units, change in situs, 308.865, 308.866
Open space use change, 308A.324
Personal property removed, 311.465
Plat recording, 92.095
Real property destruction, 311.420
Unit ownership declaration, 100.110
Agent, tax statement mailed to, 308.215, 311.250
Agreements, closing, Department of Revenue, 305.150
Agriculture and horticulture
See also Farmland, this topic
Exemptions
Agricultural products, 307.320, 307.325
Agricultural workforce housing and farm labor camps
(Generally), 307.485
Appeals, aggrieved taxpayers, 307.510
Claiming exemption, 307.495
Compliance with laws and rules, verification, 307.495
Definitions, 307.480
Inspection of farm labor camps, 307.505
Payments in lieu of taxes, 307.490

T-3
TAXATION (Cont.)

Agriculture and horticulture (Cont.)

Exemptions (Cont.)
- Agricultural workforce housing and farm labor camps (Cont.)
- Ego industry operations, 307.397
- Field burning equipment, 307.390, 307.391
- Frost control systems, 307.397
- Hop harvesting equipment, 307.397
- Irrigation equipment, 307.398
- Mobile field incinerators, 307.390
- Trellises, 307.397
- Farm roads, 308.236
- Food processing equipment, see Food processing equipment exemption, this topic
- Nursery stock, 307.315

Leased public property
- Taxability, 307.110
- Valuation, 307.060

Aircraft and aviation (Generally), 308.558
- Airport districts, 307.120, 838.010, 838.015, 838.060
- Airports, property, taxability, 307.110, 307.120
- Allocation and apportionment, 308.550, 308.565
- Central assessment, see Central assessment, this topic
- Exemption, foreign-owned carriers, 308.558
- Statements, filing date, 308.520

Alcoholic beverages, see ALCOHOLIC BEVERAGES

Allocation, utility values, interstate, 308.550

Amusement devices, see AMUSEMENT DEVICES

Annexation and withdrawal (Generally), 308.558
- Boundary changes, 308.225
- Effect of assessment, 199.510
- Effective date, 222.180
- Special districts, 198.850 et seq.
- Taxing districts by cities, 222.510, 222.520
- Withdrawn areas, generally, 198.880, 198.882

Appraisal and review
- Farm machinery and equipment, 307.394, 307.397
- Egg industry operations, 307.397
- Field burning equipment, 307.390, 307.391
- Frost control systems, 307.397
- Hop harvesting equipment, 307.397
- Irrigation equipment, 307.398
- Mobile field incinerators, 307.390
- Trellises, 307.397
- Farm roads, 308.236
- Food processing equipment, see Food processing equipment exemption, this topic
- Nursery stock, 307.315

Leased public property
- Taxability, 307.110
- Valuation, 307.060

Aircraft and aviation (Generally), 308.558
- Airport districts, 307.120, 838.010, 838.015, 838.060
- Airports, property, taxability, 307.110, 307.120
- Allocation and apportionment, 308.550, 308.565
- Central assessment, see Central assessment, this topic
- Exemption, foreign-owned carriers, 308.558
- Statements, filing date, 308.520

Alcoholic beverages, see ALCOHOLIC BEVERAGES

Allocation, utility values, interstate, 308.550

Amusement devices, see AMUSEMENT DEVICES

Annexation and withdrawal (Generally), 308.558
- Boundary changes, 308.225
- Effect of assessment, 199.510
- Effective date, 222.180
- Special districts, 198.850 et seq.
- Taxing districts by cities, 222.510, 222.520
- Withdrawn areas, generally, 198.880, 198.882

Appraisal and review
- Assessment, corrections during pendency, 305.285
- Assessment
- Boards of property tax appeals, 309.025, 309.020 et seq.
- Change or correction, ordering, 305.288
- Jeopardy, assessments, 309.150
- Orders, 309.110, 309.115, 309.120
- Potential refund credits, 305.286
- Revenue Department, 305.288, 306.115, 309.100, 309.115
- Utilities, omitted property, corrections to assessment roll, 308.636
- Attorney fees, 305.447, 305.490, 305.790
- Boards of property tax appeals, see Boards of property tax appeals, this topic
- Bond, stay of collection, 305.565
- Bonded indebtedness, 305.410, 305.580 et seq.
- Books, papers, production, 305.190, 305.192, 305.420
- Burden of proof, 305.427
- Child care facility exemptions, 307.510

TAXATION (Cont.)

Appeal and review (Cont.)
- Confidential information, trade secrets or confidential business records, 305.192, 305.430
- Costs and disbursements, 305.447, 305.490, 305.790
- Declaratory rulings by Department of Revenue, 305.105
- Deficiencies, 305.265, 305.575
- Dispute resolution, alternative, Multistate Tax Commission, 305.676
- Electronic filing, petitions of value, 309.104
- Enterprise zone tax exemptions, 285C.240, 285C.403
- Errors, 305.288, 311.208, 311.223
- Expenses, 305.447
- Federal or foreign state appeals, deficiencies, 305.305
- Foreclosure judgments, 312.210
- Frivolous or groundless appeals, 305.437
- From
- Acts of assessors, collectors, 305.265, 305.275
- Orders of
- Board of property tax appeals, 305.275
- Department of Revenue, 294.461, 305.275, 305.404 et seq.
- Homestead deferral program, 311.672, 311.693, 311.695
- Industrial property, value, 305.403, 305.487, 305.489
- Information for taxpayers, 305.860, 306.255
- Jurisdiction, Tax Court, 111.025, 118.410, 305.405, 305.410, 305.412
- Jury, none, 305.425
- Large amounts of value, 311.814
- Law, voidable levy contrary to, 294.461
- Levies, voidable, 294.461, 294.515, 294.520
- Mailing as service, 305.415
- Marijuana tax, 475B.715, 475B.735
- Measure 5 (1994) appeals, 305.583 et seq.
- Multiunit housing, optional special assessment, county assessor determinations, 308.701 et seq.
- Omitted property orders, 311.205 et seq.
- Other state appeals, effect, 305.305
- Penalties, failure to timely file, waiver or reduction, 305.422, 308.030, 308.296, 311.223
- Potential refund credits, 305.286
- Procedural rules, 305.425
- Process, service, 294.461, 305.415
- Proof, burden, 305.427
- Property tax accounts, real market value, 305.287
- Refunds or additional taxes, 311.806 et seq.
- Reporting proceedings, 305.430
- Service, complaints and petitions, 305.560
- Standing, 305.275, 305.570
- Stay, proceedings for collection, taxes, interest or penalties, 305.565
- Subpoenas, 305.420
- Supervisory powers, 306.115
- Supreme Court, appeal, decision or order of Tax Court, 305.445, 305.447
- Tax Court, see TAX COURT, generally
- Time for filing, 305.280
- Timeshare property, 94.808
- Transcript of proceedings, 305.493
- Transportation project taxes, 320.450, 320.470
- Value
- Appeals, 305.020 et seq.
- Jurisdiction of tax court to determine, 305.412
- Large amounts, 311.814
- Property tax accounts, real market value, 305.287
- Witnesses, 305.420
TAXATION (Cont.)

Appportionment
Levies, among counties, 310.110
State tax levy, see State tax levy, this topic
United States payment in lieu of taxes, 305.615
Utilities, see Utilities, this topic

Appraisals and appraisers
(Generally), 306.125, 308.010
Action by Department of Revenue when county appraisals not in compliance with law, 308.062
Exemption to real estate license requirement, 696.030
In lieu taxation, property subject to, 307.120
Industrial property, see Industrial property, this topic
Information for taxpayers, making available, 306.255
Last, record, 308.234
Method of appraisal, rule, 308.234
Only registered appraiser to perform, 308.231
Registration and qualifications, generally, 308.010, 308.015
Report, annual, county appraisal programs, 308.050
Sales data, 308.233

Apprenticeship or training trust industry, property of, exemption, 307.580

Armed forces service, see Military service, this topic
Arson, relief not allowed, 308.440

Art museums, exemption, 307.130
Assessed value
(Generally), 307.032, 308.146 et seq., CONST. XI §11
100 percent value required, 308.232, 308.250
Appeals, see Appeal and review, this topic
Boards of property tax appeals, see Boards of property tax appeals, this topic
Defined, 308.146
Destroyed or damaged property, see Destroyed or damaged property, this topic
Farmland, see Farmland, this topic
Historic property, 358.505
Oregon Community Power property, 757.883
Personal property, 308.232, 308.250
Sales data, 308.233, 309.200

Assessment
(Generally), 308.146, 308.232, 308.250, CONST. XI §11
Annexation or withdrawal, effect, 199.510
Appeals, see Appeal and review, this topic
Appraisals, see Appraisals and appraisers, this topic
Assessment and Taxation County Account, 294.178, 306.125, 308.062
Assessors, see COUNTY ASSESSORS, generally
Bankruptcy
Equalization of, 309.150
Extension of time, 305.290
Boats and other watercraft, 308.256, 308.260, 308.505 et seq.
Building owned separately from land, 308.115
Cancellation, see Cancellation of taxes, this topic
Central assessment, see Central assessment, this topic
Data center property, 308.516, 308.518, 308.519
Date of assessment, 308.007, 308.210, 308.250
Deferral of special assessment, 311.702, 311.735
Description of real property, 308.210, 308.240
Division of assessments, 308.210, 311.280
Electronic filing, special assessment applications, 306.265
Emergencies, assessment services, counties in fiscal distress, 306.117

TAXATION (Cont.)
Assessment (Cont.)
Equipment owned separately from land, 308.115
Errors in description, 308.240
Estate of decedent, 308.130
Exemptions, see Exemptions, this topic
Extension of time for, bankruptcy, 305.290
Farmland, see Farmland, this topic
Floating reduction or processing plants, 308.260
Forestland, see TIMBER TAXES, generally
Funding assistance program, counties, 294.175 et seq.
Hardship relief, 307.475
Heirs and devisees, to, 308.130
Improvements owned separately from land, 308.115
Land use planning, consideration, 308.235
List, taxable real and personal property, requiring taxpayer to furnish, 308.285
Local improvements, see ASSESSMENTS
Machinery owned separately from land, 308.115
Mistake, omission of name of owner, 308.240
Mobile homes and manufactured structures, see Mobile homes and manufactured structures, this topic
Municipal, multiple-unit housing, 307.370, 307.634
Nonprofit homes for elderly, 308.490
Notice, 305.267
Omitted property, see Omitted property, this topic
Partially exempt property, assessed value, 307.032
Partnership property, 308.120
People's utility districts election expense, 261.210
Percentage of assessed value, 308.232
Personal property, see Personal property, this topic
Petition to boards of property tax appeals for reduction, 309.100, 309.110
Property subject to, 307.030
Public utilities, see Utilities, this topic
Receivership, when property in, 308.135
Reduction, petition to boards of property tax appeals, 309.100, 309.110
Rehabilitated residential property, see Rehabilitated residential property, limited assessment, this topic
Reproduction costs, determining value of property, 308.275
Roll, see Assessment rolls, this topic
Scenic easements, 271.729, 271.785
Settled or claimed government land, improvements on, 307.070
Severable rights, 308.115
Special assessments, see Special assessments, this topic
Timeshare property, listing, 94.808
Trustees, 308.135
Undivided estate of decedent, 308.130
Undivided interest, 308.125
Uniformity, 306.120
Unit valuation, utilities, 308.555
United States property, see United States, this topic
Unknown owners, to, 308.240
Utilities, see Utilities, this topic

Assessment rolls
See also Tax rolls, this topic
Abbreviations, 308.240
Acre, noting on, 308.215
Advance collections, 311.370
Assessors, examining work, 308.335
Code areas, use of, 310.147
Contents, 308.215
Continuing rolls, 308.217
**TAXATION (Cont.)**

**Assessment rolls (Cont.)**

**Corrections**
- Generally, 306.115, 311.205 et seq.
- Additional taxes due, 311.206
- Appeal decisions, 305.440
- By board of property tax appeals, 309.120
- By Department of Revenue, 309.400, 311.205
- By officers in possession of roll, 311.205
- By petition, maximum assessed value, 311.234
- By vouchers, 311.150
- During appeal pendancy, 305.285
- Effect of order, 309.115
- Errors or omissions, generally, 311.205
- Real market value, consequence of order correcting, 309.115
- Square footage, 311.234
- Value increase, notice, 311.208

**False or fraudulent summary, perjury, 309.990**

**Form of, 308.217**

**Hardship relief, striking from roll, 307.475**

**Index of taxpayers names, 308.245**

**Industrial or commercial property, classification, 308.215**

**Irrigation districts, entries, 545.420, 545.603**

**Machinery and equipment, classification, 308.215**

**Manufactured structures, description, 308.210, 308.215**

**Name of owner, agent or representative, entry, 308.215**

**Oath of assessor upon completion, 308.320**

**Omitted property, see Omitted property, this topic**

**Potential refund credits, 305.286**

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

**Public lands, 308.270**

**Record of assessment by assessor, 308.210**

**Residential property, ordering change or correction, 305.288**

**Restoration of current roll, 311.135**

**Summaries**
- Generally, 309.310 et seq.
- Change of valuation or addition of property, ordering, 309.400
- Penalties, 309.990
- Recording and tabulating, 309.340
- Review by Department of Revenue, 309.360
- Table, combined results, 309.370
- Transmission by assessor, 309.330
- Supplement by Department of Revenue, 308.335

**To collector, tax roll, 311.115**

**Utilities, see Utilities, this topic**

**Availability of information to property taxpayers, 306.255**

**Bad checks, payments, penalty, 305.228**

**Ballots, statement, 280.075**

**Bancroft Bonding Act, city indebtedness, limitations, 223.295**

**Bankruptcy**

**Assessment**
- Equalization of, 309.150
- Extension of time, 305.290

**Collections**
- Generally, 311.480

**TAXATION (Cont.)**

**Bankruptcy (Cont.)**

**Collections (Cont.)**

- Accounts, counties, 311.484
- Reports, annual, tax collector, 311.489
- Tax claims, tasks, Department of Revenue employees, 180.265


**Bonds**

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

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

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

**Culture districts**
- Capital costs, CONST. XI-P §2, CONST. XI §11L
- State guaranty, bonded indebtedness, CONST. XI-K §4
- Federal tax exemption, interest, 286A.145, 286A.824
- Fuel taxes, proceeds use, retirement, CONST. IX §3a
- General obligation bond tax levy, 287A.140, 287A.380
- Higher education building bonds, 286A.833, 286A.848, CONST. XI-P(1) §8, CONST. XI-G §3
- Land bank authorities, exemption, 465.615

**Boats**

**See also Ships and shipping, this topic**

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

**Bona fide purchasers, protection, 311.235, 311.405**

**Collections**

**Attorney fees, see ATTORNEY FEES**

**Attorney General**

**Actions in courts of other states, 305.610**

**Enforcement of tax laws, 305.120**

**Foreclosure proceedings, powers, 312.020**

**Enforcement of tax laws, 305.120**

**Actions in courts of other states, 305.610**

**Foreclosure proceedings, powers, 312.020**

**Transmitting title, 309.305**

**Reports, annual, tax collector, 311.489**

**Tax claims, tasks, Department of Revenue employees, 180.265**


**Bonds**

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

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

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

**Culture districts**
- Capital costs, CONST. XI-P §2, CONST. XI §11L
- State guaranty, bonded indebtedness, CONST. XI-K §4
- Federal tax exemption, interest, 286A.145, 286A.824
- Fuel taxes, proceeds use, retirement, CONST. IX §3a
- General obligation bond tax levy, 287A.140, 287A.380
- Higher education building bonds, 286A.833, 286A.848, CONST. XI-P(1) §8, CONST. XI-G §3
- Land bank authorities, exemption, 465.615
TAXATION (Cont.)

Bonds (Cont.)
Oregon Health and Science University, capital costs, CONST. XI-L §1, CONST. XI-L §2
Pension liabilities, state, CONST. XI-O §1
Pollution control facilities, tax levy, CONST. XI-H §4
Real market value limitations, computation, 308:207
Real or personal property projects, state, CONST. XI-Q §2
Reforestation bonds, tax levy, CONST. XI-E §1
Schools and school districts, see SCHOOL FINANCE
Seismic rehabilitation, public buildings, CONST. XI-N §1, CONST. XI-N §2, CONST. XI-M §1, CONST. XI-M §2
Small scale local energy loans, tax levy, CONST. XI-J §4
Tax Court jurisdiction, 305.410, 305.580 et seq.
Veterans loans, tax levy, CONST. XI-A §4
Water development projects, tax levy, CONST. XI-I(1) §4

Bonds and undertakings
Appeals, 305.565
Cigarette tax, see CIGARETTE TAX
Estate tax, 116.083, 118.250, 118.300
Lien release, 305.140
Tax collector
(Generally), 311.060
Property, 311.015, 311.060, 311.345

Books and papers, subpoenaing and examination by Department of Revenue, 305.190, 308.316

boundary changes
(Generally), 308.225
Cities, tax questions, submission to electors, 222.050
Defined, 308.225
Ownership, Circuit Court suit, notice to assessor, 105.705
Tax rate estimates, 199.476, 221.040
Taxing districts
County road, 371.110
Schools
Boundary boards, 330.080, 334.690
Due change takes effect, 330.101, 330.103
Special districts, 198.720, 198.747

bridges, interstate, exemption, 381.824

Brownfields incentive programs, see note after, 307.430

budworm control, 527.360

Budgets
Definitions, 294.311
Local Budget Law, 294.305 et seq.
Municipal corporations, see Local governments, this topic
School districts, preparation, 328.542
To assessors, 310.060

Burial grounds, exemption, 97.660
Business inventories, exemption, 307.400
Business license taxes
Building permits, 455.180
Construction contractors, 701.013, 701.015, 701.020
Emergencies, out-of-state businesses, 401.690
Landscape contracting businesses, 671.750, 671.755, 671.760
Real estate brokers, 696.365

Business personal property, warrants, see Warrants, this topic

Cancellation of taxes
See also Compromise of taxes, this topic; Waiver, this topic
(Generally), 305.155, 305.295
Common school lands, assessments, 311.804
Donated property, 311.795
Farmland, disqualified, 308A.119
Floating homes, abandoned, 90.675
Foreclosures by public body, 275.260
Interest, 305.295
Manufactured structures, 90.675
Penalty, 305.295
Reasonable doubt, taxpayer liability, 305.295
Total of $10 or less, 311.795
Uncollectible taxes, 305.155, 311.790
Upon certificate of Department of State Lands, 311.804

Cargo containers, exemption, 307.835
Categories
Operating taxes or taxes for bonds or obligations, declaring rate or amount, 294.456
Property tax items, 310.150

Central assessment
(Generally), 308.505 et seq.
Annual statements, 308.520, 308.525
Apportionment among counties, 308.565
Classification of real and personal property, 308.510
Definitions, 308.505
Designated utilities and companies, 308.515
Exemptions
(Generally), 308.516, 308.673, 308.674
Aircraft, 308.558
Communication-related property, 308.671, 308.673, 308.677, 308.681
Data center property, 308.516, 308.518, 308.519
Railroad cars, 308.665
Rules and regulations, 308.655

Certificates
Homestead deferral program, continuing eligibility, 311.689
Real property conveyances, taxes paid, 311.411
Sales, sheriffs, 93.640
Taxes levied or imposed, 311.105

Charitable and nonprofit entities
Exemptions
(Generally), 307.130 et seq.
Agricultural workforce housing and farm labor camps, see Agriculture and horticulture, this topic
Child care facilities, see Child care facility exemptions, this topic
Emergency equipment, maritime fire and safety associations, 307.197
Land held for building residences for low income persons, 307.513
Limited liability companies, 307.022
Low income housing, see Low income housing, this topic
Nonprofit homes for the elderly, see Nonprofit homes for the elderly, this topic

T-7
TAXATION (Cont.)
Charitable and nonprofit entities (Cont.)
Exemptions (Cont.)
Public park or recreation property, 307.115
Limited liability companies, 307.022

Checks, bad, payment, penalty, 305.228

Child care facility exemptions
(Generally), 307.145, 307.485
Appeals, aggrieved taxpayers, 307.510
Claiming exemption, 307.495
Compliance with laws and rules, verification, 307.495
Definitions, 307.480
Payments in lieu of taxes, 307.490
Review of claim, 307.500

Child care, employer tax benefits, providing information, state agencies, 182.105

Christmas trees, exemption from property tax, 307.320

Churches and church property, exempt, 307.140, 307.162
Cider, see ALCOHOLIC BEVERAGES

Cigarette taxes, see CIGARETTE TAX, generally

Circuit courts
See also Actions and proceedings, this topic; Appeal and review, this topic
Enforcement of tax laws, 305.190

Cities
Annexation
(Generally), 199.487, 222.111, 222.180
Effect on assessment, 199.510
Uncollected taxes, 222.510
Ballot title, local option tax, 290.038, 290.070, 280.075
Bonds, limitation, 222.520
Boundary change, notice to assessor, 199.461
Bridges, levy to maintain, 381.665
Business license taxes, see Business license taxes, this topic
Business privilege, parking purposes, 223.825
City-county consolidation
(Generally), 199.743, 199.765, 199.775
Charter provisions, 199.765
Differential taxation, 199.765
Exempt property, 307.090, 307.120
In lieu taxation to school districts, 307.090
Property, taxability, 307.090, 307.120
Receipts from revenue producing property, reserving, 294.373
Rehabilitation of rental units, 308.450 et seq.
Tax penalties and interest, certain, canceled, 311.520
Urban renewal and redevelopment projects, 457.450

Collection and payment
Property taxes, 311.255, 311.260, 311.265
State agencies, agreements, 305.620, 305.630
Withholding, public officers, employees, 305.625, 305.630, 305.653, 305.640
Community houses, construction, 276.732, 276.734, 276.736

Commuter ridesharing arrangements, tax prohibition, 280.060
Computation period, 280.060
Conferences, intervenors, political subdivisions, 305.620
Consolidation, 222.295
Consolidation and mergers, tax questions, submission to electors, 222.050
Construction taxes, see Construction taxes, this topic
County road tax apportionment, 368.710

TAXATION (Cont.)
Cities (Cont.)
Deeds and warrants, 1893 city, 221.925
Donated property, cancellation of tax, 311.795
Drainage district lands, 547.460
Exemptions, property, generally, 307.090, 307.110, 307.120
Foreclosure, acquisition by, effect, 311.520
Fuel taxes, see FUEL TAXES
Historic ghost towns, Local Budget Law not applicable, 294.316
Housing, see Housing, this topic
Incorporation petition, inclusion, permanent rate limit for operating taxes, 221.031
Insurance companies, 731.840

Levies
Ballot measure statements, 280.075
Computation period, 280.060
Excessive, 310.070
Limitations, CONST. XI §11, CONST. XI §11b et seq.
Notice to assessor, county clerk, Department of Revenue, 294.458, 310.060
Rate, computation, 310.065, 310.090
Valuation certificate, 310.100

Libraries, 357.410
Lien foreclosure
Effect on rights, 312.250
Redemption, 312.170
Sale
Assessments, effect, 312.290
Validation, 312.370
Limitations and restrictions, CONST. XI §5, CONST. XI §11, CONST. XI §11b et seq.
Liquor, imposition prohibited, 473.190
Local option taxes, see Local option taxes, this topic
Marijuana taxes, 475B.491
Mergers, petition inclusion, permanent rate limit for operating taxes, 222.620, 222.650

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

Open space lands, special tax assessment, 197.186, 308A.309, 308A.312
Orchestras, 358.820, 358.831, 358.840, 358.850
Parking facility purposes, business privilege, 223.825
Parks, 226.200, 226.220, 308A.309, 308A.312
Portland, Multistate Tax Commission, consultant, 305.665
Projects, property, services, financing, 280.060, 280.064, 280.070, 280.080, 280.090,
CONST. XI §11, CONST. XI §11L
Public ways, exempt from state tax, 307.200
Recreational lands, 226.200, 226.220, 308A.309, 308A.312

Riparian habitat, designation, authorization, 308A.359, 308A.360, 308A.362
Road district
Assessment, 19,000 to 25,000, inclusion, effect, 371.520
Special fund, 371.105
School districts, payments in lieu, 307.090
Sports facilities, exemption, 307.171
Transit lodging taxes, 320.332, 320.345, 320.347, 320.350
Treasurer, notice, foreclosure sale, 312.390, 312.420
Utilities, nonfranchised, 221.450, 221.655

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

Claims, improvement on, taxability, 307.080
Closing agreements, Department of Revenue, 305.130
TAXATION (Cont.)

Collection

See also Tax collector, this topic

Actions

Delinquent utility tax, 311.655
Dissipation, removal or destruction of realty, 311.420, 311.430
For collection, 311.455
Public property held under leasehold, etc., 311.650, 311.651
Removal of timber, injunction, 311.425, 311.430, 311.990

Advance, see Advance collections, this topic

Amusement device tax, 320.080, 320.150
Appeal resolution, additional taxes due, 311.513
Bankruptcy, see Bankruptcy, this topic

Buyer and seller liability, 311.275
Cancellation, see Cancellation of taxes, this topic

Cigarette tax, see CIGARETTE TAX

City foreclosure, effect, 311.520
Collection agencies, engaging, foreign state collections, Revenue Department, 305.850
Compromise, see Compromise of taxes, this topic

Construction taxes, 320.170, 320.179
Correcting errors on rolls, 311.295
Deposit with county treasurer, 311.385

Disappearance of appreciated realty, 311.250

Discounts, see Discounts, this topic

Dissipation of appreciated realty, 311.420

Districts, 311.255, 311.265

Drainage district tax, 547.480

Due dates, 311.505

Emergencies, collection services, counties in fiscal distress, 306.117

Emergency communications tax, 403.202, 403.225

Financial institution data match system, see FINANCIAL INSTITUTIONS

Floating reduction or processing plants, 308.260

Grantor, grantee, liability, 311.275

Interest, see Interest, this topic

Liability for year of sale, 311.275

Liens, see Liens, this topic

Marijuana tax, 475B.710, 475B.715

Mobile homes, 311.512

Notice to county treasurer, tax collector, 311.385

Partial payments, 311.515

Payments with

Bonds or coupons, 545.589

Lawful money, 311.260

Warrants, 311.265

Personal property tax

Assessor, by, 311.465

Contents, 311.361

Property removed from county, 311.475

Public property held under leasehold, etc., 311.650, 311.651

Real property conveyances to public entity, 311.411

Receipts, see Tax receipts, this topic

Reciprocity among counties, 311.475

Refunds

Abandonment of purpose, 311.815

Accounts in excess of tax, 311.806

Authorized in event of certain boundary changes, 311.821

Property not within jurisdiction, 311.806

Removal

Assessed real property, 311.420

Improvements, 311.165

TAXATION

Collection

See also Tax collector, this topic

Actions

Delinquent utility tax, 311.655
Dissipation, removal or destruction of realty, 311.420, 311.430
For collection, 311.455
Public property held under leasehold, etc., 311.650, 311.651
Removal of timber, injunction, 311.425, 311.430, 311.990

Advance, see Advance collections, this topic

Amusement device tax, 320.080, 320.150
Appeal resolution, additional taxes due, 311.513
Bankruptcy, see Bankruptcy, this topic

Buyer and seller liability, 311.275
Cancellation, see Cancellation of taxes, this topic

Cigarette tax, see CIGARETTE TAX

City foreclosure, effect, 311.520
Collection agencies, engaging, foreign state collections, Revenue Department, 305.850
Compromise, see Compromise of taxes, this topic

Construction taxes, 320.170, 320.179
Correcting errors on rolls, 311.295
Deposit with county treasurer, 311.385

Disappearance of appreciated realty, 311.250

Discounts, see Discounts, this topic

Dissipation of appreciated realty, 311.420

Districts, 311.255, 311.265

Drainage district tax, 547.480

Due dates, 311.505

Emergencies, collection services, counties in fiscal distress, 306.117

Emergency communications tax, 403.202, 403.225

Financial institution data match system, see FINANCIAL INSTITUTIONS

Floating reduction or processing plants, 308.260

Grantor, grantee, liability, 311.275

Interest, see Interest, this topic

Liability for year of sale, 311.275

Liens, see Liens, this topic

Marijuana tax, 475B.710, 475B.715

Mobile homes, 311.512

Notice to county treasurer, tax collector, 311.385

Partial payments, 311.515

Payments with

Bonds or coupons, 545.589

Lawful money, 311.260

Warrants, 311.265

Personal property tax

Assessor, by, 311.465

Contents, 311.361

Property removed from county, 311.475

Public property held under leasehold, etc., 311.650, 311.651

Real property conveyances to public entity, 311.411

Receipts, see Tax receipts, this topic

Reciprocity among counties, 311.475

Refunds

Abandonment of purpose, 311.815

Accounts in excess of tax, 311.806

Authorized in event of certain boundary changes, 311.821

Property not within jurisdiction, 311.806

Removal

Assessed real property, 311.420

Improvements, 311.165

TAXATION (Cont.)

Collection (Cont.)

Removal (Cont.)

Timber, 311.425

Revenue Department, collection agencies, engaging, foreign state collections, 305.850

Separate fund, money received for specific object, keeping, 311.350

Setoffs, debts, due state, 293.250, 293.254

Settlements with county treasurer, 311.395

Sewerage assessments, State Treasurer, 224.400

Standing timber, removal, 311.425, 311.430, 311.990

State of Oregon, foreclosed lands, 311.525

State property tax, limit, 311.660

Statements

Monthly settlements, 311.395

Taxes collected, uncollected, 311.531

Summary

Delinquent taxes, 311.465

Jeopardy, 311.465

Review of order, 311.467

Suspension, 305.155

Taxes collected with county taxes, 311.255

Translant lodging taxes, 320.325, 320.330

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

Uncollectible taxes, 305.155, 311.790

Uniformity methodology, 306.120

United States property, certain, 311.650, 311.651

Utilities

As other collection, 308.621

Delinquent taxes, actions, 311.655

Railcar companies, 308.640

Warrants, see Warrants, this topic

Commercial fishing, reduction or processing plants, 308.260

Commissioner of Labor and Industries, furnish list of persons issued electric labels, 308.310

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

Communications entities

Central assessment, see Central assessment, this topic

Telecommunications, see Telephones and telecommunications, this topic

Community colleges and districts

Bonds, payment, 341.616, 341.690, 341.715

Interstate taxing authority, feasibility discussions, county governments and organizations, 341.309

Levy

(Generally), 341.305, 341.308

Authority, 341.305, 341.308

Bonds, payment, 341.616, 341.690, 341.715

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

Outside limitation, 341.369

Libraries, 357.410

Local option tax, 280.057

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

Short-term bonds, 341.715

State bonds, building projects, CONSTATE XI-G §3

Commuter ridesharing arrangements, local government tax prohibition, 825.350

Compact, multistate, see MULTISTATE TAX COMPACT, generally

Complaints, see COMPLAINTS

Compromise of taxes

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

(Generally), 305.145, 311.785, 311.800
TAXATION (Cont.)
Compromise of taxes (Cont.)
Corporate income, excise, 305.145
Drainage districts, 548.370, 548.520
Estate tax, 118.350
Irrigation districts, liens, 545.462, 545.464, 545.466
Personal income, 305.145
Property conveyed to United States, Taylor Grazing Act, 311.800

Computer and information systems
Assessment rolls, 308.217, 308.219
Assistance with tax law questions, electronic resources, Department of Revenue, 305.261, 305.262
Computer record, defined, 311.253
Data center property, assessment, 308.516, 308.518, 308.519
Financial institution data match system, see FINANCIAL INSTITUTIONS

FINANCIAL INSTITUTIONS
Internet access taxes, prohibition, 305.822
Magnetic tape, use, 308.217
Mortgage payment, defective printout or magnetic tape, effect, 311.507
Printouts, tax rolls, 308.217
Statements, mortgages, 311.252
Tax court, electronic data processing records, 305.485
Tax statements, computer record, 311.253
Warrants, business personal property, electronic filing, see Warrants, this topic

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

Condominiums
Additional taxes, approval, declaration or amendment, 100.110
Advance collections, unit ownership declaration, 100.110
Assessments, 308.215
Assessor to prepare maps, 308.245
Board of property tax appeals, determination, 100.555
Corporate excise tax, 317.067
Declaration
Approval, requirements, 100.110
Contents, 100.105
Recording, plat, 100.115, 100.116
Liens, 100.110, 100.450, 100.600
Multiple-unit housing, change to unit ownership, exemption termination, 307.627
Property, assessment
(Generally), 100.555
Assessment roll, 308.215
Collection, 100.110, 311.370
Declaration, recording, conditions, 100.110
Diagrams and ownership lists, 308.245
Historic property special assessment, 358.505, 358.543
Leaseholds, 100.555
Liens, 100.450, 100.600
Variable property, 100.150, 100.155
Confidential records, see Records and recording, this topic

Consent of people, CONST. I §32

Conservation easements
Conveyance of property, effect on value, assessor’s report, 271.729
Special assessment
Application, approval, 308A.456
Definitions, 308A.450
Disqualification, 215.236, 308A.465, 308A.703 et seq.
Dwellings, 308A.462
Inspections of land, 308A.465

TAXATION (Cont.)
Conservation easements (Cont.)
Special assessment (Cont.)
Requirements, 308A.453
Valuation, 308A.459

Conservatorships, see CONSERVATORSHIPS

Constitutional limitations, see Limitations, this topic

Construction of the law, 305.110

Construction taxes
(Generally), 320.170 et seq.
City or county ordinance or resolution, 320.192
Collection, 320.170, 320.179
Exemptions, 320.173
Fees, 320.179
Limitations, rates, 320.176
Long-term facilities plan, 320.183
Payment of taxes, 320.189
Resolutions, school district boards, 320.179
Restrictions
Local governments, 320.171
School districts, 320.170
Revenues, uses
City or county, 320.195
School districts, 320.183, 320.186

Consultants and preparers, see TAX CONSULTANTS AND PREPARERS, generally

Contract purchases, definition, 275.180

Contracts and agreements
Conveyance, consideration, stating on face, 93.030
Notices, generally, means of providing, 305.127
Public contracts, see PUBLIC CONTRACTS
Recording, 93.635
Transportation project taxes, 320.480, 320.485

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

Conveyances, see Deeds and conveyances, this topic

Corporations, see CORPORATIONS

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

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

 Counties
Amount of tax, determination, 310.010
Apportionment, see Apportionment, this topic
Appraisals, 306.125, 306.126
Assessment expenditures, funding assistance, 294.175 et seq.
Assessors, see COUNTY ASSESSORS, generally
Bankruptcy accounts, 311.484
Charter counties
Definitions
County clerk, 306.005
County court, 306.005
Sheriff, 306.005
Tax collector, 306.005
Treasurer, 306.005
Surety bond of tax collector, 311.060
Tax roll, delivery to tax collector, 311.020

Clerks, see County clerks, this topic
Commuter ridesharing arrangements, tax prohibition, 825.350
Construction taxes, see Construction taxes, this topic
County historical fund, 358.180, 358.190, 358.230
County school fund, apportionment, 328.045

T-10
TAXATION (Cont.)

Counties (Cont.)
Exemptions, property, generally, 307.090, 307.110, 307.120
Expenses, tax levy for, 310.020
Federal moneys in lieu of property taxes, 293.555
Foreclosed lands
Acquisition by, 275.090
Vacation of whole plats, 275.105
Foreclosure proceedings, see Foreclosures, this topic
Forests, see County forests, this topic
Fuel taxes, see FUEL TAXES
Governing bodies, see County governing bodies, this topic
Housing, see Housing, this topic
Land
Exchange of, 275.060
Sales, see Sales, this topic
Local improvements, CONST. VI §10
Local option taxes, see Local option taxes, this topic
Marijuana taxes, 475B.491
Mobile homes, see Mobile homes and manufactured structures, this topic
Multiple-unit housing, see Multiple-unit housing, this topic
Officers
(Generally), 204.016
Liability, overspending, 294.100
Property tax services emergencies, 306.117
Public safety fiscal emergencies, see note after, 203.105
Reciprocity, tax collection, 311.475
Recreation areas
Agreements to manage timber, 275.330
Conveyance, 275.370
Designation, 275.320
Rehabilitation of rental units, 308.450 et seq.
Riparian habitat, designation, authorization, 308A.359, 308A.360, 308A.362
Road districts, see County road districts, this topic
Road funds
Apportionment, 368.710
Limitation, 368.705
Roads, see County roads, this topic
Schools and school districts, see SCHOOL FINANCE
State tax levy, collection, payment, 311.658
Tax collection reciprocity, 311.475
Tax deferred property
Listing, recording, 311.674, 311.675
Payment of equivalent to, 311.676
Tax levy, see Levies, this topic
Tax reduction programs, see Tax reduction programs, this topic
Transient lodging taxes, 320.332, 320.345, 320.347, 320.350
Treasurer, see County treasurer, this topic
Urban renewal and development projects, 457.450
Vertical housing development zones, see Vertical housing development zones, this topic
Weed control, 569.420, 569.425
County board, translator districts, definition, 354.605
County clerks
Attachment writs, 311.420, 311.455, 311.655
Charter counties, 306.005
Clerk of board of property tax appeals, 309.024
Discounting county orders, claim demands, 311.270
Distribution schedules, approving, 311.390
Home rule counties, 306.005
Credit of payments, property taxes, tax collector, 311.356
Crimes and offenses
Amusement device tax, 320.990
Cigarette tax violations, 323.480, 323.482

TAXATION (Cont.)

County clerks (Cont.)
Irrigation districts, 545.603
Levies, notice to, 310.060
Lien foreclosure, 312.130
Motor carrier taxes, 825.504
Property tax warrants, 311.625
Ratio study, filing, 309.200
Warrants for collection, issuing, 311.110
County forests
Agreements to manage timber, 275.330
Designation, 275.320
Exchanging land, 275.335
Sale of forest products, 275.340
County governing bodies
Appraisals, 306.125, 306.126
Assessment and levy upon failure of board
Drainage districts, 547.485
Irrigation districts, 545.422
Ports, 777.440, 777.445
Cancellation of taxes
Donated property, 311.795
Lands conveyed to United States, 311.800
Prohibited, exceptions, 311.785
Total of $10 or less, 311.795
Uncollectible taxes, 311.790
Charter counties, 306.005
Clerical help, duty to furnish, 311.065
Compromise of interest, 311.785
Hardship relief, powers and duties, 307.475
Property tax services emergencies, 306.117
Refunds, special taxes, 311.815
Sale of county lands, order to sheriff, 275.110
School districts bond tax, 328.265
Tax levy, see Levies, this topic
County road districts
See also Road assessment districts, this topic
Assessments and collection, 371.097, 371.500, 371.505
Boundary changes, effect, 371.110
Drainage road districts tax levy, limitations, 371.065
Levy, 371.097
County roads
See also Highways and roads, this topic
Exempt, 307.200
Tax
Apportionment, 368.710
Levy for, 368.705
County service officers (veterans assistance), financing employment and activities, 408.720
County treasurer
Agricultural workforce housing and farm labor camp payments, disposition, 307.490
Child care center payments, disposition, 307.490
Deposit with county treasurer, tax collector, tax moneys received, 311.385
Paying over to taxing units, 311.390
Settlement, by collector, 311.395
State tax, forwarding, procedure, penalty, 311.375
Covenants, implied, 93.140
Crafter Lake National Park, U.S. jurisdiction, 272.070
Credit of payments, property taxes, tax collector, 311.356
Credit unions, see CREDIT UNIONS
Crimes and offenses
Amusement device tax, 320.990
Cigarette tax violations, 323.480, 323.482
TAXATION (Cont.)

Crimes and offenses (Cont.)
Collection officers, 311.990
Estate tax, 118.990
False statements, 305.815, 305.990, 307.990
Former officers, representation of taxpayers, 305.260, 305.990
Fraud and deceit, see FRAUD AND DECEIT
Fuel tax violations, 319.990
Homestead exemption, deferral, false oath, 311.990
Penalties, see Fines and penalties, this topic
Perjury
(Generally), 305.160, 305.990, 308.990, 311.990
Equalized assessment roll summaries, false or fraudulent, 309.360, 309.990
Property assessments, 308.990
Prosecution, 305.120
Returns, false, 305.815, 305.990
Timber taxes, 321.991
Damaged property, see Destroyed or damaged property, this topic
Damages, recovery, false returns, fraudulent acts by tax collector, 311.015
Data center property, assessment, 308.516, 308.518, 308.519
Dates
Assessment, 308.210, 308.250
Due dates, see Due dates, this topic
Debtor's bankruptcies, see Bankruptcy, this topic
Default procedure, foreclosed lands, 275.220
Declaratory rulings, 305.105
Deeds and conveyances
(Generally), 93.850, 93.870
By counties, 275.370
Cities under 1893 Act, sufficiency, 221.925
County, sale, 312.200, 312.260, 312.270
Liability, grantor and grantee, 311.275
Penalties for false statements, 93.990
Recording of real estate conveyances, 93.030
Statements, information required, 93.260
Tax information required, 93.260
To counties
Form and effect, 275.020
Instruments of, 93.030
Warranty deeds
Bargain and sale, form, 93.860
Form, 93.850, 93.870
Quitclaim form, 93.865
Special form, 93.855
Default procedure, foreclosed lands, 275.220
Deferral
Assessments, local improvements, see ASSESSMEN
Disaster areas
Definitions, 311.740
Election, 311.745
Notification, 311.775
Payments to counties, 311.780
Qualifications of property, 311.750
Recordation of deferral properties, 311.761
TAXATION (Cont.)

Deferral (Cont.)
Disaster areas (Cont.)
Time for payment of deferral taxes, interest, foreclosure, 311.755
Voluntary payment, deferred taxes, 311.759
Homesteads
(Generally), 311.666 et seq.
Appeals, 311.672, 311.693, 311.695
Assessor, notation upon assessment roll, 311.674
Condemnation, continued deferral, 311.683
County median RMV limit, 311.670
Deed or contract clauses prohibiting application for deferral, void, 311.700
Definitions, 311.666
Denial or discontinuance, appeal, 311.672
Disability ceases, eligibility loss, 311.687
Eligibility
Certification of continuing eligibility, 311.689
Determination, appeals, 311.672
Individuals, 311.668
Property, 311.670
Estimate of deferred taxes, 311.679
Events requiring payment of deferred taxes, 311.684
Filing of claim
(Generally), 311.668
Deadline, 311.672
Form, 311.672
Spouse, continuation of deferral, 311.688
Foreclosures
(Generally), 311.686
Application to delay, 311.693
Taxes unpaid before deferral, effect, 311.691
Uncollected taxes, reimbursing state, 311.694
Health, absence from homestead, 311.670, 311.706
Income limits, 311.668
Insurance, 311.670
Joint and several liability of transferees, 311.695
Liens
(Generally), 311.673, 311.675
Estimate of deferred taxes, 311.679
Recording, 311.675
Taxes unpaid before deferral, 311.691
Limitations of effect of deferral, 311.696
Listing, taxes, lien, interest, 311.674
Net worth limits, 311.668
New claims, limitation, 311.672
Notice to taxpayer, annual, 311.678
Payment of taxes
By taxpayer or interested party, 311.690
Credit, priority, 311.356
Disposition of collected taxes, 311.690
Interest computation, 311.674
Required, 311.684, 311.686
Spouse, continuation of deferral, filing, 311.688
Voluntary, 311.679, 311.690
Retroactive claim, request, 311.681
Reverse mortgage prohibition, 86A.196, 311.700
Senior Property Tax Deferral Revolving Account, see FUNDS AND ACCOUNTS
Spouse, continuation of deferral, 311.688
State payments to counties, 311.676
Industrial improvements in rural areas, see note after, 307.340
Deficiencies
(Generally), 314.407, 314.466
Administrative appeal, 305.265
Assessment, 305.265
Determination, Tax Court appeal, 305.575
Estate tax, see ESTATE TAX

T-12
TAXATION (Cont.)

Deficiencies (Cont.)
Federal or foreign state appeals, 305.305
Income tax (state), see INCOME TAX (STATE)
Interest, 305.220, 305.222, 305.265
Late returns, allowance, 305.265
Law enforcement agencies, assistance, request, 305.225
Levy of taxes for, CONST. IX §6
Notice, 305.265, 305.267
Payment, 305.265
Time limit for notice of, 314.410

Definitions
Accepted farming practice, 308A.056
Accrual basis, 294.311
Activity, 294.311
Agricultural workforce housing, 307.480
Alternative energy system, 307.175
Appropriation, 294.311
Assignment, 294.311
Assessment date, 308.007
Authority, 308.007
Bona fide purchaser, 307.515
Bona fide subscriber, 193.010
Boundary change, 308.225
Budget period, current budget period, ensuing budget period, 294.311
Budget, budget document, budget resources, 294.311
Business days, 311.507
Business personal property, 311.636
Computer record, 311.636
Confidential information, 311.636
Customer, 192.311
Data center, 308.505
Data transmission services, 308.505
Disability, person with a, 311.666
Discharge, 301.505
Dividends, 305.842
Division, 308.505
Dock, 830.700
Donor (daycare center tax exemption), 307.515
Essential personal property, 307.505
Exclusive farm use zone, 308A.053
Expatriation, 294.311
Facilities, 225.310, 468.155
Facility, 311.855
Farm labor camp, 307.480
Farm use, 308A.056, 308A.059
Federal or foreign state appeals, 305.305
Income tax (state), see INCOME TAX (STATE)
Interest, 305.220, 305.222, 305.265
Late returns, allowance, 305.265
Law enforcement agencies, assistance, request, 305.225
Levy of taxes for, CONST. IX §6
Notice, 305.265, 305.267
Payment, 305.265
Time limit for notice of, 314.410

Definitions (Cont.)
First-time filer, 307.162
Fiscal year, 308.007
Floating home, 830.700
Food processor, 307.455
Fraternity, 307.134
Fund balance, 294.311
Good and sufficient cause, 307.162
Governing body, 304.311, 308.450
Government restriction on use (multiunit housing), 308.701
Government services, 307.181
Grant, 294.311
Hardship, 307.475
Historic property, 358.480
Historical or original cost, 308.505
Homesite, 308A.053
Household income, 311.666
Inland water, 308.505
Intangible personal property, intangibles, 307.020
Intergovernmental entity, 294.311
Internal Revenue Code, 305.822
Internet, 305.822
Internet access, 305.822
Interstate, 308.505
Land, 311.740
Land (state lease exemption), 307.168
Large private railcar company, 308.505
Lender (daycare center tax exemption), 307.515
Liabilities, 294.311
Local Budget Law, 294.311
Local government, 308.505
Locally assessed, 307.515
Lot, 92.010
Lot line adjustment, 308.149
Low income housing assistance contract, 307.603
Major partition, 92.010
Major work, 308.665
Manufactured structure, 306.006
Map, 92.010
Media, 307.020
Memorandum, 93.640, 93.710
Minor construction, 308.149
Minor partition, 92.010
Mobile modular unit, 308.866
Mortgage, 311.252
Multiple-unit housing, 307.603
Multifamily rental housing, 308.701
Municipal corporation, 294.311
Negotiate, 92.010
Net working capital, 294.311
Net worth, 311.666
New property or new improvements, 308.149
Newspaper, 193.010
Nonexclusive farm use zone farmland, 308A.053
Nonprofit corporation, 307.130
Online service data center, 308.505
Open space lands, 308A.300
Organizational unit, 294.311
Owner, 308A.300
Owner of record on the tax roll at the time of refund, 311.806
Particulars, 314.835
Person, 192.311, 308.505, 311.605
Personal estate, 307.020
Pollution control facility, 468.155
Population, 294.311
Principal exterior timber access roads, 308.236
TAXATION (Cont.)

Definitions (Cont.)
- Property, 308.505, 308.510, 311.644
- Property class, 308.149
- Property having situs in this state, 308.505
- Property of a housing authority, 307.092
- Property tax moneys, 311.385
- Property taxes, 311.666
- Public body (dividing assessments), 308.210, 311.280
- Public Meeting Law, 192.610
- Public record, 192.005, 192.311
- Public utilities, 294.311
- Railcar, 308.505
- Real property, 307.010
- Receipts, 294.311
- Rehabilitated rental residential property, 308.450
- Rehabilitation improvements, 308.450
- Remediation plan, 308A.053
- Reserve for encumbrances, 294.311
- Reuse, 459.005
- Revenue, 294.311
- Riser (irrigation systems), 307.398
- Road, 92.010, 308.236
- Rural health care facility, 307.804
- Sale, sell, 92.010
- Severe adverse conditions on farmland, 308A.053
- Single-unit housing, 307.651
- Subdivided land, subdivisions, 92.010
- Substantial compliance, 308.450
- Surviving spouse, 307.295
- Tax, 305.822
- Tax collector, 306.005
- Tax year, 308.007
- Tourism, 320.300
- Transportation, 308.505
- Treasurer, 306.005
- United States, 307.040
- Vehicle, 308.505
- Vertical housing development zone, 307.841
- Visitor information center, 320.300
- Wire mile, 308.805

Delinquent taxes (Generally), 305.222
- Address of owner, 311.555, 311.565
- Appeal resolution, additional taxes due, 311.513
- Cancellation, see Cancellation of taxes, this topic
- Collection, see Collection, this topic
- Collector’s failure to keep address, give notice, 311.565
- Correction of roll, added or increased taxes, 311.206
- Date of delinquency, 311.513
- Discounts, certain late payments, 311.507

TAXATION (Cont.)

Delinquent taxes (Cont.)
- Entry on tax rolls, 311.125
- Foreclosures, see Foreclosures, this topic
- Interest, 305.220
- Irrigation districts, cancellation, compromise, 545.355, 545.464
- Machinery and equipment (Generally), 311.549
- Seizure and sale, 311.644
- Mobile homes, 311.512
- Notice to taxpayer
  - Contents, 311.545
  - Personal property, 311.547
- Penalties and interest, cancellation, city foreclosure, 311.520
- Personal property
  - Charging against real property, 311.645
  - Date of delinquency, 311.510
- Public property
  - Machinery and equipment, 311.549, 311.644
- Real property
  - Date of delinquency, 311.510
- Real property
  - Machinery and equipment, 311.549, 311.644
- Warrants, see Warrants, this topic

Destroyed or damaged property
- Arson, relief not allowed, 308.440
- Maximum assessed value, reduction, 308.146, 308.153, 308.166
- Proration of taxes, 308.425

Differential taxation, consolidated city-county, 199.765

Diking districts
- Ad valorem tax levy, 551.100
- Bond retirement, sinking fund, 547.615
- Cost apportionment, 551.060
- Cost estimates as basis for levy, 551.100
- Expenditures not to exceed tax, 551.070
- Installment payments, collection, 551.080
- Judgments as expense of district, levy, 551.170
  - "Lands," use of term, 551.010
- Limitations, 551.070
- Railway roadbed subject to, 551.010

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

Disasters, see Emergencies and disasters, this topic

Discounts
- Certain late payments, 311.507
- County orders, prohibited, 311.270
- Due dates, 311.505
- Floating reduction or processing plants, 308.260
- Prorating to taxing districts, 311.505
- Summary collection, 311.465

Dispute resolution, Multistate Tax Commission, 305.676

Dissipation, removal or destruction of value, 311.420

Distribution
- (Generally), 311.375 et seq.
- Certificate of valuation, 371.510
TAXATION (Cont.)

District attorneys
- Adviser to boards of property tax appeals, 309.024
- Definition, 312.005
- Enforcement of tax laws, 305.190
- Foreclosure, 312.020, 312.050
- Property tax collection, 311.420, 311.425, 311.455, 311.655
- Prosecution of violations, 305.120

District improvement companies, Local Budget Law, exempt, 294.316

Districts
- Annexation, see Annexation and withdrawal, this topic
- Boundary changes, legal description, 308.225
- Code areas, amounts raised, 310.153
- Collection and payment, 311.255, 311.265
- Construction taxes, see Construction taxes, this topic
- Diking districts, see Diking districts, this topic
- Drainage districts, see Drainage districts, this topic
- Education, budgets, preparation, 328.542
- Filing certain documents, duplicates, 198.780
- Formation, permanent rating limit for operating taxes, 198.749, 198.750, 198.765, 198.810, 198.815
- Heritage districts, see HERITAGE DISTRICTS
- Levies, see Levies, this topic
- Local Budget Law, exempt, 294.316
- Local option taxes, see Local option taxes, this topic
- Lying in two or more counties
  - Apportionment of levy, 310.110
- Deduction of offsets, 310.105
- People’s utility districts, see People’s utility districts, this topic
- Road assessment districts, see Road assessment districts, this topic
- Sand control districts, see Soil and water conservation districts, this topic
- Special road districts, see Special road districts, this topic
- Use fuel tax, refund, 319.831
- Water supply districts, see Water supply districts, this topic
- Withdrawn areas, effect, 198.880, 198.882

Division of property
- (Generally), 308.210, 311.280
- Manufactured structure and parcel, 311.280
- Notice, planning director, 308.210

Dock commissions
- Property, taxability, 307.120
- Revenue producing property, receipts, reserving, 294.373

Documents, see Records and recording, this topic

Domestic water supply districts, assessment, levy and collection, 264.300

Drainage and flood control, taxation for costs, 549.350

Drainage districts
- Additional levy on amended plans, 547.265
- Assessments
  - Bonds, payment from, 547.565, 547.615, 547.675
  - Computing and apportioning, 547.455
  - County and municipal lands, 547.460
  - County court making on failure of supervisors, 547.485

TAXATION (Cont.)

Drainage districts (Cont.)
- Assessments (Cont.)
  - Emergency fund, 547.680
  - Federal contracts, 547.360
  - Funding and refunding debt, 1909 Act, 547.615
  - Lakes, extra assessment, 547.470
  - Low lands used for growing crops, 547.465
  - Paying with bond, coupons, or warrants, 547.455
  - Refunding bond payment, 547.675
  - State lands, 547.455
  - Waiver of penalty and interest, districts under 2,000 acres, 547.490
- Bonds and warrants as payment for taxes, 547.455
- Boundary changes, filing, 547.482
- Collection, 547.480
- Collection separately from other taxes, 547.480
- Delinquency certificates
  - Foreclosure
    - Costs, funds to pay, 547.680, 548.325
    - Emergency fund, 547.680, 547.695, 548.325
    - Sale, 547.695
  - Disposition of moneys, 547.480
  - Exemption, 307.090
  - Federal contract payments, 547.360
  - Insufficiency on dissolution, 547.240
  - Liens not extinguished by sales for taxes, 548.320
  - Limitations, 547.265
  - List of assessments and apportionments, 547.475
  - Local Budget Law, exempt, 294.316
  - Nonbenefited lands, refund, 547.210
  - Organization expenses, paying, 547.140, 547.240
  - Property, subject to tax, 547.460
  - Road construction and repair, 371.065
  - Surplus, disposition, 547.140
  - Waiver of penalty and interest, 547.490
  - Warrant, 311.265, 547.150

Due dates
- Appeal resolution, additional taxes due, 311.513
- Assessment roll to collector, 311.115
- Assessor to obtain list of sold public lands, 308.270
- Claim for exemptions, filing
  - Charitable and benevolent entities, 307.162
  - Crab pots, 508.270
  - Pollution control facilities, 307.420
  - Ship repair facilities, 308.256
- County treasurer, forwarding state taxes, 311.375
- Foreclosure proceedings
  - Annual list, 312.030
  - Answer and defense, 312.070
  - Appeal, 312.210
  - Instituting, 312.050
  - Redemption period, notice, 312.050
  - Gross earnings tax payments, 308.820
  - Open space lands, 197.186, 308A.309
  - Personal property, 311.510
  - Personal property returns, 308.290
  - Real property tax payments, 311.510
  - Redemption of board of property tax appeals to assessor, 309.024
  - Redemption period, notice of expiration, 312.150
  - Reduction of assessment, petition, 309.100
  - Relisting, reassessment, revery, 311.120
  - Summary collection, petition for review, 311.467
  - Summary of equalized assessment roll to Department of Revenue, 309.330
  - Tax collector statements, 311.395
  - Transient lodging taxes, 320.315
  - Utility companies statements, 308.520
  - Veterans exemption, 307.260, 307.262

Education service districts, see SCHOOL

FINANCE

T-15
TAXATION (Cont.)

Eggs, exemptions
Food processing equipment, see Food processing equipment exemption, this topic
Fresh egg shell industry, 307.397

Elderly persons, see Senior citizens, this topic

Elections, see ELECTIONS

Electric companies, see Utilities, this topic

Electric distribution systems
(Generally), 308.805
Gross earnings tax
Enforcement by Department of Revenue, 308.820
Examination and apportionment by Department of Revenue, 308.815
In lieu tax, 308.805
Lien, interest, 308.820
Rate of tax, 308.807
Returns, 308.810

Electrical permits, persons issued, furnishing list, 308.310

Electronic filing
Exemption and special assessment applications, 306.265
Payments, dishonored, penalty, 305.228
Petitions, appeals of value, 309.100

Eleemosynary institutions, schools and students

Emergencies and disasters
Act of God, see Property, this topic
Assessment roll, restoration, 311.135
Deferral of taxes, see Deferral, this topic
Emergency communications districts, authority to levy taxes, 403.370, 403.375
Emergency communications tax
(Generally), 403.200 et seq.
Application of other laws, 403.230
Collection, 403.202, 403.225
Compensation of sellers, collection expenses, 403.202
County public safety fiscal emergencies, see note after, 203.105
Definitions, 403.105
Disclosures of taxpayer information, 403.230
Duties
Consumers, 403.217
Providers and sellers, 403.210
Emergency Communications Account, 403.235, 403.240
Exemptions, 403.205
Payment of tax, election, 403.215
Rate of tax, 403.200
Refunds, 403.220
Reports, consumers, 403.217
Returns, 403.215
Revenues, distribution, uses, 403.235, 403.240, 403.245
Rules, 403.215, 403.228

Fires, see Fires and fire protection, this topic
Out-of-state businesses, 401.690
Property tax services, counties in fiscal distress, 306.117
Public safety fiscal emergencies, counties, see note after, 203.105
Seismic retrofitting costs, exemption, see note after, 307.175
Statutes of limitation, extending, 305.157

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

Energy
Alternative energy systems, exemption, 307.175

TAXATION (Cont.)

Energy (Cont.)
Fees in lieu of taxes, solar projects, see note after, 307.175
Income taxes, see INCOME TAX (STATE)
Prepayment of taxes, facilities, see Facilities, this topic
Rural renewable energy development zones, see ENTERPRISE ZONES
Utilities, see Utilities, this topic

Enforcement of tax laws, Department of Revenue, 305.120

Enterprise zones, exemptions, see ENTERPRISE ZONES

Equipment
See also Machinery, this topic
Assessment roll, classification, 308.215
Collection of taxes, county reciprocity, 311.475
Delinquent taxes, see Delinquent taxes, this topic
Distraint, tax collector, 311.470, 311.644
Farm machinery and equipment exemption, see Agriculture and horticulture, this topic
Food processing equipment exemption, see Food processing equipment exemption, this topic
Foreclosure of security interest, 311.473, 311.656
Lien, real property where located, 311.405
Owned separately from land, assessment, 308.115

Erroneous representations, department, waiver of interest, 305.145

Errors
Appeals, standing, 305.275
Assessment rolls, correction, see Assessment rolls, this topic
Clerical, generally, 311.205
In valuation judgment, generally, 311.205
Omitted property notice, 311.216, 311.219
Orders, board of property tax appeals, correcting, 309.110

Tax rolls, see Tax rolls, this topic

Estate of decedent
Estate tax, see ESTATE TAX, generally
Undivided, assessment, 308.130

Estates
Deferred taxes, 311.679
Municipal corporations, estimating amount of revenue, 294.368
Personal property, payment, 311.465
Plata, recording, taxes to become due, 92.095
Revenue estimates, see STATE FINANCE

Estoppel, foreclosure judgment, 312.220

Evidence, see EVIDENCE

Examining witnesses, books, records
Assessor, by, 308.316
Department of Revenue, by, 305.190
Public records, 192.040

Excessive levy, procedure, 310.070

Exchange of county lands, 275.060

Excise taxes, Metropolitan Service District, 268.507

Executors, assessments, valuation, 308.135

Exemptions
See also In lieu taxation, this topic
Agriculture and horticulture, see Agriculture and horticulture, this topic
Airports, 308.558
Airport districts, 307.120
Alternative energy systems, 307.175
Beehives, 307.325
Beverage containers, 307.402
Bivalve mollusks, cultivation equipment, 307.397
Bridges, interstate, 381.824
Brownfields, see note after, 307.430
TAXATION (Cont.)

Exemptions (Cont.)

Burial grounds or lots, 97.660, 307.150, 307.162
Cargo containers, 307.835
Central assessment, see Central assessment, this topic
Charitable and nonprofit entities, see Charitable and nonprofit entities, this topic
Child care facilities, see Child care facility exemptions, this topic
Christmas trees, 307.320
Cigarette tax, see CIGARETTE TAX
City property, generally, 307.090, 307.110, 307.120
Communication-related property, 308.671, 308.673, 308.677, 308.681
Community forest authorities, 530.624
Construction taxes, 320.173
County property, generally, 307.090, 307.110, 307.120
County roads, 307.200
Credit unions, 723.752
Dedicated streets and alleys, 307.200
Dock commissions property, 307.120
Eggs, see Eggs, exemptions, this topic
Electronic filing, 306.265
Emergencies, out-of-state businesses, 401.690
Enterprise zones, see ENTERPRISE ZONES
Entry in assessment roll, 308.215
Farms and farming, see Agriculture and horticulture, this topic
Fires and fire protection, see Fires and fire protection, this topic
Fish and Wildlife Commission, State, payment to counties for exempt property, 496.340
Food processing equipment, see Food processing equipment exemption, this topic
Foreclosed lands, 275.260
Forest fire protection agencies, 307.125
Fur-bearing animals, 307.325
Grazing land roads, 308.236
Health care facilities, rural, 307.804, 307.806
Homesteads, see Homesteads, this topic
Household furnishings
   (Generally), 307.190
   Student housing, 307.195
Hydroelectric and thermal power plants, see Hydroelectric and thermal plants, this topic
Industrial improvements in rural areas, see note after, 307.340
Industry apprenticeship or training trust, 307.580
Intangible property, 307.030
Interstate bridges, 381.824
Inventory, 307.824
Irrigation equipment, 307.398
Land bank authorities, 465.615
Land use permit, utilized, 307.110
Leased property
   (Generally), 307.110, 307.112, 307.166
   Fraternal organizations, 307.112, 307.166
   Sports facilities, large cities, 307.171
State lands, 307.168
United States, electricity transmission, 307.040
Limited liability companies, nonprofit ownership, 307.022
Literary institutions, 307.130, 307.162

TAXATION (Cont.)

Exemptions (Cont.)

Livestock, 307.325
Local governments, impact on
   Forgone property taxes, calculation, reimbursement, 306.359
   Legislative findings, 306.350
Property Tax Expenditure Funding Account, 306.356
Property tax expenditure, defined, 306.353
   Relief, 306.353, 306.359
Logging roads, 308.236
Low income housing, see Low income housing, this topic
Military service, active duty, homestead exemption, 307.286, 307.289
Mobile home or manufactured dwelling parks financed by revenue bonds, 307.203
Mollusks, cultivation equipment, structures, 307.397
Multiple-unit housing, see Multiple-unit housing, this topic
Museums, 307.130
Natural gas pipeline extension projects, 307.107
Nonprofit entities, see Charitable and nonprofit entities, this topic
   Nursery stock, 307.315
   Oysters, cultivation equipment, structures, 307.397
   Parking, see PARKING
   Personal effects, 307.190
   Personal property
      Brownfields, see note after, 307.430
      Emergency response equipment used in navigable waters, 307.197
      Personal use, 307.190
      Student housing, 307.190
      Ports, property, 307.120
      Public lands, generally, 307.090, 307.110, 307.120
      Public safety officers killed in line of duty, surviving spouses, 307.295
      Public ways, 307.200
      Railroad cars, 307.665
      Railroad rights of way
         Domestic water supply districts, 264.110
         Highway lighting districts, 478.010
      Rehabilitated rental units, 308.450, 308.456, 308.481
      Rehabilitation facilities, 307.130
      Reinsurance Program, Oregon, see note after, 305.850
      Rental housing newly rehabilitated or constructed, see note after, 307.967
      Retail stores, nonprofit entities, donated items, 307.130
      Roads, 307.200
      Rural health care facilities, 307.804, 307.806
      Schools and student housing
         Eleemosynary institutions, 307.145
      Religious organizations, 307.145
      Seismic retrofitting costs, see note after, 307.175
      Senior citizens homestead, nonprofit homes for elderly, 307.370, 307.385
      Senior services centers, 307.147
      Settlers, improvements, 307.070
TAXATION (Cont.)

**Exemptions** (Cont.)

Ships and shipping
(Generally), CONST. IX §1b
Cargo containers, 307.835
Emergency response equipment used in navigable waters, 307.197
Ports, docks, wharves, 307.120
Single-unit housing, see *Single-unit housing*, this topic
Solar energy, 307.175
Sports facilities, large cities, 307.171
State land, generally, 307.090
Stores, nonprofit entities, donated items, 307.130
Student housing, see *Student housing*, this topic
Summary of certain, assessor, 307.035
Tangible personal property for personal use, 307.190
Taylor grazing land, 307.060
Timber access roads, 308.236
Time limitation, generally, 315.037
Transfer of property to taxable owner, 307.190
Volunteer fire departments, 307.130
Water associations, 317.080, 554.320, 554.350
Water improvement companies, 307.210
Wearing apparel, personal effects, 307.190
Wharf property, public, 307.120

**Export trading corporations, Local Budget Law, exempt**, 294.316

**Facilities**

definition, 225.310, 311.855, 468.155

**False statements, penalty**, 305.185, 305.990, 307.990

**Farming**

See also *Agriculture and horticulture*, this topic
Acquired land, special assessment, qualification, 308A.085
Additional tax, disqualification, farm use assessment, 308A.119, 308A.122
Change of special assessment, 308A.724 et seq.
County board of review, 308A.095
Deferral, abatement of taxes, interest, penalties, 308A.119
Definitions, 308A.053, 308A.056, 308A.700
Disqualification, special assessment
Additional taxes
(Generally), 308A.703
Calculation, 308A.703, 308A.712
Circumstances when not imposed, 308A.709
Deferral, 308A.706, 308A.712, 308A.724
Definitions, 308A.705
Imposition, owner request, 308A.715

TAXATION (Cont.)

**Farmland** (Cont.)

Disqualification, special assessment (Cont.)
Additional taxes (Cont.)
- Parks or open spaces, land divisions for, 215.783
- Appeal, 308A.718
- Application for change of special assessment, 308A.724
- Definitions, 308A.700
- Dwellings, nonfarm, 215.236
- Effect, 308A.113, 308A.116
- Explanation, county assessor, 308A.718
- Notice, 308A.718
- Parks or open spaces, land divisions for, 215.783
- Requalification, 308A.089
- Reversal, remediation plan, 308A.113, 308A.116
- District assessments, certain, inapplicable, 308A.128
- Dwellings, establishment, disqualification of land for farm use valuation, 215.236
- Estate tax credit, natural resource property, 118.140
- Exclusive farm use zone farmland
  - Correction of erroneous assessment, 308A.065
  - Defined, 308A.053
  - Disqualification
    (Generally), 308A.113
    Dwellings, nonfarm, 215.236
    Land outside zone, determination, notice to governing body, 308A.065
    Potential additional tax liability, 308A.083
  - Qualifications, special assessment, 215.236, 308A.062, 308A.083
  - Zoning ordinances, review, 308A.065
- Exemptions, see *Agriculture and horticulture*, this topic
- Farm parcel, farm use, 308A.071
- Farm use, defined, 308A.056, 308A.059
- Fees, special assessment program, 308A.089, 308A.091
- Flooding or drought, farmland special assessment, effect, 308A.071, 308A.113, 308A.116
- Governmental acquisition, effect on exchange, 308A.730
- Gross income from, requirement, 308A.071
- Homesites, see *Homesites*, this topic
- Improvements, 308A.110
- Land under dwellings in farm use zone, 308A.071
- Legislative findings, 308A.050
- Machinery, 308A.110
- New owner, sale, transfer, effect, 308A.116
- Non-farm uses, 215.213
- Nonexclusive farm use zone farmland
  - Application, special assessment, 308A.074, 308A.077
  - Defined, 308A.053
  - Disqualification, 308A.116
  - Income requirements, 308A.071
  - Potential additional tax liability, 308A.083
  - Qualification, special assessment, 308A.068, 308A.074, 308A.083
  - Requalification, 308A.089
  - Wasteland, 308A.074
- Personal property, 308A.110
- Remediation plan, special assessment (Generally), 308A.091
- Additional taxes upon disqualification, 308A.703
- Definitions, 308A.053, 308A.059
- Notice, 308A.718
- Reversal of disqualification, 308A.113, 308A.116
- Requalification (Generally), 308A.086
TAXATION (Cont.)

Farmland (Cont.)
Requalification (Cont.)
Conservation easement special assessment, 215.236
Disqualified farmland, 308A.089
Disqualified to establish dwelling, 215.236
Effect, 308A.122
Nonexclusive farm use zone farmland, 308A.089
Wildlife habitat special assessment, 215.236
Rules, 308A.059, 308A.091
Special provisions, 308A.065

Unzoned land, special assessment
Application, filing of due date, 308A.077
Effective until disqualified, 308A.119
Valuation
(Generally), 308A.092, 308A.107
County board of property tax appeals, use of
assessor’s data, 308A.098
County board of review, 308A.095
Improvements and machinery not subject to special
assessment, 308A.110

Zoning ordinances
Adoption, 215.203
Non-farm use in zoned areas, 215.213
Restrictive local ordinances, prohibiting, 215.253
Review of ordinances, 308A.065

Federal government, see United States, this topic
Fees
Communication-related property, exemption, application, 308.677
Conservation special assessment, application, 308A.456
Construction taxes, 320.179
Farm use special assessment, 308A.089, 308A.091
Financial institution data match system, 305.084
Food processing equipment, certification, 307.457
Historic property special assessment, application, 358.487
In lieu of taxation, see In lieu taxation, this topic
Late filing fee, certain exemptions, 307.162, 307.242
Liens, federal, notice or certificate affecting, furnishing, 87.816, 87.821
Multiple-unit housing application, 307.621
Refunds, state-federal, reciprocal offset agreement, 305.612
Revenue, Department of, publications, maps, documents, 305.079
Surveying of plats, 92.100
Tax consultants and preparers, see TAX CONSULTANTS AND PREPARERS
Tax Court, see TAX COURT
Vertical housing development zone exemption, application, 307.857
Warrants, personal property, 311.633, 311.636
Witnesses, 305.200

Field burning equipment, exemptions, 307.390, 307.391

Financial institution data match system, see FINANCIAL INSTITUTIONS

Fines and penalties
(Generally), 308.990
Amusement devices, 320.075, 320.990
Appeals, late filing of returns, 311.223
Cancellation, 305.295
Disposition, payment to State Treasurer, 305.375
Disqualification from special assessment or exemption, 311.388

TAXATION (Cont.)

Fines and penalties (Cont.)
Failure to file certain statements with Department, 308.030
Failure to file return
(Generally), 308.295, 308.296
Disposition of collected penalties, 308.302
Intent to evade tax, 308.300
Return noting penalty, personal property taxes, 308.297
Waiver or reduction, 305.422, 308.030, 308.295, 308.296
False statements, 305.815, 305.990, 307.990
Financial institution data match system, 305.994
Historic property disqualification, 358.525
Information furnished Secretary of State, disclosure, 297.060
Marijuana tax, 475B.710
Multifamily housing, optional special assessment, nonqualification, failure to notify, 308.714
Payments, dishonored, 308.228
Penalty not imposed, by department rule, 305.229
Public officers, neglecting duties, 305.990
Stay, collection, pending appeal, 305.565
Tax collector and assessment roll, 311.345
Wage tax, transportation services, 320.550

Fires and fire protection
DeSTRUCTION or damage, see Destroyed or damaged property, this topic
Exemptions
Field burning equipment, 307.390, 307.391
Fire departments, 307.090, 307.130
Forest fire protection agencies, 307.125
Maritime fire and safety, emergency equipment, 307.197
Surviving spouse of firefighter killed in line of duty, 307.295
Insurance, gross premium tax, 317.122, 731.820, 731.842
Irrigation and fire charges, see Irrigation and fire charges, this topic
Oregon Volunteer Firefighters Association, charitable checkoff, 305.727
Protection zones, 476.320, 476.330, 476.340
Rural fire protection districts, see RURAL FIRE PROTECTION DISTRICTS
Timber taxes, see TIMBER TAXES
Water supply districts, 264.300, 264.340

Fiscal year, definition, 308.007

Fish and Wildlife Commission, State, in lieu taxation, to counties, 496.340

Floating homes, see Boathouses and floating homes, this topic

Food processing equipment exemption
(Generally), 307.455
Certification, eligibility, 307.457
Definitions, 307.455
Legislative findings, 307.453
Rules, 307.459

Foreclosures
Abandonment, reduced redemption period, 312.122
Acquisition by counties, 275.090
Agreements, filing, 275.210
Answer, 312.070
Appeals, 312.170
Application, 312.060
Authority, 312.090
City, effect, 311.520
Constructive possession by county, 312.218
Cooperative agreements, counties, municipal or public corporations, 312.170
County officers and employees, purchase of property acquired by, 275.088

T-19
TAXATION (Cont.)
Foreclosures (Cont.)
Deeds to county, 312.200, 312.270
Department of Revenue, general supervision, 312.020
Disaster area deferred property, 311.755, 311.771
Error, irregularity, effect, 312.060, 312.300
Homestead deferrals, see Deferral, this topic
Judgment
(Generally), 312.090
Appeal, 312.210
Evidence and estoppel, 312.220
Redemption, 312.120
Removal of property, prior to, 312.110
Sale order, 312.100
Vacating, 312.240
Lands, tax foreclosed, relinquishing title, 271.330
Lienholder rights
Delinquent city assessments, 312.290, 312.390, 312.420
Foreclosure list, 312.140, 312.150
Municipal corporations, 312.170
Redemption by, 312.160
Liens
(Generally), 312.090
Personal property, 311.656
Limitations, proceedings affecting sale, 312.230
List
(Generally), 312.030
Notice to lienholder, 312.140, 312.150
Moratorium, servicemen, real property, 408.440
Municipal corporations, rights not affected, 312.250
Notices
Conclusive presumptions of, 312.216
Of proceedings, 312.040
Proposed sale of delinquent city assessment, 312.390, 312.420
Redemption period, expiration, 312.190
Owners rights, concealed title, 312.260
Penalties, 312.990
Possession during redemption period, 312.180
Presumptions, 312.216, 312.218, 312.220
Proceedings
Answer and defense, 312.070
Application for judgment, 312.060
District attorneys, Attorney General, 312.020
Instituting, 312.050
Irregularity, error, effect, 312.060
Notice, 312.040
Summary hearing, 312.080
Public policy relating to title, 312.214
Record owner, resale to, 275.180
Redemption
(Generally), 312.120
Certificate, 312.130
Expiration period, notice, 312.125, 312.190
Fee, 312.120
Filing of certificate, 312.130
Lienholder, by, 312.160
License, by, 314.419
Period, 312.120
Possession during period, 312.180
Release of claims, 312.130
Removal of property
(Generally), 312.110
Municipal public corporations, 312.170
Sale
County officers and employees, purchase of property acquired by, 275.088
Distribution of proceeds, 275.275
Limitations of proceedings, affecting, 312.230
Notice to assessor, 275.250
Notice to lien holder, 312.400, 312.410
TAXATION (Cont.)
Foreclosures (Cont.)
Sale (Cont.)
On installments, 275.240
Owner rights, concealed title, 312.260
Procedure, 275.110, 275.220
Purchaser, tax liability, 275.190
Resale, title of purchaser, 312.270, 312.300
Timber, fire damaged, 312.310
Title of county, purchaser, 312.270
Validation, 312.360, 312.370, 312.380
Security interests, removal of property from county, notice, 311.473
Servicemen, real property, moratorium, 408.440
Special assessments, 312.010
Tax exemption, lands acquired by county, 275.260
Timberlands, fire damaged, 312.310
Vacating, 312.240
Vacation of whole plots, 275.105
Waste, reduced redemption period, 312.122
When property subject to, 312.010
Forest fire protection agencies, exemption, 307.125
Foreland assessment, see TIMBER TAXES, generally
Forms
Assessment rolls, oath of assessor, 308.320, 308.990
Department of Revenue, authority, 305.100
Furnished by assessor, 305.840
Uniformity prescribed for tax statement, notice of value change, personal property return, 308.030
Fraternal benefit societies, funds, exemption, 748.414
Fraternal organizations, see Charitable and non-profit entities, this topic
Fraud and deceit, see FRAUD AND DECEIT
Frivolous appeals, 305.437
Fuel taxes, see FUEL TAXES, generally
Funds and accounts
Appeals, real market value, property tax accounts, 305.287
Assessment and Taxation County Account, 294.178, 306.125, 308.062
Bankruptcy accounts, counties, 311.484
County Assessment and Taxation Fund, 294.187, 311.508
County Assessment Function Funding Assistance Account, 294.178, 294.184, 311.508
Nonprofit corporation housing for the elderly, suspense account, 307.248
Tax collector special account, 311.370
Taxpayer accounts, examining, see Examining witnesses, books, records, this topic
Unseggregated tax collections account, see Unsegregated tax collections account, this topic
Fur-bearing animals, exempt, 307.325
Gas, see Oil and gas, this topic
Gasoline, see FUEL TAXES, generally
Geothermal heating districts, see GEOTHERMAL HEATING DISTRICTS
Good will, intangible personal property exemption, 307.020, 307.030
Governmental changes in service responsibility, setting forth changes in tax coordination, 190.070
Governor, see GOVERNOR
Grantor and grantee, proportionally liable, 311.275
Gross earnings tax, electric distribution systems, see Electric distribution systems, this topic
Guardian and ward, see GUARDIAN AND WARD
Hardship relief, property tax, 307.475
TAXATION (Cont.)

Hazardous wastes and materials, see HAZARDOUS WASTES AND MATERIALS
Head tax prohibited, CONST. IX §1a
Health care facilities, rural, 307.804, 307.806
Health districts, see HEALTH DISTRICTS
Heirs and devisees, liability for tax, 308.130
Heritage districts, see HERITAGE DISTRICTS
Higher education, see Community colleges and districts, this topic; Universities, this topic
Highways and roads
   County roads, see County roads, this topic
   Exemption, 307.200
   Farm, grazing land, forest, 308.236
   Fuel or vehicle excise taxes, use of revenues, 319.530, CONST. IX §3a
Highway lighting districts, see HIGHWAY LIGHTING DISTRICTS
Interstate bridges, exemption, 381.824
Road usage fees or charges, see HIGHWAYS AND ROADS
Street lighting, water supply districts, 264.350
Timber access, not to be assessed, 308.236
Transportation project taxes, see TRANSPORTATION
Weight-mile tax, see MOTOR CARRIERS
Historic cemeteries, 308A.125
Historic ghost towns, Local Budget Law not applicable, 294.316
Historic property special assessment
Appeals
   Assessed value determination, 358.505
   Denial of application, 358.495
Application
   (Generally), 358.487
   Fee, 358.487
   Limitations on classification and special assessment, 358.499
   Notice of approval or disapproval, appeals, 358.495
   Review and approval, 358.490
Second term, 358.540
Assessed value, 358.505
Benefit computation, 358.505
Change of classification, 358.528
Condominiums, 358.505, 358.543
Definitions, 358.480
Disqualification, 358.515, 358.525
Historic Assessment Review Committee, 358.511
Legislative policy, 358.475
New construction or additions, assessment, 358.543
Penalty, 358.525
Reports, 358.500
Review of continued qualification, 358.509
Rules, 358.545
Sale agreements and earnest money receipts, disclosure, property subject to special assessment, 93.040
Second term, 358.540, 358.541
State Historic Preservation Officer, duties, generally, 358.565
Work approval, inspections, 358.500
History museums, exemption, 307.130
Homeowners associations, see Condominiums, this topic
Homes for the elderly, nonprofit, exemption, 307.385
Homesites
   See also Housing, this topic
   Farm and forest homesites
      Definitions, 308A.250
      Maximum assessed value, 308A.256
TAXATION (Cont.)

Homesites (Cont.)
   Farm and forest homesites (Cont.)
      Special assessment, qualification, 308A.253, 308A.259
      Value, determination, 308A.256
   Special assessment, qualification, 308A.253
Homesteads
   Deferral of taxes, see Deferral, this topic
   Exemptions
      Military service, active duty, 307.286, 307.289
      Public safety officers killed in line of duty, surviving spouses, 307.295
      Veterans and surviving spouses, 307.250 et seq.
   Floating homes, eligible, 310.623
   Manufactured structures, eligible, 310.622
   Special assessments for local improvements, 311.708, 311.735
Hospitals, assessments, see notes after, 414.839
Hotels, transient lodging taxes, see Transient lodging taxes, this topic
Household furnishings, exempt, 307.190
Housing
   See also Homesteads, this topic; Homesteads, this topic
   Agricultural workforce housing and farm labor camps, see Agriculture and horticulture, this topic
   Boathouses and floating homes, see Boathouses and floating homes, this topic
   Construction tax revenues, uses, 320.195
   Deferral of taxes on homestead, see Deferral, this topic
   Energy conservation measures, credits, 469B.151, 469B.154
   Low income, see Low income housing, this topic
   Mobile homes and manufactured structures, see Mobile homes and manufactured structures, this topic
   Multiple-unit housing, see Multiple-unit housing, this topic
   Nonprofit homes for the elderly, see Nonprofit homes for the elderly, this topic
   Notice of approval, certain programs, filing deadline, 307.512
   Rehabilitated residential property, see Rehabilitated residential property, limited assessment, this topic
   Rental housing newly rehabilitated or constructed, see note after, 307.867
   Single-unit housing, see Single-unit housing, this topic
   Student housing, see Student housing, this topic
   Vertical housing development zones, see Vertical housing development zones, this topic
Housing authorities
   Exemption, payments in lieu of taxes, 307.090, 307.092
   Local Budget Law not applicable, 294.316
Hydroelectric and thermal plants
   Exemption, 311.865
   Prepayment of taxes
      Agreement, certificate, 311.860
      Exemptions, amount, termination, 311.865
      Facility defined, 311.855
      Findings, 311.850
      Received money considered as budget resource, 311.870
Imposition of taxes, 310.060, CONST. I §32, CONST. IX §3
TAXATION (Cont.)

Improvements
- Assessments, separately from land, 308.115
- Farm use, 308A.110
- Taxability
- Mining claims, 307.080
- United States, settled or claimed, 307.070

In lieu taxation
- Agricultural workforce housing and farm labor camps, 307.490
- Child care facilities, 307.490
- Electric service owned by city, 307.090
- Fish and Wildlife Commission, State, 496.340
- Housing authorities, 307.090, 307.092
- Municipalities, 307.090, 307.120
- Mutual and cooperative electric distribution systems, 308.805, 308.820
- Notices, 307.120
- Oregon Community Power, 757.883
- Oyster and shellfish cultivation, 622.290
- Solar energy projects, see note after, 307.175
- United States Government, 305.615

Income tax (state), see INCOME TAX (STATE), generally

Index, taxpayer, 308.245

Indians
- Real property, taxability, 307.180, 307.181
- Reservation enterprise zones, see ENTERPRISE ZONES

Industrial property
- Appeals, value, 305.403, 305.487, 305.489
- Appraisal
  - (Generally), 306.126
  - Disclosure of books and papers relating to, 305.192
- Assessment roll, classification, 308.215
- Corporations or associations, filing combined returns, 308.290
- Industrial plants, valuation, 308.408, 308.411, 308.425, 308.413
- Penalty, failure to file, 308.295
- Rural area industrial improvements, exemption or deferral, see note after, 307.340

Subpoenas
- (Generally), 305.390 et seq.
- Confidential information obtained by third-party subpoena, disclosure and use, 305.398
- Confidentiality, industrial property information, 305.396
- Costs, compliance, payment, 305.400
- Non-production of information, choosing, industrial plant owner, 305.394
- Third-party subpoenas, limiting scope, 305.392

Industry apprenticeship or training trust, property of, exemption, 307.580

Information disclosures, 305.193, 314.835, 314.840, 314.843, 314.991, 320.332

Information for taxpayers, property taxes, appraisals and appeals, making available, 306.255

Inheritance, see ESTATE TAX, generally

Initiative and referendum
- Financial impact estimates, 250.125, 250.127, 250.131
- Uniformity of taxes, CONST. IX §1

Insect and disease control, costs collected as tax, lien, 527.360

Inservice training school, 306.150

Installment sales, foreclosed lands, counties, 275.190, 275.220, 275.240

Insurance and insurers, see INSURANCE AND INSURERS

Intangible personal property, defined, 307.020

TAXATION (Cont.)

Interest
- (Generally), 311.505
- Appeals, refunds, amount bearing interest, 305.419
- Cancellation, 305.295
- Certification, estimated interest, 311.508
- Compromise, county court, 311.785
- Deferred collection homestead property tax, 311.674
- Deferred special assessment, local improvement, 311.708
- Deficiencies, 305.265
- Delinquent taxes, city foreclosure, effect, 311.520
- Disaster areas, deferred taxes, 311.775
- Foreclosure judgment, 312.090
- Historic property, special assessment, disqualification, 358.525
- Late payments, 311.505, 311.508
- Legislative review, rate, 311.506
- Mutual and cooperative electric distribution systems, gross earnings taxes, delinquent, 308.820
- Partial payments, 311.515
- Potential refund credits, 305.286
- Prorating to taxing districts, 311.505
- Rate, 82.010
- Refunds, 305.220, 305.222, 305.775, 311.806, 311.812
- Saturday, Sunday or legal holiday, interest computation dates falling on, 311.514
- Stay pending appeal, collection, 305.565
- Suspension of tax collection, 305.155

Interest in real property, undivided interest, assessment, 308.125

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

Internet, see Computers and information systems, this topic

Interrogatories, written, 305.195

Interstate taxing authority, feasibility discussions, community college districts and counties, 341.309

Intervenors, conferences held, political subdivisions, local taxes, 305.620

Inventories, exemption, 307.400

Irrigation and fire charges
- Certification to assessor by city, 225.350
- Definitions, 225.310
- Fixing of rates, 225.340

Irrigation districts, see IRRIGATION DISTRICTS

Irrigation equipment, 307.398

Jeopardy collection, 311.465, 311.467

Joint districts, apportionment, 310.110

Judgments
- Foreclosures, see Foreclosures, this topic
- Tax payment in certain causes, 311.415

Judicial review, see Appeal and review, this topic

Jurisdiction
- Appeals, 305.410, 305.445
- Bonded indebtedness, 305.410, 305.580 et seq.
- Gasoline sale tax, 319.990
- Liens, Department of Revenue claims, fraudulent, etc. conveyances, 305.410
- Local, collection agreements, orders, appeals, 305.620
- Motor fuel use tax, 319.801, 319.990
- Property
  - Actions for collection, 305.410
  - Appeals, 305.410
  - Foreclosure of liens, 305.410
  - Value determinations, tax court, 305.412


Land bank authorities, 465.615
TAXATION (Cont.)
Land sale contracts, acknowledgment and recording, 93.635, 93.640

Land use planning
Conservation easements, see Conservation easements, this topic
Farmland, see Farmland, this topic
Ordinances, applications, 215.130
Special assessments, see Special assessments, this topic
Valuation, generally, 308.235

Land, defined, 311.740

Law enforcement officer and agencies
Assistance to Department of Revenue, request, 305.225
Exemption, surviving spouse of officer killed in line of duty, 307.295

Leases
Exemptions, see Exemptions, this topic
Land bank authority property, 465.615
Liens, taxes unpaid, termination of lease, 311.410

Legal notices, see Notices, this topic
Legal representation, see Representation of taxpayers, this topic

Legislature and legislation, see LEGISLATURE

Lenders, mortgages, etc., security protection, payments, 86.260

Levies
Accordance with law, CONST. IX §3
Bonds, see Bonds, this topic
Cities, see Cities, this topic
Community colleges and districts, see Community colleges and districts, this topic
Heritage districts, 358.468
Library districts, 357.261, 357.266
Limitation, CONST. XI §11, CONST. XI §11b et seq.
Measure 47 comparison taxes, reallocation, 310.237
Reducing levy, 310.040
Requirement to levy, county court or board of commissioners, 310.030
Schools and school districts, see SCHOOL

FINANCE
Serial, see Local option taxes, this topic
State tax levy, see State tax levy, this topic

Liability for taxes during fiscal year of sale, 311.275

Libraries
Levies, 357.410, 357.430, 357.525

Library districts
Boundary changes, filing, 357.253
Levy and assessment, 357.261, 357.266

Licensure, compliance
(Generally), 305.385
Definitions, 305.380

Liens
(Generally), 311.140, 311.405
Amusement device tax, 320.080
Bona fide purchaser, protection, 311.235
Certification fee, rule, 87.816
Cherry fruit fly control area inspector, extermination work, 570.430
Cigarette tax, 323.390
Condemnation of property, 311.410, 311.414
Condominiums, 100.110, 100.450, 100.600

Counties
Road improvement assessments, 371.650
Service district facilities, 451.495, 451.520
Sidewalk repair expenses, 368.920

Date of
Personal, 311.405
Real, 311.405

TAXATION (Cont.)

Liens (Cont.)
Deferrd special assessment for local improvements, 311.708
Department of Revenue, as party, 305.130
Drainage districts
Cancellation, 311.804
Crop lien for maintenance
(Generally), 547.495
Foreclosure, 547.510
Form, 547.510
Notice, filing, 547.500
Recording, 547.505
Removal of crops, effect on rights of purchasers, 547.515
Federal loans, refinancing contract, 547.360, 548.315, 548.320
Organization expenses, benefit and damage assessment, 547.140
Refunding bonds, 547.675
Electric distribution systems, gross earnings tax, 308.820
Eminent domain, effect on, 311.410, 311.414
Federal Lien Registration Act
Citing Act, 87.831
Construction of Act, 87.826
Discharge, 87.816
Fee, notice or certificate affecting lien, furnishing, 87.816, 87.821
Filing notices, 87.806, 87.811, 87.816, 87.821
Index and files, 87.816, 87.821
Purpose of Act, 87.826
Fish poundage fees, commercial, 508.525
Floating homes, change of situs, attachment, 311.405
Foreclosed lands
Cities, effect, 311.520
State of Oregon, 311.525
Foreclosures, see Foreclosures, this topic
Forest, fire patrol liens, delinquent, adjustment, 530.030
Fuel taxes, 319.182, 319.700, 319.730, 319.742
Homestead deferral, see Deferral, this topic
Insect and disease control costs, 527.360
Irrigation districts, see IRRIGATION DISTRICTS

Jurisdiction, fraudulent conveyances, Revenue Department claims, 305.410
Leases, lease purchase agreements or instruments resulting in taxation, termination, 311.410
Liquor taxes, 473.090
Local improvement deferral, 311.711
Machinery and equipment, 311.405
Manufactured structures
Change of situs, attachment, 311.405
Division of property, 311.280
Mass transit districts, 267.305, 267.335, 267.385
Metropolitan Service District, 268.500
Motor carrier taxes, 825.504
Oil and gas tax, 324.180, 324.190, 324.200
Omitted property, tax on, 311.405
Personal property
Change on real property, 311.645
Release
(Generally), 311.625
Business personal property, 311.641, 311.642
Transfer of property, effect, 311.410
Personal property, perfected security interest, 311.405
Port of Portland, reclaimed land, 778.100
Priority, see LIENS

T-23
TAXATION (Cont.)

Liens (Cont.)

Property of United States
    Held by persons
        Under lease, other interest, 307.060
        Under sales contract, 307.050
Public property under lease, 271.360
Releases, 305.140
Sale, notice to lien holder, 312.400, 312.410
Sanitary authorities, 450.870, 450.875, 450.890
Sanitary districts
    Assessments, 450.140, 450.145, 450.160
    Bonds, payment, state investment, 450.290
    Taxes, 450.175
Special assessment for local improvements, effect on, 311.729
Tax deferred property
    Disaster area, 311.761
    Homesteads, see Deferral, this topic
Timber taxes, 321.570
Tobacco products tax, 323.600, 323.610
Transfer of property, effect on, 311.410
Utilities, 311.655
Water control districts, 553.540, 553.570, 553.660
Water improvement districts, 552.623
Weather modification districts, 558.340
Weed control expenses, 569.410

Limitation of actions, see Statute of limitations, this topic

Limitations (Generally), 311.660
Applicability of tax limit, court determination, 305.591
Categories, property tax items, 310.150
City incorporation petitions, inclusion, permanent rate limit for operating taxes, 221.031
City merger, petition inclusion, permanent rate limit for operating taxes, 222.620, 222.650
City-county charter, specification, permanent rate limit for operating taxes, 199.765
Community college library limits, certain, 310.156
Constitutional limits (Generally), 310.140 et seq., 310.200 et seq., CONST. XI §11, CONST. XI §11b et seq.
    Adjustment, Measure 47 comparison taxes and supplemental statutory reduction, 310.230
    Allocation by districts, distribution from unsegregated tax collections account, 310.170
    Assessed value limit (1)(a), CONST. XI §11
    Assessor certification, 310.220
    Bonds, capital costs, 305.586, CONST. XI §11L
    Categorical limits, CONST. XI §11b, CONST. XI §11c, CONST. XI §11d, CONST. XI §11e
    Certification, taxes, property subject to constitutional rate limits, 310.143
    City post-compression tax rate, adjustment, 310.244
    Computation, 310.222
    Consolidated rates, 1997-1998 compression, 310.242
    Definitions, 310.140, 310.202
    Determination of taxing district 1997-1998 operating taxes, etc., 310.236
    Determination, amount of taxes within constitutional limits, 310.150
    Hospital facility, definition, 310.204
    Measure 47 comparison taxes, 310.212, 310.214, 310.237
    Measure 5 assessed value rate, 310.238
    Measure 5 imposed tax estimate, 310.210, 310.237

TAXATION (Cont.)

Limitations (Cont.)
Constitutional limits (Cont.)
    Nonschool taxing district operating tax adjustment for timber offsets, 310.234
    Ordinance or resolution, classifying and categorizing taxes subject to limits, 310.145
    Partially exempt property, 310.165
    Permanent rate limit (3)(b), CONST. XI §11
    Permanent rate limit, adjusting to correct mistakes, Department of Revenue, 310.246
Petitions
    Interested taxpayers to determine effect of limits, 305.583
    Judicial declaration, 305.589
    Local governments concerning taxes of another local government, 305.585
    Priority, 305.580
    Tax Court findings, 305.587
    Pre-reduction Measure 50 taxes, 310.216
    Preliminary reduction percentages, 310.218
    Property unit, description, 310.160
    Purpose of law, tax reductions distribution, 310.200
    Rate conversion, 310.238
    Rules, 305.102
    Schools
        Categorical limit, public school system, CONST. XI §11b et seq.
        Lost revenue, state replacement obligation, see SCHOOL FINANCE
        Tax categories, CONST. XI §11b, CONST. XI §11c, CONST. XI §11d, CONST. XI §11e
        Tax certification notice (1997-1998), 310.206
        Urban renewal
            Increment from assessed value, subtraction, 310.232
            Increment, 1997-1998, calculation of taxes, 310.240
            Urban renewal certification (1997-1998), 310.208
    Court determination tax limit inapplicable, 305.591
    Districts, formation, permanent rate limit for operating taxes, 198.749, 198.750, 198.765, 198.810
    Drainage road district, levy, 371.065
    Fire protection zones, levy, 476.320, 476.330
    Levies, in excess of, 310.070
    Maximum assessed value
        (Generally), 308.142 et seq.
        Assessed value and maximum assessed value, calculations, 308.146
        Conservation easement property, 308A.459
        Damaged or destroyed property, 308.146, 308.153, 308.166
        Definitions, 308.142
        Demolished or removed buildings, 308.146
        Farm use property, 308A.107
        Forestland, 321.354, 321.722, 321.833
        Historic property, 358.505
        Lot line adjustments, 308.159, 308.166
        Open space lands, 308A.315
        Partially exempt property, 307.032
        Specially assessed property, 307.032
        Subdivision or partition, rezoning, 308.156, 308.166
        Wildlife habitat property, 308A.427
    Operating taxes
        Defined, 310.055
        Nontimber offsets, rate adjustment, 310.105
        School districts, certification of amount less than maximum allowed, 310.061
        Ports, special tax for sinking fund, 777.520
TAXATION (Cont.)

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

Limited liability companies, see LIMITED LIABILITY COMPANIES

Lists of taxable property, requiring, assessors, 308.285

Literary institutions, exempt, 307.130, 307.166

Local governments
See also Cities, this topic; Counties, this topic; Districts, this topic; Public lands, this topic
- Accounting methods, 294.333, 294.403
- Budgeting
  - (Generally), 294.414, 294.423
  - Application of Local Budget Law, 294.316
- Budget message, 294.403, 294.408, 294.426
- Budget officer, powers and duties, 294.331
- Budget resources, 294.358, 294.361
- Division of Audits, powers and duties, 294.505
- Emergency spending, U.S. grants, 294.478
- Failure to file copy of budget, reports or documents, 294.565
- Claims against foreclosed lands, effect, 275.130
- Collection and payment of taxes, 311.255, 311.265
- Commuter ridesharing arrangements, tax prohibition, 825.350
- Construction taxes, see Construction taxes, this topic
- Delinquent city assessments, effect, 312.290
- Exemptions, local governments, impact on, see Exemptions, this topic
- Foreclosures, rights not affected, 312.250
- Fuel taxes, see FUEL TAXES
- Funds
  - Internal service funds, establishing, 294.343
  - Loans from, commingling of, 294.468
  - Unnecessary, disposition, 294.353
- Interest earned on funds, 294.080
- Internet access taxes, prohibition, 305.822
- Investment pool, 294.805, 294.895
- Land bank authorities, 465.615
- Lienholders, rights as, removal, redemption, 312.170
- Local option taxes, see Local option taxes, this topic
- Motor vehicle tax moratorium, 320.490
- Property, taxability, 307.090, 307.110, 307.120
- Removal, redemption rights, 312.170
- Special assessment, local governments, impact on, see Special assessments, this topic
- Supplemental budget, 294.471, 294.476, 294.477
- Telecommunications taxes prohibited, 305.822, 305.823
- Transient lodging taxes, 320.332, 320.345, 320.347, 320.350
- Warrants, 294.015

Local option taxes
- Assessments in lieu of, 223.856
- Bonds, payment, 280.060
- Capital projects, term, 280.060
- Categorization, governing body budget, 294.456
- Certification, 310.060, 310.206
- Collection, distribution, court review, 305.620
- Community colleges, 280.057
- County road funds, 368.705, 368.710
- County service districts, 280.055, 451.485, 451.490
- Definition, local option tax, 280.040, 310.202
- Elections, see ELECTIONS
- Local Budget Law, 294.474, 294.476, 294.477
- Period for use of revenues, subdivision, 280.064

TAXATION (Cont.)

Local option taxes (Cont.)
- Property tax items, categories, reduction ratio, calculation, 310.150, 310.236, 310.242, 310.244
- Public libraries, 357.430, 357.525
- Reduction ratio, property tax items, calculation, 310.150, 310.236, 310.242, 310.244
- Serial levies
  - Measure 47 comparison taxes, reallocation, 310.237
  - Outside constitutional limitation, former law, application, 280.145
  - Treatment as local option tax, 310.202, 310.237
  - Transportation, intergovernmental entities, 190.083, 190.088, 190.091
- Urban renewal tax rates, exclusion, 457.445

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


Logging roads, assessment, 308.236

Long term care facilities
- Assessments, providers, see note after, 409.750

Lotteries
- Prizes, 314.625, 314.642, 316.127, 316.194, 461.560
- Retailers, local government taxes, prohibition, 461.560

Low income housing
- Exemption termination, use for other purposes, 307.530, 307.548
- Indian tribe property, 307.181
- Multiple-unit housing, see Multiple-unit housing, this topic
- Nonprofit entity exemptions
  - Land held for building residences for low income persons, 307.513
- Nonprofit corporation low income housing
  - (Generally), 307.541
  - Application for exemption, 307.545
  - Definitions, 307.540
  - Eligibility for exemption, determining, 307.547
  - Limit to levy of governing body, 307.543
  - Notice to county assessor, 307.512, 307.547
  - Termination, additional taxes, 307.548
- Public bodies, exemption, 307.110

Rental housing
(Generally), 307.515 et seq.
- Definitions, 307.515

Exemption
- Alternative criteria, 307.518
- Criteria, 307.517
- Extension of deadline, 307.555
- Limitation, tax levy of governing body, 307.519
- Notice of approval, filing deadline, 307.512
- Ordinances, approving or disapproving application, 307.327
- Review, 307.533
- Termination, proposed, notice, 307.529, 307.531
- Landlord reducing rent, action against for failure, 307.525

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

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

Machinery
See also Equipment, this topic
- Assessment roll, classification, 308.215
- Attached or connected to land, 308A.110
TAXATION (Cont.)

Machinery (Cont.)
Collection of taxes, county reciprocity, 311.475
Delinquent taxes, see Delinquent taxes, this topic
Distraint, tax collector, 311.470, 311.644
Foreclosure of security interest, 311.473, 311.656
Liens, real property where located, 311.405
Owned separately from land, assessment, 308.115

Mail and mailing
Complaints to Tax Court, 305.418
Court proceedings
Complaint, filing, 305.418
Service of papers, process, 305.415
Foreclosure special assessment, notices, 308A.077
Foreclosure proceedings, property, notice, 312.040
Notice, generally, alternate means, 305.127
Pollution control facilities, relief, certification, 468.170
Private express carriers, transmittals, 293.660,
305.820, 316.417
Returns, reports, claims, notices, remittances, 293.660, 305.820, 316.417
Warrants, service, 311.615, 311.620

Malt beverages, see ALCOHOLIC BEVERAGES

Mandamus
Court, 34.120, 34.240
Roll errors or omissions, correction, 311.232
Rules, regulations, Revenue Department, 306.220

Manufactured dwellings, see Mobile homes and manufactured structures, this topic
Maps and plats
(Generally), 306.125
Approval
By surveyor, assessor, 92.100
Requisites, 92.090
Taxes paid, 92.095
Assessor to maintain set, 308.245
Charges for, 305.079
Condominium declaration, 100.105, 100.110
Definition, 92.010
Department of Revenue, agreements to furnish, 306.125
Land Information System, base mapping, 306.132,
306.135
Recording, taxes to become due, estimating, 92.095
Requalified farm or forest use assessment, 92.095
Vacation of whole, for taxes, 275.105
Marijuana, see MARIJUANA
Maximum assessed value, see Limitations, this topic
Measures 5
Appeals, 305.583, 305.585
Constitutional rate limits, see Limitations, this topic
Media, taxability, definition, 307.020
Mediation, Evidence Code, application, 40.015
Memorandum, definition, 93.640, 93.710
Metropolitan Service District, see METROPOLITAN SERVICE DISTRICT
Military service
See also Veterans, this topic
Homestead exemption, active duty, 307.286,
307.289
Income taxation, see INCOME TAX (STATE)

Mines and minerals
Assessment, 308.115
On county lands, conveyance of owner of surface
rights, 275.312, 275.314, 275.316
Real property, defined, 307.010
Royalty basis, 275.294
Sale or lease, 275.294
Mistakes, see Errors, this topic
Mobile field incinerators, exempt, 307.390

TAXATION (Cont.)

Mobile homes and manufactured structures
Assessed value, 308.885
Assessment
(Generally), 90.675, 308.250
Classification, real or personal property, 308.875, 311.280, 446.571, 446.626
Description, assessment roll, 308.210, 308.215
Division between structure and parcel, 311.280
Travel trailer, 308.880, 803.585
Bona fide purchaser, tax liens, 311.235
Change of situs
Liens, attachment, 311.405
Mobile modular units, 308.865, 308.866
Payment of assessments and taxes due, 446.631
Removal from state, 311.405
Classification, real or personal property, 308.875,
311.280, 446.571, 446.626
Collection of taxes on manufactured structures,
311.512
Division between structure and parcel, 311.280
Homestead deferral, movement out of state, 311.684
Homesteads, eligible as, 310.622
Mobile modular units, change in situs, 308.865,
308.866
Mortgagees, tax statements, 311.252
Ownership document, assessment and taxation,
446.571
Parks, revenue bond financing, limited assessment or exemption, 307.203
Personal property exemption, inapplicability,
307.190
Refunds, when prohibited, 311.808
Taxes
Advance collection by assessor, 311.370
Cancellation, 90.675
Collection, delinquencies, 311.512
Payment, division between structure and parcel,
311.280
Prepayment, mobile modular units, change in situs,
308.865, 308.866
Proration of, 311.275
Travel or special use trailers, 308.880, 803.585

Money, payment of taxes, 311.260
Mortgages
Lenders, security protection, payments, 86.260
Payment of taxes
Reverse mortgage prohibition, homestead deferral program, 86A.196, 311.700
Tax statement to mortgagee, 311.252

Motels, transient lodging taxes, see Transient lodging taxes, this topic
Motor carriers, see MOTOR CARRIERS
Motor fuel, see FUEL TAXES, generally
Motor vehicles
Commuter ridesharing arrangements, local tax pro-
hibition, 825.350
Fuel taxes, see FUEL TAXES, generally
Highways and roads, see Highways and roads,
this topic
Local government tax moratorium, 320.490
Registration fees in lieu of taxes, 803.585
Sale of vehicles (transportation project taxes), see

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

Multiple employer welfare arrangements, 750.329

Multiple-unit housing
Exemption
(Generally), 307.600 et seq.
Applicability, 307.606, 307.609
Application, 307.615
TAXATION (Cont.)

Multiple-unit housing (Cont.)

Exemption (Cont.)
Definitions, 307.603
Designated areas, 307.606
Duration, exclusions, 307.612
Legislative findings, 307.600
Newly rehabilitated or constructed rental hous-
ing, see note after, 307.867
Notice of approval, filing deadline, 307.512
Review, denial of application or termination of
exemption, 307.631
Termination
Appearance and show cause, owners, 307.624
Change to unit ownership, 307.627
Review, 307.631
Optional special assessment
Application, 308.709, 308.712, 308.714
Change in election, 308.712
County assessor, determinations, appeal, 308.701
Definitions, 308.701
Disqualification, 308.714
Election, 308.704, 308.709, 308.712
Eligibility, government restriction on use, 308.707
Government restriction on use, defined, 308.701
Methods to determine, 308.712
New property or improvements, effect, 308.714
Notice, qualifying factors, change, 308.714
Owner election, 308.704, 308.709, 308.712
Penalties, 308.714
Property tax expenditure funding statutes, non-
applicability, 308.723
Qualification, government restriction on use, 308.707
Reapplication, 308.714
Rules, 308.712, 308.714, 308.724
Valuation, 308.707, 308.712
Vertical housing development zones, see Vertical
housing development zones, this topic

Multistate Tax Compact, see MULTISTATE TAX
COMPACT, generally

Municipal corporations, see Local governments,
this topic

Museums, exemption, 307.130

National Guard service, see Military service, this
topic

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

Newspapers for publication
See also Notices, this topic; Reports, this topic;
National Guard service, this topic

Oaths and affirmations
See also Senior citizens, this topic (Generally), 307.370 et seq.
Corporation to credit account of resident, 307.385
Eligible corporations, 307.375
Filing claim for exemption, 307.380
Requirements, 307.385
Type of corporation, 307.375
Value increase notice, 308.490

Nonprofit entities, see Charitable and nonprofit
entities, this topic

Nonprofit homes for the elderly
See also Senior citizens, this topic (Generally), 307.370 et seq.
Corporation to credit account of resident, 307.385
Eligible corporations, 307.375
Filing claim for exemption, 307.380
Requirements, 307.385
Type of corporation, 307.375
Value increase notice, 308.490

TAXATION (Cont.)

Multiple-unit housing (Cont.)

Exemption (Cont.)
Definitions, 307.603
Designated areas, 307.606
Duration, exclusions, 307.612
Legislative findings, 307.600
Newly rehabilitated or constructed rental hous-
ing, see note after, 307.867
Notice of approval, filing deadline, 307.512
Review, denial of application or termination of
exemption, 307.631
Termination
Appearance and show cause, owners, 307.624
Change to unit ownership, 307.627
Review, 307.631
Optional special assessment
Application, 308.709, 308.712, 308.714
Change in election, 308.712
County assessor, determinations, appeal, 308.701
Definitions, 308.701
Disqualification, 308.714
Election, 308.704, 308.709, 308.712
Eligibility, government restriction on use, 308.707
Government restriction on use, defined, 308.701
Methods to determine, 308.712
New property or improvements, effect, 308.714
Notice, qualifying factors, change, 308.714
Owner election, 308.704, 308.709, 308.712
Penalties, 308.714
Property tax expenditure funding statutes, non-
applicability, 308.723
Qualification, government restriction on use, 308.707
Reapplication, 308.714
Rules, 308.712, 308.714, 308.724
Valuation, 308.707, 308.712
Vertical housing development zones, see Vertical
housing development zones, this topic

Multistate Tax Compact, see MULTISTATE TAX
COMPACT, generally

Municipal corporations, see Local governments,
this topic

Museums, exemption, 307.130

National Guard service, see Military service, this
topic

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

Newspapers for publication
See also Notices, this topic; Reports, this topic;
National Guard service, this topic

Oaths and affirmations
See also Senior citizens, this topic (Generally), 307.370 et seq.
Corporation to credit account of resident, 307.385
Eligible corporations, 307.375
Filing claim for exemption, 307.380
Requirements, 307.385
Type of corporation, 307.375
Value increase notice, 308.490

Nonprofit entities, see Charitable and nonprofit
entities, this topic

Nonprofit homes for the elderly
See also Senior citizens, this topic (Generally), 307.370 et seq.
Corporation to credit account of resident, 307.385
Eligible corporations, 307.375
Filing claim for exemption, 307.380
Requirements, 307.385
Type of corporation, 307.375
Value increase notice, 308.490

TAXATION (Cont.)

Notices
See also Reports, this topic; Statements, this
topic
(Generally), 305.127
Address, real property owner, 308.212
Board of property tax appeals meetings, 309.025
Collection, notice to county treasurer, tax collector,
311.385
Deficiency or assessment, 305.267
Delinquent tax
Contents, 311.545
Personal property, 311.547
Return address on envelope, 311.550
Time of assessment, 314.407
Warrants, 311.615, 311.636 et seq.
Divisions of land, planning director, city or county,
308.210
Farmland, subject to additional tax, 308A.065
Foreclosure
Lists, 312.140
Proceedings, 312.040
Security interest, personal property, 311.656
Homestead deferral, to taxpayer, 311.678
In lieu taxation, payment due and real market
value, 307.120
Levies, bond tax, 328.265
Means of providing, generally, 305.127
Meeting of public body, 192.640
Mobile homes, delinquent taxes, 311.512
Multiunit housing, optional special assessment,
nonqualification, 308.714
Nursery stock, exemption, 307.315
Omitted property, placing on roll, 311.219
Open space lands, notice of approval, 308A.312
Penalty for failure to file return, 308.295
Potential refund credits, 305.286
Property taxes to be imposed by taxing district,
310.060
Redemption period, 312.190
Rehabilitated rental property, termination, limited
assessment, 308.477
Sale of foreclosed lands, 275.250
Taxing district, notice of amount of taxes imposed
on property for tax year, 311.391
Timber operations, commencing, 527.670
Time of assessment, 314.407
Utilities, assessment roll, 308.582, 308.595, 308.632

Oils and gas
Assessment
(Generally), 308.115
Central assessment, see Central assessment,
this topic
Common School Fund, proceeds source, 324.340,
CONST. VIII §2
Drilling rigs, offshore, self-propelled, 308.256
Fuel taxes, see FUEL TAXES, generally
Natural gas pipeline extension projects, exemption,
307.107
Oil and gas tax, see OIL AND GAS TAX, generally
Pollution control facilities, credits, see INCOME
TAX (STATE)
TAXATION (Cont.)

Oil and gas (Cont.)
Utilities, see Utilities, this topic

Omitted property
Additions to roll, 311.216
Appeals, 311.223
Assessment by Department of Revenue, 308.335
Correcting errors, 311.205
Correction of rolls, 311.223
Excess inventory valuation, 311.216
Filing statement of facts, 311.223
Liens, 311.405
Mandamus procedure, 311.232
Notice of intention to assess, 311.219
Officer failing to comply, 311.232
Special determinations of value, 308.156
Taxes, delinquency of, 311.229
When correction prejudicial, 311.235

Open space lands
Application for classification, 197.186, 308A.306
Assessed value determination, 308A.315
Change in classification, effect, 308A.733
Change in use, procedure, additional tax, 308A.318, 308A.321, 308A.324
Definitions, 308A.300
Due date, procedure, 197.186, 308A.309
Legislative intent, 308A.303
Notice of approval, recording, 308A.312
Prepayment of additional taxes, 308A.324
Reports on land use, owners, 308A.327
Rules, 308A.318, 308A.330
Special assessment, disqualification, 215.783

Operating taxes
Defined, 310.055
Nontimber offsets, rate adjustment, 310.105

Orchestras, financing, 358.820, 358.831, 358.840, 358.850

Oregon Tax Court, see TAX COURT, generally

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

Owner
Defined, 308A.300
Latest record owner, 308.210
Personal property, assessed in name of, 308.215

Oyster cultivation
Equipment, structures, 307.397
Use tax, 622.290, 622.300

Papers, subpoenaing and examination, 305.190, 308.316

Parking, see PARKING

Parks and recreational areas
Camping and recreational vehicle spaces, 390.232
Counties
Agreements to manage timber, 275.330
Conveyance, 275.330
Regulations for use, 275.330
Districts, see PARK AND RECREATION DISTRICTS
Management of timber, 275.330
National parks and forests, tax jurisdiction, State, 272.040, 272.070
Nonprofit corporations, exemption, 307.115
Open space lands, see Open space lands, this topic
Recruitment facilities on federal land, exemption, 307.182
Sale by county, 275.330
Special assessment, disqualification, 215.783
Vehicle fuel and excise taxes, use, CONST. IX §3a

Partnerships
Assessment of property, 308.120
Tax return preparation activities, 673.643

TAXATION (Cont.)

Patents and copyrights
Income, allocation, 314.625, 314.645

Payment of taxes
See also Collection, this topic; Tax collector, this topic
Before entry of judgment, order, 311.415
Bonds, with, 547.455
Check, dishonored, penalty, 305.228
Crediting payments, latest year for which tax is due, 311.356
Deferral, see Deferral, this topic
Delinquency, see Delinquent taxes, this topic
Discounts, see Discounts, this topic
Due dates, interest, discounts, 311.505
Electronic funds transfer, dishonored, penalty, 305.228
Grantor, grantee, 311.275
In lieu of taxation, see In lieu taxation, this topic
Installment payment, right, 305.890
Late payment, interest, 311.505, 311.508
Manufactured structures, division between structure and parcel, 311.280
Money, lawful, 311.260
Mortgagee
(Generally), 86.050
Magnetic tape, effect of, 311.507
Tax statement to, 311.252
Other charges, 311.505
Parcel or tract, on part of, 311.280
Partial payments, 311.515
Public lands under lease, 271.360
Receipts, see Tax receipts, this topic
Tenant or occupant, rights, 311.285
Timeshare estates, managing entity, 94.808
Warrants, with, 311.265, 547.455

Penalties, see Fines and penalties, this topic
Pension liabilities, state, financing, CONST. XI-Ø §1

People's utility districts
See also Utilities, this topic
(Generally), 261.390
Bonds, source of payment, 261.355
Certain, Local Budget Law not applicable, 294.316
Election expenses, assessment, 261.210
Jointly-owned property, 261.050
Levy and collection, 261.385, 261.390,
CONST. XI §12
Limitation, 261.385
Power, 261.305
Property, taxability, 261.050, 261.390
Purposes, 261.385
Taxation of
Corporate excise, exemption, 317.080
Privilege tax, cities, 221.655
Property, assessment, 261.050, 308.505
Taxes for certain purposes, 261.385

Perjury
(Generally), 305.160, 305.990, 308.990
Equalized assessment roll summaries, false or fraudulent, 309.360, 309.990

Personal income tax, see INCOME TAX (STATE), generally

Personal property
See also Property, this topic; Real property, this topic
Assessed where located, 308.105
Assessments
(Generally), 308.250
Classified, central assessment, 308.510
Coal, oil, gas, 308.115
TAXATION (Cont.)

Personal property (Cont.)

Assessments (Cont.)
Farm use, 308A.110
Improvements, 308.115
In name of possessor, 308.105
Minerals, 308.115
Severable interest, 308.115
Situs as place of, 308.105
Standing timber, 308.115
Value at which assessed, 308.232
Brownfields, see note after, 307.430

Collection
Action for, 311.455
Jeopardy, 311.465
Levy and sale of goods, 311.644
Removed from county, 311.475
Review by Department of Revenue, 311.467

Warrants, see Warrants, this topic
Confidentiality of returns, 308.290
Crab pots, 508.270
Defined, 307.020
Delinquent taxes, see Delinquent taxes, this topic
Disposition of penalties, 308.302
Distraining, by collector, 311.470, 311.644
Equalization, 309.150
Estimated payment, 311.465
Exemptions, see Exemptions, this topic
Farm use, 308A.110
Foreclosure of security interest, removal from county, notice, 311.473
Improvements on
Claimed government land, 307.070
Mining claims, 307.080
Inventory, exemption, 307.400
Manufactured structures, classification, 308.875, 311.280
Nonprofit homes for elderly, 307.370
Partnerships, liability for tax, 308.120
Penalties, late filing, 308.296, 311.223
Personal effects, exemption, 307.190
Removed from county, collection, 311.475
Returns
(Generally), 306.245, 308.290
Failure to file, 308.296
Standard forms, return, 306.245
Tangible, held for personal use, 307.190
Tax
As debt of owner, 311.455
As lien
(Generally), 311.405
Charge on real property, 311.645
Personal property, perfected security interest, 311.405
Release
(Generally), 311.625
Business personal property, 311.641, 311.642
Transfer, effect, 311.410
Cancellation
Total of $10 or less, 311.795
Uncollectible, 311.790
Delinquency, see Delinquent taxes, this topic
Due date, 311.505
Preferred claim in bankruptcy proceedings, 311.480
Returns, see Returns, this topic
Warrants, see Warrants, this topic
Transfer to exempt ownership, effect, 311.410
United States, see United States, this topic
Unsecured, collection, summary, 311.465
Valuation, 100 percent of assessed value, 308.232, 308.250

TAXATION (Cont.)

Personal property (Cont.)
Warrants, see Warrants, this topic
Writs of attachment, tax actions, 311.455
Personal representative, assessments, valuation, 308.135
Planned communities, lots and common property, 94.728
Planning director, divisions of land, notice, 308.210
Plants, pest and weed control, unpaid costs collected as taxes, 570.430
Plats, see Maps and plats, this topic
Political subdivision
Appeals to Tax Court, 305.570, 305.620
Defined, 192.005
Intervenor status, Revenue Department proceedings on local taxes, 305.620
Poll or head tax, prohibited, CONST. IX §1a
Pollution, see POLLUTION
Ports
Assessment, 777.435, 777.445, 777.520
Bonds, principal and interest, 777.430, 777.435, 777.440, 777.470
Boundary changes, filing, 777.437, 778.068
Collection, 777.435, 777.445
Computation period, 280.060
Default levy, 777.440, 777.445
Districts, 280.060, 280.064, 280.070, 280.080, 280.090
Exemption, property, 307.090, 307.110, 440.505
Hospital purposes, exempt property, 440.505
Law enforcement services, levy, 777.430
Levy
(Generally), 777.435, 777.445, 777.470, 777.520
County court, by, 777.440, 777.445
Limitations
(Generally), 280.060
Bonds, repayment, 777.430, 777.440
Special levy, 777.520
Port of Portland
Bonds, tax levy, 778.065, 778.070
Boundary changes, filing, 778.068
Power, 777.430
Projects, property, services, financing, 280.060, 280.064, 280.070, 280.080, 280.090
Receipts, disposition, 777.445
Revenue producing property, receipts, reserving, 294.373
Special taxes
Failure to levy, 777.440, 777.445
Levy, 777.430, 777.520
Limitation, 777.520
Sinking fund, 777.520
Taxable property, 307.120, 777.435, 777.445, 777.520
Taxes, assessed, collected as other taxes, 777.435
Taxes, general and special, 777.430
Power plants, hydroelectric and thermal, see Hydroelectric and thermal plants, this topic
Preparers, see TAX CONSULTANTS AND PREPARERS, generally
Private express carriers, transmittals, tax returns etc., 293.660, 305.820, 316.417
Privilege taxes
Alcoholic beverages, see ALCOHOLIC BEVERAGES
Amusement devices, see AMUSEMENT DEVICES
Insurance and insurers, see INSURANCE AND INSURERS
Motor vehicle dealers, retail sales, 320.405 et seq.
Oregon Community Power, 221.450
TAXATION (Cont.)

Privilege taxes (Cont.)
Oyster and shellfish cultivation, 622.290, 622.300
Pari-mutuel racing wagers
(Generally), 462.057, 462.062, 462.067, 462.100
Tax Court review, none, 305.410
Public utilities, nonfranchised, 221.450, 221.655
Telecommunications carriers, 221.515

Privileged and confidential information, see
Records and recording, this topic

Probate, see PROBATE
Process, service, see PROCESS
Property
See also Personal property, this topic; Real property, this topic

Act of God
Low income rental housing, 307.535
Proration of taxes, 308.425
Single-unit housing, 307.677
Assessment, subject to, 307.030
Base map system, 306.132, 306.135
Constitutional limitations, see Limitations, this topic
Defined, 308.505, 308.510
Emergencies and disasters, see Emergencies and disasters, this topic

Exempt, valuation summary, 307.035
Land Information System, 306.132, 306.135
Mapping, base map system, 306.132, 306.135
Omitted, see Omitted property, this topic
Receivership in, assessment, 308.135
Separate fund, money received for distinct and specified object, 311.350
Situs, see Situs of property, this topic
Standard forms, tax statement and value increase notice, 306.245
Subject to assessment, 307.030
Subject to taxation
(Generally), 307.030
Drainage districts, 547.455, 547.460
Entering in assessment rolls, 308.210
People's utility districts, 261.050, 308.505
Public
Exemption, 307.090, 307.110, 307.120
Under lease, other interests, 307.110
Under sales contract, 307.100
Used for ports, airports, 307.120
 Railroad rights of way, see Railroads, this topic
Sand control districts, 555.500
School districts, 328.555
United States
Exemption, 307.040
Improvements on, 307.070
Under lease, other interests, 307.060
Under sales contract, 307.050
Veterans and surviving spouses, taxability, 307.250 et seq.

Property Tax Expenditure Funding Account, 306.356, 306.359

Property tax relief
Constitutional limitations, see Limitations, this topic
Local
Distribution to counties certain moneys, 310.585
Distribution to local units, certain moneys, 310.595

Proportional tax on undivided interests, 308.125
Proration of taxes, 311.275
Public contracts, see PUBLIC CONTRACTS
Public lands
See also State lands, this topic
Assessments, 223.770, 308.270, 553.110
Contract of purchase, 307.100

TAXATION (Cont.)

Public lands (Cont.)
Exemptions, 307.090, 307.110, 307.120
Foreclosed lands, 271.330
Land use permit, utilized, exemption, 307.110
Lease or interest less than fee, 271.360, 307.110
Leased or held by tax of loaner, 271.360, 307.110
Leased, payment of taxes, 271.360
Re林ishing title in, effect, 271.330
Sold, assessor to ascertain, 308.270

Public officers and employees
Certain, reports to Department of Revenue, 305.160
To comply with tax laws and regulations, 306.220

Public parks, see Parks and recreational areas, this topic
Public records, see Records and recording, this topic
Public utilities, see Utilities, this topic
Public ways, exempt, 307.200
Publications, charges for, 305.079
Quintclaim deeds, form, 93.865
Quorum, boards of property tax appeals, 309.020
Racing, state preemption, 462.100
Radio and data districts, 403.522, 403.527

Railroads
Central assessment, see Central assessment, this topic
Collection, 305.410, 308.621, 308.640, 311.655
Main and branch lines, valuation, determination, 308.570
National Railroad Passenger Corporation, exemption, 308.515
Personal property of small railcar companies, 308.640
Properties, exempt, certain, 308.515, 308.570, 308.665
Rights of way, taxability
Diking districts, 551.010
Domestic water supply district, 264.110
Highway lighting districts, 372.190
Rural fire protection districts, 478.010

Rate of tax
(Generally), CONST. XI §11, CONST. XI §11b
Computation of, 310.065, 310.090
Declaration, rate or amount, operating taxes or taxes for bonds or obligations, 294.456
Improvements removed from property, effect, 311.165
Oil and natural gas, 324.070, CONST. IX §3b
Procedure where notices filed late, 310.065
Urban renewal projects, 457.440, 457.445

Ratio studies, 309.200
Real Estate Commissioner, unit ownership, declaration, approval, 100.110

Real estate licensees
Representation of taxpayers, 305.230
Withholding, employee status, 316.209

Real market value
Adjustments, adjudicated value, 309.115
Defined, 308.205, CONST. XI §11, CONST. XI §11b
Property tax accounts, appeals, 305.287
Property valuation and assessment, 308.232,
CONST. XI §11
Standard, recommendation to county assessor, 309.203

Real property
See also Personal property, this topic; Property, this topic
Appraisals, see Appraisals and appraisers, this topic
Assessment date, 308.210
Bankruptcy proceedings, preferred claim, 311.480

T-30
TAXATION

Real property (Cont.)
Certificate of taxes paid, conveyance to public entity, 311.411
Classified, central assessment, 308.510
Collection, review of assessor’s action, 311.467
Construction taxes, see Construction taxes, this topic
Defined, 307.010
Description, generally, 308.210, 308.240
Eminent domain, acquisition
(Generally), 311.405
Transfer, effect, 311.410
Foreclosures, see Foreclosures, this topic
Homesteads, see Homesteads, this topic
Receiverships
Recordation, land sale contracts, 93.635, 93.640
Records and recording
Addresses, property owners, 308.212
Alcoholic beverages, see Alcoholic beverages, this topic
Assessment roll, 308.615, 311.115, 311.135
Board of property tax appeals
(Generally), 309.072
County, 309.024, 309.072
Canceled assessments, taxes, 305.155
Certificates, assessment, property, 311.115
Cigarette tax, see Cigarette tax
Computer record, defined, 311.253
Confidentiality
Disclosures, 305.193, 314.835, 314.840, 314.843, 314.991, 320.332
Industrial plant appraisal and valuation, 308.411, 308.413
Information furnished Secretary of State, disclosure prohibition and penalty, 297.060
Instruments filed with assessor, segregations, 311.280
Personal property reports, 308.290
Public safety employees, personal information, 192.345
Returns, 308.290, 314.835, 314.840
Tax Court, protective orders, 305.430

FINANCIAL INSTITUTIONS
Confidentiality, 276A.253, 276A.256
Computer record, defined, 311.253
Cigarette tax, see Cigarette tax
Canceled assessments, taxes, 305.155
Board of property tax appeals
Assessment roll, 308.217, 308.219
Property, personal, 311.415
Reciprocity
(Generally), 305.610
Counties, 311.475
Other states, 305.610
Refunds, state-federal, offsets, 1,196, 305.612
Record owners of foreclosed lands, rights, 275.180
Recordation, land sale contracts, 93.635, 93.640
Records and recording
Addreses, property owners, 308.212
Alcoholic beverages, see Alcoholic beverages, this topic
Assessment roll, 308.615, 311.115, 311.135
Board of property tax appeals
(Generally), 309.072
County, 309.024, 309.072
Canceled assessments, taxes, 305.155
Certificates, assessment, property, 311.115
Cigarette tax, see Cigarette tax
Computer record, defined, 311.253
Confidentiality
Disclosures, 305.193, 314.835, 314.840, 314.843, 314.991, 320.332
Industrial plant appraisal and valuation, 308.411, 308.413
Information furnished Secretary of State, disclosure prohibition and penalty, 297.060
Instruments filed with assessor, segregations, 311.280
Personal property reports, 308.290
Public safety employees, personal information, 192.345
Returns, 308.290, 314.835, 314.840
Tax Court, protective orders, 305.430

TAXATION (Cont.)

Documents
Charges for, 305.079
False, penalty, 305.815, 305.990
Filing of certain duplicates, 198.780
Verification, 305.810
Financial institution data match system, see
FINANCIAL INSTITUTIONS
Homestead tax deferred property, lists, 311.675
Indebtedness, 294.660
Instruments creating interests in realty, 93.710
Maps, assessors, 308.245
Marijuana tax, 475B.720, 475B.725
Oregon transparency website, tax expenditures,
276A.253, 276A.256
Private financial records
(Generally), 192.583, 192.607
Definition, 192.583
Public inspection, 294.690
Public records
Attorney General, powers and duties, 192.311
Central assessment roll, 308.615
Definitions, 192.005, 192.210
Disposition
Authorization by State Archivist, 192.105
Without authorization, certain, 192.170
English language required, 192.173
Enterprise zones, disclosure exemption,
285C.145
Fees, 192.324
Industrial property appraisals, 305.192
Inspection, 192.311
Maps, taxpayers index, 308.245
Photocopying, 192.040
Public safety employees, disclosure exemption, 192.345
State Archivist, powers and duties, 192.072, 192.105
Tax Court, Magistrate Division, 305.505
Tax lot descriptions, record of, 308.240
Transitonal lodging taxes, 192.355, 320.332, 320.340
Record system
Form of assessment roll, 308.217, 308.219
Standardized, 306.125
Statement information in conveyances, 93.260
Tax Court, see TAX COURT
Tax roll, 311.115, 311.140
Transitonal lodging taxes, 192.355, 320.310, 320.332, 320.340
Transportation project taxes, 320.460, 320.470
Use fuel tax, 319.671, 319.697, 319.860
Warrants for collection, property, 311.115
Recreational areas, see Parks and recreational areas, this topic
Recreational vehicle spaces, government owned, taxation, 390.232
Recreational vehicles, homestead, as, 308.880
Redemption, see Foreclosures, this topic
Redevelopment projects, financing,
CONST. IX §1c
Reduction programs, see Tax reduction programs, this topic
Referendum, see Initiative and referendum, this topic
Reforestation bonds, tax levy, CONST. XI-E §1
Refunds
(Generally), 305.490, 305.760, 311.806, 314.415, 314.466

T-31
TAXATION (Cont.)

Reports (Cont.)

Abandonment of purpose, 311.815
Amounts requiring refund, 311.806
Appeal decisions, 305.440
Appropriation for, 305.785
Assignment, 305.271
Boundary changes
Authorized in event of certain changes, 311.821
Reimbursement out of general fund, 311.821
Business personal property, 311.642, 311.806
Claim for, procedure, 305.270
Claims, property tax, 310.143
Court orders, unsegregated tax collections account, payments, 311.813
Debts owed state agencies, setoffs, 293.250, 293.254
Destroyed or damaged property, 308.425, 311.806
Emergency communications tax, 403.220
Estate tax, see ESTATE TAX
Interest on, 305.220, 305.222, 305.775, 311.806, 311.812
Invalid taxes, 305.765, 305.770, 305.785
Invalidated tax law, prior year, 305.780
Leased public property, 307.166
Local government units, claim for refund, manner, 310.143
Manufactured structure or floating home, when prohibited, 311.808
Marijuana tax, 475B.710
Offsets
Courts, 1.196
Debts owed state, 293.250, 293.254
Reciprocity, state-federal, 305.612
Pending appeal, 311.806
Prior years, invalidated tax laws, 305.780
Procedure, 305.780
Property not within jurisdiction, 311.806
Reserve account, 311.807, 311.814
Special tax, abandonment of purpose, 311.815
Transfer prohibited, 305.271
Transit lodging taxes, 320.320
Transportation project taxes, 320.430
Unsegregated tax collections account, refunds out of, 311.813
Rehabilitated residential property, limited assessment
(Generally), 308.450 et seq.
Annual statement, filing, owner, 308.474
Applications, processing and fee, 308.466, 308.468
Boundary determination, 308.457
Condominiums, 308.479
Disqualification, 308.471
Fee, application processing, 308.468
Notice of approval, filing deadline, 307.512
Policy, 308.453
Qualifications, 308.462
Statement, owner, rehabilitation project finished, 308.471
Sunset, 308.450, 308.477, 308.481
Termination of assessment, 308.477, 308.479
Valuation, 308.459
Rehabilitation facilities, exemption, 307.130
Rentals, tax liens, 305.140
Religious organizations, see RELIGION AND RELIGIOUS ORGANIZATIONS
Remedies, ORS Chapter 305, exclusive, 305.845
Removal of value of real property, 311.420
Rental housing, see Housing, this topic
Reports
See also Notices, this topic; Records and recording, this topic; Statements, this topic

TAXATION

Abandonment of purpose, 311.815
Amounts requiring refund, 311.806
Appeal decisions, 305.440
Appropriation for, 305.785
Assignment, 305.271
Boundary changes
Authorized in event of certain changes, 311.821
Reimbursement out of general fund, 311.821
Business personal property, 311.642, 311.806
Claim for, procedure, 305.270
Claims, property tax, 310.143
Court orders, unsegregated tax collections account, payments, 311.813
Debts owed state agencies, setoffs, 293.250, 293.254
Destroyed or damaged property, 308.425, 311.806
Emergency communications tax, 403.220
Estate tax, see ESTATE TAX
Interest on, 305.220, 305.222, 305.775, 311.806, 311.812
Invalid taxes, 305.765, 305.770, 305.785
Invalidated tax law, prior year, 305.780
Leased public property, 307.166
Local government units, claim for refund, manner, 310.143
Manufactured structure or floating home, when prohibited, 311.808
Marijuana tax, 475B.710
Offsets
Courts, 1.196
Debts owed state, 293.250, 293.254
Reciprocity, state-federal, 305.612
Pending appeal, 311.806
Prior years, invalidated tax laws, 305.780
Procedure, 305.780
Property not within jurisdiction, 311.806
Reserve account, 311.807, 311.814
Special tax, abandonment of purpose, 311.815
Transfer prohibited, 305.271
Transit lodging taxes, 320.320
Transportation project taxes, 320.430
Unsegregated tax collections account, refunds out of, 311.813
Rehabilitated residential property, limited assessment
(Generally), 308.450 et seq.
Annual statement, filing, owner, 308.474
Applications, processing and fee, 308.466, 308.468
Boundary determination, 308.457
Condominiums, 308.479
Disqualification, 308.471
Fee, application processing, 308.468
Notice of approval, filing deadline, 307.512
Policy, 308.453
Qualifications, 308.462
Statement, owner, rehabilitation project finished, 308.471
Sunset, 308.450, 308.477, 308.481
Termination of assessment, 308.477, 308.479
Valuation, 308.459
Rehabilitation facilities, exemption, 307.130
Rentals, tax liens, 305.140
Religious organizations, see RELIGION AND RELIGIOUS ORGANIZATIONS
Remedies, ORS Chapter 305, exclusive, 305.845
Removal of value of real property, 311.420
Rental housing, see Housing, this topic
Reports
See also Notices, this topic; Records and recording, this topic; Statements, this topic

TAXATION (Cont.)

Reports (Cont.)

Annual statement from tax roll by tax collector, 311.531
Bankruptcy collections, 311.489
Cigarette tax, see CIGARETTE TAX
Communication-related property, exemption, 308.681
Due dates, see Due dates, this topic
Emergency communications tax, consumers, 403.217
Enterprise zones, 285C.130, 285C.150
Estate tax, natural resource property credits, 118.140
Governor’s tax expenditure reports, 291.201 et seq.
Historic property special assessment, 358.500
Indian tribes, see note after, 307.181
Order requiring filing, 305.263
Oregon transparency website, tax expenditures, 276A.253, 276A.256
Potential refund credits, 305.286
Property appraisal, by assessor, 308.050
Transient lodging taxes, 284.148
Transportation project taxes, 320.455
Utilities, mileage, by companies, 308.645
Wage tax, transportation services, 320.550

Representation of taxpayers
(Generally), 305.230
Attorney fees, costs, expenses, allowance, 305.447, 305.490, 305.790
Legal advice
County officers and employees, 8.690
Department of Revenue, tax laws, 305.110
Employee of county or Revenue Department, 305.245
Representation before Department, 305.230, 305.245, 305.260
Representation, employee, county or Department, 305.245
Small business corporation, representation by stockholder, 305.494
Partner, general, 305.230
Personal income tax, see INCOME TAX (STATE)
Persons qualified, 305.230
Recognition by Revenue Department, 305.230
Small business corporation stockholders, 305.230, 305.494
Tax matters partner, designated, 305.242

Reproduction costs, determining value of property, 308.275
Reservations, Indian property, see Indians, this topic
Results-based innovative and efficient administration, legislative findings, 306.113
Retail stores, nonprofit entities, donated items, exemption, 307.130
Retirement and pensions, see RETIREMENT AND PENSIONS

Returns
(Generally), 308.290
Confidential, 308.290
Date, filing or receipt, 293.660, 305.820
Emergency communications tax, 403.215
Failure to file, penalties, 305.422, 305.992, 308.295, 308.296, 308.300, 311.223
False, prohibited, 305.815
Mailing, 293.660, 305.820
Marijuana tax, 475B.710
Order requiring filing, 305.263
TAXATION (Cont.)

Returns (Cont.)
Penalties
Disposition of, 308.302
Failure with intent to evade tax, 308.300
False return, 305.815, 308.990
For failure to file, 305.422, 305.992, 308.295,
308.296, 308.300, 311.223
Waiver, failure to timely file, 305.422, 308.296
Personal property
(Generally), 308.290
Failure to file, 305.422, 308.296
Preparation for another, accountants, furnishing
taxpayer name and address, 673.415, 673.710
Transcript lodging taxes, 320.315
Transportation project taxes, 320.445
Verification, 305.810
Wage tax, transportation services, 320.550

Revenue estimates, see STATE FINANCE
Revenue, Department of, see REVENUE,
DEPARTMENT OF, generally
Review, see Appeal and review, this topic

Rights of way
Public ways, exempt, 307.200
Railroads, see Railroads, this topic

Riparian habitat
(Generally), 308A.350
Additional taxes
Payment and collection, 308A.371
Withdrawal from riparian land designation,
215.783, 308A.368
Application for exemption, 308A.356
Approval or disapproval of application, 308A.362
Definitions, 308A.350
Designation, effect, 308A.733
Duration of exemption, 308A.365
Farm, forest, open space land, 308A.377
Legislative intent, 308A.353
Local governments, authorization of designation,
308A.359, 308A.360, 308A.362
Reports, owners, 308A.374
Rules, 308A.383
Standards and criteria for exemption, 308A.359

Road assessment districts
See also Special road districts, this topic
Ad valorem tax, 478.430
Assessment, limitation, 371.500
Authority, 371.336
Limitations, formation petitions, existing districts,
effect, 371.385
Local Budget Law not applicable, 294.316
Proceeds, disposition, 371.360
Road lighting tax, 478.450
Special tax levy, 478.410
Tax levy, 371.336
Uncollected taxes to annexing city, 222.510

Road districts
County road districts, see County road districts,
this topic
Road assessment districts, see Road assessment
districts, this topic
Special road districts, see Special road districts,
this topic

Roads, see Highways and roads, this topic
Rolls, see Assessment rolls, this topic; Tax rolls,
this topic
Rules
(Generally), 305.100, 305.102, 305.125, 306.220
Ad valorem levy, rate, 310.090
Amusement device taxes, computation, payments
etc., 320.110
Application of rules, generally, 305.125
Appraisers, qualifications, 308.010

TAXATION (Cont.)

Rules (Cont.)
Assessment rolls, 308.215, 308.219
Central assessment, 308.655
Constitutional property tax limit, carrying out pro-
visions, 305.102
Corporations
Consolidated taxable income, federal, adjust-
ments to, application for relief, 317.725
Income taxes, 318.060
Credits
Commercial lending institutions, energy conser-
vation loans, 317.112
Crop donations, form, 315.156
Dependent care assistance, election to file claim,
315.204
Dependent care facilities, 315.208
Education and research, qualified research
activities, 317.152, 317.153
Low income housing, 317.097
Potential refund credits, property tax appeals,
305.286
Reforestation, underproductive forestland,
315.104
Declaratory rulings, 305.105
Deferral of assessments for local improvements,
311.735
Deferred taxes
Condemnation, effect, 311.683
Liabilities, 314.302
Limiting lien amount, reflecting limit in county
records, 311.679
Delinquency or refunds, interest rates, adjustments
in, 305.220
Distressed area, boundary determination, 308.457
Domestic insurers, taxable income, computing,
317.655
Electronic filing, exemption and special assessment
applications, 306.265
Enterprise zones, 285C.125, 285C.215
Estate tax, 118.010, 118.013, 118.016, 118.140,
118.265
Exemptions
Electronic filing, applications, 306.265
Leased property, 307.112
Farm use special assessment, 308A.059, 308A.091
Federal income tax, proration, 314.085
Financial institution data match system, 305.094
Food processing equipment, exemption, 307.459
Fuel taxes, see FUEL TAXES
Historic property special assessment, 358.545
Industrial plants, appraisal and valuation of, confi-
dentiality, 308.411, 308.413
Industrial property, 305.489, 306.126
Interstate broadcasters, apportionment of income,
314.688
License lists, 305.385
Liens, certification fee, 87.816
Local Budget Law, 294.438, 294.495, 294.500,
305.102
Local improvements, deferral of special assess-
ments, 311.735
Local, collection and distribution etc., 305.620
Low income housing, credit, 317.097
Marijuana tax, 475B.707, 475B.750
Motor vehicles
Fuel taxes, see FUEL TAXES
Proof of payment of taxes, 803.203
Multiple tax statements, computer record in lieu,
311.253
Multiple unit housing, optional special assessment,
308.712, 308.714, 308.724
TAXATION (Cont.)

Rules (Cont.)

- Notices, generally, means of providing, 305.127
- Oil and gas, reports, making and filing, 324.320
- Open space lands, assessment, 308A.318, 308A.330
- Partnerships, real estate mortgage conduit, prohibition of taxable year, 314.085

Penalties

- Assessments, waiver or reduction, 308.030
- Penalty not imposed, by department rule, 305.229
- Petition, declaratory ruling, 305.105
- Real market value, determination, 308.205
- Records, authorized disclosures, 305.193, 320.332
- Refunds
  - County, calculation, 311.807
  - Potential refund credits, property tax appeals, 305.286
  - State-federal, reciprocal offset agreement, fees, 305.612
  - Representation of taxpayers, 305.230
- Retirement distributions, paid to other state, credit, 316.159
- Returns
  - Consolidated returns, 314.505, 317.710
  - Property tax, generally, 308.290
- Riparian habitats, 308A.383
- Corporation or shareholders, elections, contravening, 314.744
- Sales data, ratio study, assessor preparing, 309.200
- Single-unit housing, 307.664
- Soil and water conservation districts, 568.495
- Special assessments for local improvements, deferral, 311.735
- Special districts, surplus assets, credit, 198.955
- State levy, certification, apportionment etc., 311.658
- Statements, 311.250
- Suspension of collection, 305.155
- Tax court, rules of procedure, 305.425
- Tax supervising and conservation commission, 294.670
- Transient lodging taxes, 320.302, 320.315, 320.332
- Transportation project taxes, 320.425, 320.480
- Treasury, United States, application, 317.013
- Urban renewal, 457.440, 457.470
- Wage tax, transportation services, 320.550
- Waiver of penalties, 305.145
- Warrants, business personal property, 311.636
- Wildlife habitat conservation and management plans, 308A.409
- Withholdings, conveyance of real estate, authorized agents, 311.411, 314.238

Rural fire protection districts, see RURAL FIRE PROTECTION DISTRICTS

Rural health care facilities, 307.804, 307.806

Rural renewable energy development zones, see ENTERPRISE ZONES

Sales

- Bicycles, 320.415 et seq.
- County governing body, sale by, 275.110
- For public water supply purposes, 275.080
- Foreclosures, see Foreclosures, this topic
- Marijuana, see MARIJUANA
- Mineral, 275.298, 275.300
- Mineral rights, 275.312, 275.314, 275.316
- Oil and gas rights, 275.294
- Proportional liability, 311.275
- Timber, 275.290
- To United States, 275.070
- Use, net income tax, imposed by units of local government, 305.620
- Vehicles (transportation project taxes), see TRANSPORTATION

TAXATION (Cont.)

Sanctuary authorities, see SANITARY AUTHORITIES

Sanitary districts, see SANITARY DISTRICTS

Scenic easements, 271.729, 271.785

Schools and school districts, see SCHOOL FINANCE

Science museums and scientific institutions, exempt, 307.130

Seal, Department of Revenue, official, 305.025

Secrecy clause, exceptions, Legislative Revenue Officer, 308.290

Secretary of State

- Disclosures of taxpayer information to, 314.840
- Federal tax liens, 87.816, 87.821
- Filing of duplicates, certain documents, with, 198.780
- Notice of federal liens, 87.806
- Personal property tax roll, returns, availability, 308.290
- Property, foreclosure, Attorney General expense reimbursement, 312.020
- Refunds, 305.775
- Revenue Director, filings, 305.057, 305.065
- Warrants, business personal property, see Warrants, this topic

Segregation of property, 311.280

Seizure of property, 311.644

Self-employment earnings tax, 267.300, 305.620

Senior citizens

- Homestead deferral, see Deferral, this topic
- Nonprofit homes for elderly, see Nonprofit homes for the elderly, this topic
- Property tax work-off programs, 310.800
- Senior services centers, 307.147

Senior Property Tax Deferral Revolving Account, see FUNDS AND ACCOUNTS

Serial levies, see Local option taxes, this topic

Service of process, see PROCESS

Setoffs in collection, sums due debtor, 293.250, 293.254

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

Severable interest, assessment, 308.115

Sewer systems

- Assessments, 224.090
- Service charges and collections, 450.130, 454.225
- Sewage treatment facilities, exemption, 307.118

Sheriffs

- Cigarette tax, 323.240, 323.390
- Corporate excise, income tax, 314.419, 314.430
- Income tax, 314.419, 314.430, 316.207
- Mobile home taxes, 311.512
- Motor carrier taxes, 825.504
- Property tax, transferred, 311.070, 311.075
- Tax collecting functions, obligations, transferred to tax collector, 311.070, 311.075
- Timber taxes, 321.570

Ships and shipping

- See also Boats, this topic
- Assessment, 308.256, 308.260, 308.505 et seq.
- Bond, 308.260
- Central assessment, see Central assessment, this topic
- Collection, 305.410, 308.621, 311.655
- Emergency equipment, maritime fire and safety, exemption, 307.197
- Exemptions, see Exemptions, this topic
- Floating reduction or processing plants, 308.260

T-34
TAXATION (Cont.)

Ships and shipping (Cont.)
- Local assessment, 308.256, 308.260
- Offshore oil drilling rigs, self-propelled, 308.256
- Place of assessment, as, 308.256

Single unit housing
- Construction period extension, 307.677
- Definitions, 307.651
- Exemption procedures
  - (Generally), 307.657, 307.664
  - Approval criteria, 307.671
  - Denial of application, review, 307.674, 307.687
  - Notice of approval, filing deadline, 307.512
- Legislative findings, 307.654
- Median sales price, 307.661

Situs of property
- (Generally), 307.030
- Airports, 308.550
- Mobile modular units, removal from, 308.865, 308.866
- Place of assessment, as, 308.105
- Utilities, 308.505

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

Soil and water conservation districts
- Authority, levy, 568.806, 568.807, 568.808
- Bonds
  - General obligation bonds, special taxes, 568.803
  - Special assessment improvement bonds, 568.805
- Boundary changes, filing, 568.435
- Consolidation of districts, 568.450
- Dissolution of district, 568.495
- Local Budget Law not applicable, 294.316

Solar energy, exemption, 307.175


Special assessments
- (Generally), 307.032
- Applications
  - Change of classification, 308A.724, 308A.733
  - Electronic filing, 306.265
  - Brownfields, see note after, 307.430
- Change
  - Application, 308A.724, 308A.733
  - Open space use, change to, 308A.727
  - Request, 308A.724
- Withdrawal of application, 308A.733
- Classification, application for change, 308A.733
- Conservation easements, see Conservation easements, this topic
- Conservation management or deed restrictions, effect, 308A.740, 308A.743

Disqualification
- Additional taxes
  - (Generally), 308A.703
  - Calculation, 308A.703, 308A.712
  - Cancellation, uncollectible taxes, 311.790
  - Circumstances when not imposed, 308A.709
  - Deferral, 308A.706, 308A.712, 308A.724
  - Definitions, 308A.700
  - Imposition, owner request, 308A.715
  - Parks or open spaces, land divisions for, 215.783
  - Appeal, 308A.718
  - Application for change of special assessment, 308A.724
  - Conservation easements, 215.236, 308A.465, 308A.703 et seq.
  - Conservation management or deed restrictions, effect, 308A.740, 308A.743
  - Definitions, 308A.700
  - Explanation, county assessor, 308A.718

TAXATION (Cont.)

Special assessments (Cont.)
- Disqualification (Cont.)
  - Forestland assessment, see TIMBER TAXES
  - Notice, 308A.718
  - Parks or open spaces, land divisions for, 215.783
  - Wildlife habitat, 215.236, 308A.430
  - 308A.703 et seq.
  - Farmland, see Farmland, this topic
- Forestland assessment, see TIMBER TAXES, generally
- Historic property, see Historic property special assessment, this topic
- Local governments, impact on
  - Forgone property taxes, calculation, reimbursement, 306.359
  - Legislative findings, 306.350
  - Property Tax Expenditure Funding Account, 306.356
  - Property tax expenditure, defined, 306.353
  - Relief, 306.353, 306.359
  - Local improvements, see ASSESSMENTS
  - Multifamily housing, see Multiple-unit housing, this topic
  - Open space lands, see Open space lands, this topic
  - Riparian habitat, see Riparian habitat, this topic
  - Soil and water conservation districts, improvement bonds, 568.805
  - Time limitation, generally, 315.037
  - Wildlife habitat special assessment, see FISH AND WILDLIFE

Special road districts
- (Generally), 371.336, 371.360
- Boundary changes, filing, 371.359

Tax zones
- Boundaries, 371.356
- Elections, 371.356
- Establishment, 371.353, 371.356
- Itemization of property tax, 371.357
- Notice, proposal to establish, public hearing, 371.354
- Operating tax rate, 371.356, 371.357
- Proposal, public hearing, 371.354, 371.356

Sports and convention facilities, exemption, 307.172

Spouses, see SPOUSES

Standard forms, tax statement, value increase notice and personal property return, 306.245

Standing to appeal, 305.275, 305.570

State budget, tax expenditure reports, see STATE FINANCE

State Land Board
- Cancellation of lists, effect, 311.804
- Furnishing lists of sold public lands, 308.270

State lands
- See also Public lands, this topic
  - Assessment, 308.270
  - Contracts of purchase, 307.100
  - Drainage districts, 547.455
  - Exemption, 307.090
  - Land use permit, utilized, exemption, 307.110
  - Leased
    - Exemption, 307.168
    - Rented, 307.095, 307.110
    - Parking facilities, 276.592, 307.095

State tax levy
- Apportionment, 311.657
- Certification, 291.445
- Collection and payment, 311.658
- Determination of necessity, 291.342, 291.445
- Higher education building bonds, 286A.833, 286A.848
  - CONST. XI-F(1) §3, CONST. XI-G §3

T-35
TAXATION (Cont.)

State tax levy (Cont.)
- Pollution control facilities, state indebtedness, CONST. XI-H §4
- Real or personal property projects, state, bonds, CONST. XI-Q §2
- Reforestation, bond principal and interest, CONST. XI-E §1
- Restricted to levies for bonds, 311.660
- Small scale local energy loans, bond principal and interest, CONST. XI-J §4
- Validity, 311.662
- Veterans loans, bond principal and interest, CONST. XI-A §4
- Water development projects, bond principal and interest, CONST. XI-I(1) §4

State Treasurer
- Receiving state tax, 311.375
- Sewage systems, authority, 224.400
- To receive all funds from Department of Revenue, 305.760

Statements
- See also Notices, this topic: Reports, this topic
- Computer record, 311.253
- Contents, 311.250
- False, penalty, 305.815, 305.990, 307.990
- Mailing
  - To each taxpayer, 311.250
  - To mortgagee upon written request, 311.252
- Real estate, conveying fee title, requirement, 93.260, 205.234
- Securing exemption, 307.162
- Tax collections, 311.395
- Taxes collected and uncollected, 311.531
- Utility companies
  - Annual, 308.520, 308.525
  - Extension of time, 308.535
  - Various, 308.530
- Verification, 305.810

Statute of limitations
- (Generally), 305.425
- Appeals to Tax Court, 305.280
- Cigarette tax, 323.435
- Corporate excise, income, 314.310, 314.410, 314.415
- Extending, order of director, 305.157
- Foreclosure sale, proceedings affecting, 312.230
- Judicial review, Department of Revenue orders, 305.275
- Omitted property, placing on rolls, 311.216
- Refunds, 311.806
- Relisting, reassessment, reliev, 311.120

Stipulations
- Boards, entering into record, 309.110
- Valuation judgment, after changes, 308.242

Stores, nonprofit entities, donated items, exemption, 307.130


Streets and alleys, see Highways and roads, this topic

Student housing
- Definition, 307.471
- Household furnishings, exemption, 307.145

Subdivisions and partitions
- Approval, tentative plan, 92.090
- Assessments, local improvements, see ASSESSMENTS
- Definitions, 92.010
- Prohibition of sales or transfer prior to recordation of plat, 92.025
- Recording, requisite, 92.095
- Special determinations of value, 308.156

TAXATION (Cont.)

Subdivisions and partitions (Cont.)
- Surveying, fee, 92.100

Subpoenas
- (Generally), 305.190, 305.420, 308.316
- Cigarette, 323.235
- County assessor, 308.316
- Income, 314.425
- Industrial plant valuation, 305.420
- Magistrates, issuance, 305.420
- Marijuana tax, 475B.725
- Property, 308.316
- Tax Court proceedings, 305.420
- Transportation project taxes, 320.465

Summaries of Assessments and Levies Report, 308.320

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

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

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

Surveyors
- Plats, generally, fee, 92.100
- Qualifications, 204.016

Suspension of collection, 305.155

Tangible personal property, defined, 307.020

Tangible property taxable, 307.190

Tax assessors, see COUNTY ASSESSORS, generally

Tax collector
- See also Collection, this topic
  - (Generally), 311.005, 311.055
- Actions against, 311.015, 311.345
- Annual statement of tax roll, 311.531
- Assessor as, 308.260, 311.465
- Bonds, warrants as payment for tax, 311.265, 547.455
- Charter counties, 306.005
- Copies of tax statements to mortgagee, 311.252
- Defined, 311.005
- Delinquent taxes, see Delinquent taxes, this topic
- Deputies and clerks, 311.065
- Designation, 311.055
- Distraining property, 311.470
- Distribution of tax
  - (Generally), 311.375
  - Changed or additional levies, 311.390
  - County treasurers, forwarding state taxes, 311.375
  - Deposit in unsegregated tax collections account, 311.392
  - Distribution percentage schedule, 311.390
  - Option to advance prior to collection, 311.392
  - Payment of refunds, 311.392
  - Payment to taxing units, 311.395
  - Property tax relief money, 310.585
  - Statement of collections, 311.395

Drainage districts
- Collection, 547.480
- Waiver of penalty and interest, 547.490
- Failing to pay over, damages, interest, penalty, 311.345
- False returns, fraud, action against, 311.015
- Foreclosure, 312.030, 312.050, 312.110
- Functions, obligations of sheriff, transferred to, 311.070, 311.075

Irrigation districts
- Bonds and interest as payment, 545.589
- Correction of delinquent tax roll, 545.462

T-36
TAXATION (Cont.)

Tax collector (Cont.)
Irrigation districts (Cont.)
Under contract with United States, cancellation of payments, 545.355
Money received for specific object, 311.345
Penalties
(Generally), 311.990
For not paying over, 311.345
Receipts, see Tax receipts, this topic
Record systems, standardized, Department of Revenue, 306.125
Redemption, 312.130, 312.140, 312.190
Refunds by, 311.806
Review of acts of, 305.275
Sale of foreclosed lands, 275.120, 275.150
Settlement with county treasurer, 311.395
Surety bond, 311.060
Undivided interests, payment to, 308.125
Unit ownership declaration, approval, 100.110

Tax consultants and preparers, see Tax consultants and preparers, generally

Tax Court, see Tax Court, generally

Tax Court
Tax Court, see Tax Court, generally

Tax consultants and preparers, see Tax Consultants and preparers, generally

Tax courts

Tax Court, see Tax Court, generally

Tax receipts
(Generally), 311.356
Form, contents, 311.361
Taxes collected in advance on extension on tax roll, 311.370
Temporary, 311.361

Tax reduction programs
(Generally), 305.145
Apportionment to counties, determination, 310.595
Distribution of moneys to counties, 310.585
Floating homes, eligible as homesteads, 310.623
Mobile homes, see Mobile homes and manufactured structures, this topic
Property tax work-off programs, 310.800

Tax rolls
See also Assessment rolls, this topic
Address, noting, 311.560
Advance collections, 311.370
Assessment roll becoming, 311.115
Code areas, use of, 310.147
Correction for subsequent years, pending appeal, 305.285
Corrections
Additional taxes due, 311.206
By petition, maximum assessed value, 311.234
Errors or omissions, 311.205
Omitted property, adding to roll, 311.223
Square footage, 311.234
Delinquent taxes, entry on roll, 311.125
Department, authority, corrections, 311.205
Destroyed or damaged
Clerical help, material, furnishing, 311.145

TAXATION (Cont.)

Tax rolls (Cont.)
Destroyed or damaged (Cont.)
Transcripts of unpaid tax, 311.140
Errors and omissions, correcting, 311.205
Form of, 308.217
Hardship relief, striking from roll, 307.475
Homestead deferred property listing, 311.674
Omitted property, procedure, 311.216
Payments, entry, 311.356
Pending appeal, 305.285
Placing certain property on, 311.120
Potential refund credits, 305.286
Preparing, 311.120
Relisting, reassessment, relaying, 311.120
Residential property, ordering change or correction, 305.288
Restoration of destroyed or damaged rolls, 311.140
To collector in charter counties, 311.020
Uncollected tax, adding, 311.120
Warrant authorizing collection, 311.110

Tax statements, see Statements, this topic

Tax supervising and conservation commission, see Tax supervising and conservation commission, generally
Tax tables
Income tax, 316.037
Withholding tax, 316.847

Tax year, definition, 308.007

Taxable period, termination, 314.440

Taxing districts, code areas, amount raised, 310.153

Taxpayers' index, contents, 308.245

Taylor Grazing Act
Leased property of the United States, exemption, 307.060
Tax compromise, 311.800

Telephones and telecommunications
See also Utilities, this topic
Allocation and apportionment of taxes, 314.280
Assistance with tax law questions, phone lines, Department of Revenue, 305.261, 305.262
Central assessment, see Central assessment, this topic
Emergency communications tax, see Emergencies and disasters, this topic
Internet access taxes, prohibition, 305.822
Local taxes prohibited, 305.822, 305.823
Privilege tax, 221.515
Taxes allowable as operating expense, 759.219

Television, see Television

Tenant or occupant paying tax, rights, 311.285

Thermal power plants, see Hydroelectric and thermal plants, this topic

Timber, see Timber TAXES, generally

Timeshare estates, method for notice and appeal, timeshare instrument, inclusion, 94.821

Tobacco products tax, see Tobacco products tax, generally

Toll bridges, assessment, 308.515
TAXATION (Cont.)

Total value of all property in the district, defined, 328.245

Tourist facilities, transient lodging taxes, see

Trade secrets, intangible personal property exemption, 307.320, 307.030

Training, board of property tax appeals members, 306.152

Transfers of property

Effect on lien, 311.410

Tax prohibition, real property transfers, 306.815, CONST. IX §15

Transit lodging taxes

Definitions, 320.300, 320.302, 320.332

Local taxes, 320.332, 320.345, 320.347, 320.350

State taxes

Annual reports to Legislative Fiscal Officer, 284.148

Application of laws, 320.330

Due dates, 320.315

Enforcement, collection, 320.325, 320.330

Exemptions, 320.308

Payment of tax, 320.315

Rate and computation of tax, 320.305

Records, confidentiality, disclosures, 192.355, 320.310, 320.332, 320.340

Refunds, 320.320

Reimbursements to collectors, 320.305

Returns, form, 320.315

Revenues, distribution, 284.131, 284.148, 320.335

Rules, 320.302, 320.315, 320.332

Transit supportive multiple-unit housing, see

Multiple-unit housing, this topic

Translator

(Generally), 354.605, 354.715

Definition, 354.605

Transportation, see TRANSPORTATION

Travel trailers, homestead, as, 308.880

Treasurer, State, see State Treasurer, this topic

Treasurers, county, charter counties, 306.005

True cash value (real market value), see Real

market value, this topic

Trustees, assessments, valuations, 308.135

Unarmed combat sports and entertainment wrestling events, gross receipts, see UNARMED

COMBAT SPORTS AND ENTERTAINMENT WRESTLING

Underground storage tanks, local government taxes, prohibition, 466.727

Undivided interest in real property, assessment of, 308.125

Uniformity of taxation

Assessed value among counties, 306.120, 308.310 et seq.

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

Department of Revenue, to secure, 306.120

Forms seeking attainment, Department, 305.160

Rate to be uniform throughout district, 310.105

Unitary tax, see CORPORATE EXCISE AND

INCOME TAXES

United States

Agencies, furnishing lists of sold public lands, 308.270

Application of tax laws in federal areas, 305.605

Decedents’ estates, preferred claims, 115.125

Estate tax

Apportionment, see ESTATE TAX

Connection to federal laws, 118.007

Federal areas, state laws applicable, 305.605

TAXATION (Cont.)

United States (Cont.)

Garnishment exemption, earnings, exception, 18.385

Income

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

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

Private foundation trusts, compliance, 128.085, 128.095

Returns, incorporation, state income tax returns, 316.457

Split-interest trusts, compliance, 128.090, 128.095

Subtraction, state taxable income, 316.127, 316.680, 316.685

Information, access, 308.290, 314.840

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

Irrigation districts, certain payments, 545.355

Jurisdiction over certain land, 272.040

Lands conveyed to, tax compromise, 311.800

Liens, federal

National forest, acquisition, 272.050

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

Property

Collection of taxes, 311.650, 311.651

Exempt from taxes, 307.040

Improvements on settled or claimed land, 307.070

Taxation of when held by

Person under contract of sale, 307.050

Person under lease, 307.060

Taxable owner under contract of purchase, 307.100

Refunds, reciprocal offsets, 1.196, 305.612

Returns, reports

Income, adjustments, state, effect, 314.140, 314.380, 314.410

Insurance, personal, controlled, 746.065

Sale of county lands to, 275.070


Universities

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

Exempt property, generally, 307.090

Financing agreements, OHSU, effect on tax status, 353.420

Parking property, 307.095, 307.110

Unknown owner, assessment to, 308.240

Unsecured personal property, collection, summary, 311.465

Unsegregated tax collections account

Distribution ratio, 311.390

Interest, distribution, 311.395

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

Tax-deferred homestead, penalties, refunds, 311.691

Urban renewal

(Generally), 457.035, 457.435

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

Certification of assessed value, 457.430

Certification of TCV in project area, 457.430

Collection methods, existing plans, 457.435

Computation of tax rate, 457.440, 457.445

Consolidated billing tax rate, 457.445

Division of property taxes, 457.190, 457.420, 457.440, 457.470, CONST. IX §1c
TAXATION (Cont.)

Urban renewal (Cont.)

- Increased valuation, tax use, 457.440
- CONST. IX §1c
- Leased property, 457.240
- Limiting collections, 457.455
- Modification of assessed value, 457.470
- Payment of project indebtedness
- Effect of payment, 457.450
- Limiting collections, 457.455
- Notice to tax assessor, 457.450
- Tax attributed to increased valuation, 457.440
- CONST. IX §1c

Utilities

- Additional taxation, annexation, effective date, 222.005
- Allocation, interstate, 308.550

Apportionment

- Among counties, 308.565
- Companies using wire, pipe or pole lines, or operational routes, 308.575
- Interstate values, 308.550
- Railcar companies, 308.640
- To municipal corporations, taxing units, assessors, 308.621

Assessment roll

(Generally), 308.560
- Certified roll
  - Certification, 308.621
  - Corrections, 308.624, 308.636
  - Omitted property, 308.628, 308.632, 308.636
- Completion, certification, 308.621
- Date, finality, 308.540
- Description of property, 308.560
- Levy and collection of taxes, 308.621
- Mistakes, effect, 308.560
- Notices, 308.582, 308.595, 308.632
- Oath of director, 308.610
- Omitted property, 308.628, 308.632, 308.636
- Preparation, 308.540
- Public record, 308.615

Review

- Change in valuation, procedure, 308.595
- Completion, director’s review, 308.600
- Conference request, modifying tentative assessment, 308.584
- Corrections, 308.590, 308.605, 308.624, 308.636
- Delivery to Director, 308.585
- Entry of corrections, 308.605
- Public examination and review, 308.580

Businesses and services, property held for, assessment, 308.515

Central assessment, see Central assessment, this topic

Collection

(Generally), 308.621
- Delinquent taxes, 311.655

Definitions

(Generally), 294.311, 308.505
- Domestic water supply district, 264.110
- Rural fire protection district, 478.010

Delinquent taxes, actions, 311.655

Hydroelectric and thermal plants, see Hydroelectric and thermal plants, this topic

Interstate apportionment, 308.550

Liens on property, 308.640, 311.655

Mileage reports by companies, 308.645

Office, principal, maintaining, 308.650

Omitted property assessment, 308.628, 308.632, 308.636

Operational routes, apportioning assessed value, 308.575

TAXATION (Cont.)

Utilities (Cont.)

- Oregon Community Power
  - In lieu payments, 757.883
  - Privilege tax, 221.450
- Penalities, 308.990
- People’s utility districts, see People’s utility districts, this topic
- Personal property, classified, 308.510
- Pipe or pole lines, apportioning assessed value, 308.575
- Privilege taxes, 221.450, 221.515
- Property
  - Defined, classified, 308.505, 308.510
  - Having situs in state, defined, 308.505
  - To whom assessed, 308.517
- Railroads, see Railroads, this topic
- Real property, classified, 308.510
- Situs, determination, 308.505
- Statements to Department of Revenue
  - Contents, 308.525
  - Effect on other reports, 308.530
  - Extension of time, 308.535
  - Required, 308.520

Telecommunications, see Telephones and telecommunications, this topic

United States, leased property, electricity transmission, 308.340

Wire, apportioning assessed value, 308.575

Vacation of judgment, foreclosure, 312.240

Valuation and value

(Generally), 308.235

- Appeals, 309.020 et seq.
- Appraisal by county not at TCV, action by department, 308.062
- Assessment roll correction, value increase, notice, 311.208
- Assessor duties, 308.330
- Basis for assessment, 308.232, CONST. XI §11
- Changes in valuation judgment, after assessment roll certified, 308.242
- Conservation easements, 271.729, 308A.459
- Dissipation, removal or destruction of, 311.420
- Exempt real property, certain, summary, 307.035
- Factors, utilities, 308.545
- Farmland, see Farmland, this topic
- Increase, filing extension, 308.240
- Industrial property, see Industrial property, this topic
- Jurisdiction of tax court to determine, 305.412
- Land use planning, consideration, 308.235
- Maximum assessed value, see Limitations, this topic
- Multiple-unit housing
  - Exemption, 307.631
  - Optional special assessment, 308.707, 308.712
- One-hundred percent value required, 308.232
- Personal property, 100 percent of real market value, 308.225, 308.232, 308.250
- Real market value, see Real market value, this topic
- Reduction in value, after assessment roll certified, 308.242
- Residential property, valuation changes, substantial error, 305.288
- Scenic easements, 271.729, 271.785
- Special determinations of value
  - (Generally), 308.149 et seq.
  - Definitions, 308.149, 308.151
  - Lot line adjustments, 308.159
  - Multiple special determinations of value, 308.166
- New property and new improvements, 308.153

T-39
TAXATION (Cont.)

Valuation and value (Cont.)
  Special determinations of value (Cont.)
    Omitted property, 308.156
    Property tax account modifications, 308.162
    Qualification, exemption, partial exemption or special assessment, 308.156
  Rezoning, 308.156
  Subdivision or partition, 308.156
  Total, defined for school district, bonding purpose, 328.245
  Trustees, personal representatives, 308.135
  Unit valuation, utilities, 308.555
  Wildlife habitat special assessment, 308A.427

Vector control district, levy, collection of taxes, limitation, 452.160

Vehicles, see Motor vehicles, this topic

Verification, see VERIFICATION

Vertical housing development zones
  Acquisition, disposition, and development of property, 307.854
  Definitions, 307.841
  Designation of zone, 307.844
  Exemption procedures
    (Generally), 307.864
    Application, fees, 307.857
    Certification, 307.857, 307.858
    Decertification, 307.861, 307.866
    Disqualification, 307.866
    Monitoring of projects, 307.861
    Notice of approval, filing deadline, 307.512
    Requirements for projects, 307.858
    Termination of zone, effect, 307.867
  Nonparticipation of district, 307.844
  Notice to county assessor, 307.512, 307.844
  Termination of zone, 307.867

Vessels, see Ships and shipping, this topic

Veterans
  Exemptions
    (Generally), 305.895, 311.110
    Amusement device tax, 320.080
  As payment for tax, 311.265
  Authorizing collection of taxes, 311.110
  Cancellation and satisfaction, 305.182
  Certificate, outstanding warrants, 305.184
  Cigarette tax, 323.390, 323.391
  Corporate excise and income taxes, 314.407, 314.430
  Designated utilities, 311.655
  Docketing, 314.407
  Fee, warrant search, certificate, 305.184
  Income tax (state), see INCOME TAX (STATE)
  Marijuana tax, 475B.715
  Mass transit district payroll tax, 267.385
  Motor carrier taxes, 825.504
  Oil and gas tax, 324.190

War veterans, see Veterans, this topic

Warrants
  (Generally), 305.895, 311.110
  Amusement device tax, 320.080
  As payment for tax, 311.265
  Authorizing collection of taxes, 311.110
  Cancellation and satisfaction, 305.182
  Certificate, outstanding warrants, 305.184
  Cigarette tax, 323.390, 323.391
  Corporate excise and income taxes, 314.407, 314.430
  Designated utilities, 311.655
  Docketing, 314.407
  Fee, warrant search, certificate, 305.184
  Income tax (state), see INCOME TAX (STATE)
  Marijuana tax, 475B.715
  Mass transit district payroll tax, 267.385
  Motor carrier taxes, 825.504
  Oil and gas tax, 324.190

TAXATION (Cont.)

Warrants (Cont.)
  Out-of-state collection, converting warrant to judgment, 305.180
  Payment of taxes with, 311.265
  Personal property
    (Generally)
      Execution, release of lien, 311.635
      Fees for service, 311.633
      Lien, 311.625, 311.635
      Mandatory process, 311.630
      Notice, 311.615
      Person, defined, 311.605
      Recordation, 311.625
      Service, 311.615, 311.629, 311.633
  Business personal property, electronic filing
    (Generally), 311.636
    Expiration and extension of notice, 311.637
    Fees, 311.636
    Public access to information, 311.638
    Rules, 311.636
    Sales of property
      Compromise tax payments, 311.642
      Disclosure notice by seller, 311.639
      Purchasers, release of lien, 311.641, 311.642
    Refunds, 305.760, 305.770
    Release, 305.140, 305.182
    Rights of taxpayers, generally, 305.895
    School districts, 328.213
    Tax Court judge expenses, 305.460
    Timber taxes, 321.570
    Tobacco products tax, 323.610
    Transient lodging taxes, 320.325
    Transportation project taxes, 320.450
    Unpaid taxes, filing warrants for, 305.182
    Witnesses, proceedings, fees, 305.200

Warranty deeds, see Deeds and conveyances, this topic

Wastewater treatment facilities, exemption, 307.118

Water associations, exemption, 307.210

Water authorities, boundary changes, filing, 450.988

Water control districts, see WATER CONTROL DISTRICTS

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

Water improvement companies, see WATER IMPROVEMENT COMPANIES

Water improvement districts, see WATER IMPROVEMENT DISTRICTS

Water supply districts
  Assessments
    (Generally), 264.300, 264.370 et seq.
  Farm zones, 308A.128
  Bond levy, 264.300
  Boundary changes, filing with assessor, 264.480
  Disposition, organization invalid, 264.220
  Farm use zones, 308A.128
  Fire protection, 264.300, 264.340
  Incorporation invalid, effect, 264.220
  Power of taxation
    (Generally), 264.300
    Fire protection, 264.340
    Street lighting system, 264.350

Water supply districts

Property taxes, generally, exemption, 307.090

Railroad property thereon exempt, 264.110

Street lighting, 264.350

Uncollected taxes to annexing city, 222.510

Warrants, tax payments with, 311.265
TAXATION (Cont.)

Watercraft, see Boats, this topic; Ships and shipping, this topic
Wearing apparel, personal effects, exempt, 307.190
Weather modification district, 558.340
Weed control, 569.420, 569.425
Weight-mile tax, see MOTOR CARRIERS
Wharf property, public, exempt, 307.120
Wildlife habitat special assessment, see FISH AND WILDLIFE
Wind erosion control districts, 568.880
Wine and wineries, see ALCOHOLIC BEVERAGES
Withdrawal of territory, see Annexation and withdrawal, this topic
Withholdings, conveyance of real estate, authorized agents, 311.411, 314.258
Witnesses (Generally), 305.190, 305.200, 305.990
Before department Fees and mileage, 305.200
Subpoenaing and examining, 305.190
Before Tax Court, subpoenas, 305.415
Cigarette, 323.235
Fees and mileage, 305.419
Income, 314.425
Property, 308.316
Tax Court subpoenas, 305.415, 305.420, 305.492
Woodlots, assessment, 308.205
Work-off programs, property taxes, 310.800
Workers’ compensation, see WORKERS’ COMPENSATION
Writs of attachment Personal property tax actions, 311.455
Utilities, delinquent tax, 311.655
Year, definition, 308.007
Zoning and planning, see Land use planning, this topic

TAXICABS

Local governments, franchising and regulation, 221.485, 221.495
Operators Assault, 163.165
Safety belts, exemption, 811.215
Workers’ compensation, nonsubject workers, 656.027
Regulation, motor carriers, nonapplicability, 825.017
Unemployment compensation exclusion, 657.046

TAXIDERMISTS

Regulation, 497.238, 497.258, 497.268

TAYLOR GRAZING ACT

Funds received under, 293.575, 294.070
Taxes, lands conveyed to United States under, 311.800

TEACHER STANDARDS AND PRACTICES COMMISSION

(Generally), 342.350
Appropriations, see STATE FINANCE
Chairperson, 342.380
Compensation and expenses, 342.390, 342.420
Educator Preparation Improvement Fund, 342.971
Employees, 342.410
Executive director, 342.410

TEACHER STANDARDS AND PRACTICES COMMISSION (Cont.)
Fingerprinting authority, criminal records checks, 342.223
Meetings, 342.390
Members, 342.350, 342.360, 342.390, 342.420
National Board Certification Fund, 342.122
Officers, 342.380
Quorum, 342.380
Reports
Annual reports, generally, 342.425
To legislature, see LEGISLATURE
Vice chairperson, 342.380

TEACHERS
See SCHOOLTEACHERS, generally

TEAR GAS
See WEAPONS AND FIREARMS

TEBEAU, WILLIAM
William Tebeau Memorial Highway, 366.923

TEEN DATING VIOLENCE
(Generally), 147.453, 339.366, 409.292

TELECOMMUNICATIONS
See also TELEPHONE AND TELEPHONE COMPANIES
(Generally), 759.005 et seq.
Accounts and accounting
(Generally), 759.120
Closing date, 759.130
Commission, records and accounts prescribed, 759.125
Depreciation accounts, 759.135
Advantage, special, soliciting or accepting, 759.280
Affiliated interest, contracts, see Contracts, this topic
Allocation of territories, see Territory allocation, this topic
Amortizations, rates, 759.200
Assistive devices, persons with disabilities, see Residential Service Protection Fund, this topic
Attachments
(Generally), 759.650 et seq.
Authority to regulate, 759.655
Definitions, 759.650
Fixing charges or rates, 759.660
Presumption, reasonableness of rates set by agreement, 759.670
Procedure, regulation, 759.675
Reasonable rate, considerations, 759.665
Attorney fees
Damage actions, 759.900
Information service providers, actions, 759.720
Broadband service
Broadband Advisory Council, Oregon, see note after, 285A.070
Emergency systems, see Emergency systems, this topic
State policy, 759.016
Universal service fund moneys, 759.425
Building code, accommodation of technology, 455.626
Cables, see Attachments, this topic
Carriers
See also Utilities, this topic
TELECOMMUNICATIONS (Cont.)

Carriers (Cont.)
- Audits, public records disclosure exemption, 192.345
- Carrier of last resort obligations, territory allocation, 759.506
- Electrical installations, licensing exemption, 479.540
- Minimum quality service standards, 759.450
- Municipal regulation, 221.510
- Penalties, 759.790
- Policy, 221.505
- Price cap regulation, see Price cap regulation, this topic
- Privilege tax, 221.515
- Property, damaging, criminal mischief, 164.365
- Unauthorized change in carrier (slamming), 759.730

Certificates
- (Generally), 759.020
- Certificate of authority, 759.020, 759.025
- Requirement, certificate of authority, 759.020
- Services on January 1, 1986, 759.025

Competitive zone service regulation, 759.050

Condemnation, rights of way, 759.075, 759.080

Contracts
- Affiliated interest
  (Generally), 759.390
- Judicial review, orders of commission, 759.390
- List, filing, 759.393
- Restriction, 759.390
- Hospice patient or deceased person, termination of service, 646A.801
- Reporting obligations, 759.393
- Special services to customers, 759.250
- State, 276A.412, 276A.415, 279A.050, 279A.075, 279B.075
- Utility property use, 759.385

Cooperative corporations, PUC authority, 759.225

Damage, utility liability, 759.900

Deceased person, termination of service, 646A.801

Definitions, generally, 759.905

Dental care, telehealth, 679.543

Depreciation accounts, 759.135

Disabilities, persons with, assistive devices, see Residential Service Protection Fund, this topic

Discrimination, rates, unjust, 759.260, 759.265

Disposal of property, approval required, 759.375

Electrical installation licensing, exemptions, 479.540, 479.940, 479.943

Electronic Transactions Act, Uniform, see ELECTRONIC TRANSACTIONS ACT, UNIFORM, generally

Emergency systems
- (Generally), 403.115, 403.120
- 2-1-1 system
- Access, telecommunications customers, 403.422
- Account, 403.435
- Contract, system facilitator, 403.415
- Contributions to establish, 403.430
- Creation, 403.410
- Definitions, 403.405
- Design, implementation, and support, 403.415
- Grants, 403.430
- Legislative findings, 403.400
- Regional information centers, 403.420
- Use by state agencies, 403.425
- 9-1-1 system
- (Generally), 403.115, 403.120
- Automatic number identifications, 403.135
- Blocking information, prohibitions, 403.135

TELECOMMUNICATIONS (Cont.)

Emergency systems (Cont.)

9-1-1 system (Cont.)
- Certification, telecommunicator or emergency medical dispatcher, 181A.560
- Communications districts, see EMERGENCY COMMUNICATIONS DISTRICTS, generally
- Compliance, proceedings, 403.165
- Confederated Tribes of the Warm Springs Reservation of Oregon, agreement, 403.170
- Confidential information, disclosures, 403.135
- County service districts, see COUNTY SERVICE DISTRICTS

Definitions, 403.105, 403.107
- Disaster recovery plan, 403.150
- Dispute resolution, public bodies, 403.160
- Emergency Communications Account, 403.235, 403.240
- Emergency medical dispatchers and telecommunicators, see EMERGENCIES AND DISASTERS
- Hearing or speech impairments, TTY capability, 403.145
- Improper use, offense, 165.570
- Jurisdiction plans, 403.130
- Jurisdictional boundaries, disregarding, safety agency agreements, 403.135
- Liability, immunity, 403.110, 403.132, 403.135, 403.137
- Location information, cellular devices, law enforcement, 403.132
- Multiline telephone systems, 403.137
- Pay phones, free calls, 403.140
- Response times during emergency, 403.156
- Strikes, workers, 243.736
- Compliance, proceedings, 403.165
- Coordination, State Chief Information Officer, 276A.403
- County service districts, see COUNTY SERVICE DISTRICTS

Definitions, 403.105, 403.107
- Dispute resolution, public bodies, 403.160
- Emergency medical dispatchers and telecommunicators, see EMERGENCIES AND DISASTERS

Hearing or speech impairments, TTY capability, 403.145
- Improper use, 165.570
- Interference with making a report, 165.572
- Interoperable communications, statewide plan, 403.445, 403.450, 403.455, 403.460, 403.465
- Jurisdictional boundaries, disregarding, safety agency agreements, 403.135
- Liability, immunity, 403.110, 403.132, 403.135, 403.137
- Location information, cellular devices, law enforcement, 403.132
- Misconduct with emergency phone calls, 166.095
- Multiline telephone systems, 403.137
- Office of Emergency Management duties and powers, generally, 403.120
- Pay phones, free calls, 403.140
- Policy, 403.100
- Primary public safety answering points, standards, 403.250
- Radio and data districts, see RADIO AND DATA DISTRICTS, generally
- Response times during emergency, 403.156
- Revenues from tax, distributions, uses, 403.235, 403.240, 403.245
- Rules, 403.107, 403.120, 403.132, 403.215, 403.228, 403.250
- Student safety tip line, 165.570, 339.329

T-42
TELECOMMUNICATIONS (Cont.)

Emergency systems (Cont.)
Taxation, see TAXATION
Telecommunications Policy Committee, 181A.375

Extended area service
Portland to Molalla, 759.259
Portland to Scappoose, 759.257
Price cap regulation, 759.410
Toll definition, exemption, 759.005

Flat rate service, toll definition, exception, 759.005
Hospice patient, termination of service, 646A.801
Information submitted, local exchange telecommunications utilities, 759.060
Infrastructure projects, see INFRASTRUCTURE PROJECTS, generally
Interoperable communications, statewide plan, 403.445, 403.450, 403.455, 403.460, 403.465
Judgments, criminal, notice, 137.315
Legislative policy, 759.015, 759.016
Measured service rates, 759.230, 759.235
Medical services (telemedicine), see MEDICAL CARE AND TREATMENT
Meters and appliances, 759.240, 759.245, 759.270
Military personnel, active duty, suspension or termination of service, 399.242
Mortgage of property, approval required, 759.375
Motor vehicles, see MOTOR VEHICLES
Penalties
(Generally), 756.990, 759.990
Automatic dialing and announcing devices, 646A.376
Discriminatory practices, 759.455
Emergency communications systems, improper use, 165.570
Hospice patient or deceased person, termination of service, 646A.801
Ports, facilities, authority, 777.271
Preferences, undue, 759.275
Prejudices, undue, 759.275
Price cap regulation
Adjustments, 759.410
Basic telephone service (Generally), 759.425
Defined, 759.400
Price floor, exemption, 759.410
Universal service fund, 759.425
Carrier election, 759.405, 759.410
Conditions, 759.405
Definitions, 759.400
Extended area service, 759.410
Legislative intent, 759.410
Maximum and minimum price, 759.410, 759.415
New service, 759.410
Noncompliance, remedies, 759.405
Packaging services, 759.410
Price changes, notice, 759.410
Public purpose funding, see Public purpose funding, this topic
Rate of return regulation, opting out, 759.405, 759.410
Rate proceedings before and after January 1, 1999, effect, 759.415
Rights of way, local government authority, 759.405, 759.410
Telecommunications Infrastructure Account, credits, expenditures, 759.405, 759.430
Universal service fund, 759.425
Wholesale transactions, application of laws, 759.420

Price listing
Interchange services, product or service offered as part of, 759.056

TELECOMMUNICATIONS (Cont.)

Price listing (Cont.)
Local exchange services, product or service offered as part of, 759.054
PUC action on filing for, 759.058
Rate setting, 759.195
Services, price listing, 759.195

Privilege tax, 221.315
Promoting use of services, waiver of charges, redemption coupons or premiums, 759.267

Property
Contracts regarding use, 759.385
Purchase, property of another utility, restriction, 759.380
Retirement from service, undepreciated property, 759.135

Public purpose funding
Connecting Oregon Communities Advisory Board, 759.430
Connecting Oregon Communities Fund, 759.445
Education, 759.445
Emergency Board, additional funding, 759.440
Needs assessment, 759.435
Priorities, 759.430, 759.445
Projects, approval, 759.430, 759.435
Public Access Account, 759.445
Public libraries, 759.445
Public television, 759.445
Residential Service Protection Fund, see Residential Service Protection Fund, this topic
Rules, 759.430
Rural health care, 759.445
School Technology Account, 759.445
Telecommunications Infrastructure Account, 759.405, 759.430
Universal service fund, 759.425

Public records disclosure exemption, audits or audit reports, 192.345

Purchase of stock, another utility, restriction, 759.380

Radio towers, see Transmission towers, this topic

Rates and rating
(Generally), 759.175 et seq.
Alternative rate regulation, see Price cap regulation, this topic
Amortizations, 759.200
Changing, basis, cost of property not providing service, 759.285
Classification, service and rates, 759.210
Competitive zone service regulation, 759.050
Cooperative corporations, 759.225
Definition, rate, 759.010
Discrimination, unjust, 759.260, 759.265
Hearing, reasonableness of rates, 759.180
Joint rates and classifications, 759.220, 759.225
Measured service, 759.230, 759.235
Preferences, undue, 759.275
Price cap regulation, see Price cap regulation, this topic
Price listing, see Price listing, this topic
Radio tower access charges, public bodies, 759.070
Ratemaking procedure, applicability, service providers, 759.040, 759.045
Reasonable rates, duty to furnish, 759.035
 Rebates, soliciting or accepting, 759.280
Reduced rates, persons furnishing part of facilities, 759.270
Rental, customer facilities, 759.270
Revenues from other regulated services, basic local service rates, 759.218
Schedules
Change, notice, 759.190
Conformance, rates charged, 759.205
TELECOMMUNICATIONS (Cont.)

**Securities**
- Definitions, 759.300
- Hearings, securities issuance, 759.330
- Issuance, 759.310
- Proceeds of issuance, use restriction, 759.345
- Proceeds use, 759.345, 759.355
- Prohibitions, acts regarding issuance of securities, 759.360
- Purposes of issuance, 759.315, 759.320
- Regulation, power, 759.305
- Stocks, defined, 759.300
- Supplemental orders, securities issuance, 759.330

**Service**
- Basic telephone service, price cap regulation, see
  **Price cap regulation**, this topic
- Broadband service, see **Broadband service**, this topic
- Defined, 756.010
- Measuring, appliances, 759.240, 759.245, 759.270
- Minimum quality service standards, 759.450
- Promotions, rate schedules, 759.182
- Regulation, see **Regulation of services**, this topic
- Residential service protection, see **Residential Service Protection Fund**, this topic
- Special to customers, contracts, 759.250
- State policy, 759.015, 759.016
- Universal service, see **Universal service**, this topic

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

**Slamming (unauthorized change in telecommunications carrier)**, 759.730

**Special advantage, soliciting or accepting**, 759.280

**State agencies**
- (Generally), 283.100
- Emergency systems, coordination, 276A.403
- Financial administration, see **STATE FINANCE**

**Information technology**
- (Generally), 276A.400 et seq., 283.100
- Advanced digital communications network, acquisition, 276A.406
- Agency travel and transportation funds use, 276A.409
- Contracts and agreements, 276A.412, 276A.415, 279A.050, 279A.075, 279B.075
- Coordination, systems, 276A.203, 276A.206, 276A.403
- Financial administration, see **STATE FINANCE**
- Information Officer, State Chief, see **INFORMATION OFFICER, STATE CHIEF**, generally
- Policy, declaration, 276A.400
- Service units, establishment, 283.120
- Radio tower access charges, 759.070
- Service units, establishment, 283.120
- Videoconferencing and online access services, 276A.206, 283.143

**Stock of another utility, purchase, restriction**, 759.380

**Surcharges**
- Residential Service Protection Fund, 759.685
- Statewide integrated videoconferencing and online access services, 283.143
- Universal service, 759.425

**Taxation**, see **TAXATION**

**Telecommunication Devices Access Program**, see **Residential Service Protection Fund**, this topic

**Telecommunications Infrastructure Account**, 759.405

**TELECOMMUNICATIONS (Cont.)**

**Rates and rating**
- (Cont.)
  - Schedules (Cont.)
  - Filing, 759.175
  - Public access, 759.215
  - Service promotions, 759.182
  - Service, cost of property not providing, changing rates, 759.285
  - State policy, 759.015
  - Surcharges, see **Surcharges**, this topic
  - Suspension pending hearing, 759.185
  - Taxes allowable as operating expense, 759.219
  - Unincorporated associations, 759.225

**Rebates, soliciting or accepting**, 759.280

**Regulation of services**
- Authority, Public Utility Commission
  - (Generally), 759.036
  - Exempting services from regulation, 759.052
  - Competitive zone service regulation, 759.050
  - Exemption for certain unaffiliated utilities, 759.040
  - Filings, service deregulation or price listing, commission action on, 759.058
  - Information submitted by local exchange utilities, 759.060
  - Price listing, products or services, 759.054, 759.056
  - Special rules, exempt utilities, 759.045

**Reports**
- 9-1-1 jurisdictions, accounting, 403.240
- Competitive zone service regulation, 759.050
- Contracts, 759.393

**Residential Service Protection Fund**
- (Generally), 759.685, 759.687
- Oregon Telephone Assistance Program
  - (Generally), see note preceding, 759.688
  - Advisory committee, 759.688
- Marketing and outreach, 759.689
- Telecommunication Devices Access Program
  - (Generally), 759.695
  - Administration, 759.697
  - Advisory committee, 759.696
  - Coordinator, 759.697
  - Definitions, 759.693
  - Eligibility, 759.698
- Legislative recognition of need, 759.694

**Rights of way**
- (Generally), 759.075
- Condemnation, 759.075, 759.080
- Property outside limits of municipal corporation, use, 759.080
- Relocation of utilities, public body obligations, 759.025

**Rules**
- Emergency communications systems, 403.107, 403.120, 403.132, 403.225, 403.250
- Hospice patient or deceased person, termination of service, 646A.801
- Minimum quality service standards, 759.450
- Public purposes funding, 759.430
- Residential Service Protection Fund, 759.685, 759.688
- Service promotions, rate schedules, 759.182
- Territory allocation, 759.560
- Unauthorized change in carrier (slamming), 759.730
- Universal service fund, 759.425
- Utilities, see **Utilities**, this topic

**Sale of property, approval required**, 759.375

**Securities**
- (Generally), 759.300 et seq.
- Application of laws, 759.320, 759.325
- Approval of issuance, obligations of state, 759.335
- Conditional approval of issuance, 759.340
- Debt, utility guaranteeing debt of another, 759.350
TELECOMMUNICATIONS (Cont.)

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

Teledocine, see MEDICAL CARE AND TREATMENT

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

Territory allocation
(Generally), 759.500 et seq.
Alternative service providers, 759.506
Assignment or transfer of allocated territory, 759.560
Carrier of last resort obligations, 759.506
Definitions, 759.500
Exemptions, 759.506
Injunction, unauthorized provision of service, 759.565
Local governments, application of laws to, 759.570
Purpose of laws, 759.506
Unserved territory
(Generally), 759.580 et seq.
Application for service, 759.590
Application to provide local exchange telecommunications service, 759.535
Criteria, granting application for service, 759.585
Unserved person, defined, 759.585

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

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

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

Unincorporated associations, PUC authority, 759.225

Universal service
Residential service protection, see Residential Service Protection Fund, this topic
State policy, 759.015
Universal service fund, surcharge, 759.425

Unregulated activities of utility, revenues and expenses, 759.218

Utilities
See also Carriers, this topic
Attachments to facilities, regulation, 757.273, 757.276
Contracts, reporting obligations, 759.393
Discriminatory practices, prohibitions, 759.455
Fees, administration, 756.310, 756.320
Judicial review of commission orders, 759.390, 759.455
Measuring service, appliances, 759.240, 759.245, 759.270
Minimum quality service standards, 759.450
Penalties, discriminatory practices, 759.455
Prices charged, setting without regard to return on investment, 759.255
Prohibitions, 759.455
Property use, contracts, 759.385
Rates, see Rates and rating, this topic
Rights of way, see Rights of way, this topic

Rules
Classification, 759.020
Filing rate schedules, 759.175
Impaired ability to provide services, financial indicators, 759.315
Intrastate toll service, standard, 759.020
Local exchange services
Designation as essential, 759.195
Information submitted to commission, 759.060

TELECOMMUNICATIONS (Cont.)

Utilities (Cont.)
Rules (Cont.)
Local exchange services (Cont.)
Unserved person filing application, 759.590
Measuring appliances, 759.240, 759.245
Operator service providers, 759.680
Proceedings, investigations and hearings, 756.060
Rate schedules, filing, 759.175
Records, maintaining and producing, 756.090
Securities
Disposition of proceeds, 759.345
Issuance, 759.305
Serving less than 15,000 access lines, special rules, 759.045
Tariff filings, notice, 759.210
Telephone utilities, information providers, billing services, informing consumers, 759.715
Service regulation, see Regulation of services, this topic
Unregulated activities, regulated activities subsidizing, 759.218

Video conferencing, see VIDEO CONFERENCING, generally
Waiver, recurring or nonrecurring charges, 759.267

Water control district assessments, consent, 553.110

TELECOMMUNICATORS
See EMERGENCIES AND DISASTERS

TELECOMMUTING
Encouraging, state agencies, state policy, 240.855

TELEGRAPHS AND TELEGRAPH COMPANIES
See also PUBLIC UTILITIES
Child labor, restrictions, 653.340, 653.991
City system, utilities, see CITIES
Contracts, writing, as, 41.570

Crimes and offenses
 Arrest warrants, 133.310, 133.360
 Checks by wire, making and drawing, 165.840, 165.845
 Seals, expressing, 165.840, 165.850
 Debt collection, unlawful trade practices, 646.639
 Labor, unfair practices, service of process, 663.285

Messenger boys, age requirements, 653.340, 653.991

Notices, sending, 193.050

Poles, lines, and wires, see PUBLIC UTILITIES

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

Service, notice, 193.050

State buildings, communication systems, 276.212

TELEPHONES AND TELEPHONE COMPANIES
See also TELECOMMUNICATIONS

Accident reports required, 654.715, 654.720

Appeal
(Generally), 45.400
Depositions, ORCP 39C
TELEPHONES AND TELEPHONE COMPANIES (Cont.)

Appearsances (Cont.)
- Grand juries, peace officer testimony, 132.320, 132.580
- Juvenile court proceedings, see JUVENILE COURTS AND PROCEEDINGS

Post-conviction relief proceedings, 138.622, 138.625

Assistive devices, persons with disabilities, see TELECOMMUNICATIONS

Automatic dialing and announcing devices, see Solicitations, this topic

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

Basic telephone service, price cap regulation, see TELECOMMUNICATIONS

Behavioral health placements, children, call center, 430.717

Cellular telephones
- Generally, 165.575 et seq.
- Cellular counterfeiting
  - Exemptions, 165.583
  - First degree, 165.581
  - Second degree, 165.579
  - Third degree, 165.577

Definitions, 165.575
- Forensic imaging, law enforcement, 133.539
- Location information, emergencies, 403.132
- Motor vehicles, see MOTOR VEHICLES

Portable electronics insurance, see PORTABLE ELECTRONICS INSURANCE, generally

Text messaging, see Text messaging, this topic

Children, see Minors, this topic

Cities, see CITIES

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

Correctional institutions, revenues, use, 421.068

Crimes and offenses
- Attorneys, obtaining, use, 135.075
- Blue box, possession, 165.070
- Charitable solicitations, 165.555, 165.560, 165.565
- Communications interception without consent, 165.540
- Counterfeiting cellular telephones, see Cellular telephones, this topic
- Directories, notice, misconduct with emergency calls, 166.095

Emergencies
- Hostages, security employees, cutting, rerouting or diverting lines, 165.549
- Improper use of emergency communications system, 165.570
- Interference with making a report, 165.572
- Misconduct with call, 166.095
- Forensic imaging, portable devices, law enforcement, 133.539
- Fraudulent communications device, possession, 165.070
- Harassment, 166.065, 166.090
- Hostages, security employees, cutting, rerouting or diverting lines, 165.549
- Interference with making a report, 165.572
- Investigation and preparation, person with appointed counsel, entitlement, 135.055
- Mobile electronic devices, see MOTOR VEHICLES

Online sexual corruption of child, see SEX OFFENSES
- Party line, relinquishment, emergency, 166.095
- Pay telephones
  - Relinquishment, emergency, 166.095
  - Slugs, using, 165.047

TELEPHONES AND TELEPHONE COMPANIES (Cont.)

Crimes and offenses (Cont.)
- Recording conversations, see WIRETAPPING AND EAVESDROPPING, generally
- Sex offender information, toll-free number, 163A.230
- Sexual assault crisis lines, 409.270
- Solicitations, charitable, 165.555, 165.560, 165.565
- Student safety tip line, 165.570, 339.329
- Telephonic sellers, 646.553
- Theft of services, 164.125, 164.130
- Toll charge, avoiding or concealing, fraudulent communications device, possession, 165.070
- Toll facilities, theft of services, 164.125
- Victims, Address Confidentiality Program, see VICTIMS OF CRIME

Cyberbullying, school students, 339.351 et seq.
- Debt collection, telephone use, unlawful trade practices, 646.639
- Dental care, telehealth, 679.543
- Depository, ORCP 39C

Directory
- Notice regarding misconduct with emergency calls, printing, 166.095
- Recycled content, minimum, 489A.520
- Unlawful trade practices, application, 646.612

Domestic violence hotlines, see FAMILY ABUSE AND VIOLENCE

Electrical installation licensing, exemptions, 479.540, 479.940, 479.943

Electronic signaling device facilities, emergency contact number, 404.325

Emergency systems, see TELECOMMUNICATIONS

Facsimile machines, see FAX MACHINES, generally

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

Firearms, stolen, requests for record checks, 166.421

Forensic imaging, portable devices, law enforcement, 133.539

Government waste hotlines
- Local governments, 297.760, 297.765
- State agencies, 177.170, 177.180

Harassment, telephone, use, 166.065, 166.090

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

Health insurance exchange, 741.002

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

Home solicitation sales, see Solicitations, this topic

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

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

Information service providers
- Generally, 759.700 et seq.
- Actions against information providers, 759.720
- Advertising pay-per-call services, price disclosures, 759.710
- Blocking information delivery service, making available to customers, carriers, 759.715
- Definitions, 759.700
- Obligations, pay-per-call by minors or person with mental or emotional disorder, 759.720

Preamble, program message, service description, charges, etc., 759.705
TELEPHONES AND TELEPHONE COMPANIES (Cont.)

Interception of communications, see WIRETAPPING AND EAVESDROPPING, generally
Legislature
Committees, service, 283.130, 283.140
Use, state business, 171.113
Library records, telephone numbers, disclosure exemptions, 192.355
Live entertainment employment hotline, 651.205
Marijuana hotlines, information verification, 475B.537, 475B.876
Measured service rates, 759.230, 759.235
Medical services (telemedicine), see MEDICAL CARE AND TREATMENT
Military personnel, active duty, suspension or termination of services, 399.242
Minors
Behavioral health placement call center, 430.717
Child abuse hotline, 417.805
Child labor, restrictions, 653.340, 653.991
Online sexual corruption of child, see SEX OFFENSES
Pay-per-call dialing, obligations, 759.720
Missing person reports, telephone numbers, 146.181
Motor vehicles, see MOTOR VEHICLES
Operator service providers, duties to service users, 759.680
Pay telephones
Crimes and offenses, see Crimes and offenses, this topic
Providers, universal service surcharge, refund, 759.425
Pesticide incident telephone line, 634.555, 634.557
Poles, lines, and wires, see PUBLIC UTILITIES
Post-conviction relief proceedings, appearance, 138.622, 138.625
Product support or service, information delivery system, disclosures, 646A.095
Public meetings by, effect, 192.670, 192.672
Public records, see PUBLIC RECORDS
Residential Service Protection Fund, see TELECOMMUNICATIONS
Rights of way
Highways, exchange of property, 366.332, 366.333
Relocation of utilities, public body obligations, 758.025
Tree removal along highways, 377.030, 377.040, 377.050
Rules
Location information, cellular devices, emergencies, 403.132
Solicitations, see Solicitations, this topic
Student safety tip line, 339.329
Telecommunications, see TELECOMMUNICATIONS
Sales
Pay-per-call information service providers, see Information service providers, this topic
Solicitations, see Solicitations, this topic
Telephonic equipment, disclosures, writing, 646A.070, 646A.072
Search warrants, telephonic oaths, 133.545
Sex offender information, toll-free number, 163A.230
Sexual assault crisis lines, 409.270
Shopping carts, abandoned, reporting to businesses, toll-free lines, 98.520
Solicitations
Automatic dialing and announcing devices
Definitions, 646A.370

TELEPHONES AND TELEPHONE COMPANIES (Cont.)

Solicitations (Cont.)
Automatic dialing and announcing devices (Cont.)
Prohibitions, 646A.374
Use permitted, limitations, 646A.372
Violations, enforcement, 646.608, 646A.376
Charitable contributions
( Generally), 165.555, 165.560, 165.565
Disclosure of fundraising firm
Commercial fundraising firm, 128.824
Professional fundraising firm, 128.809
Contracts and agreements, enforceability, 83.710, 83.715
Disclosure of identities
Automatic dialing and announcing devices, 646A.374
Fundraising firms, 128.809, 128.824
Lists, "do not call" program, 646.574
Telephonic sellers, 646.557
Fax machine transmissions, unsolicited, 646A.360
Program ("do not call")
Administration, 646.572
Complaints, 646.574
Database administrator
Contract, 646.572
Duties, 646.574
Definitions, 646.567
Disclosures, confidentiality, 646.574
Federal registry, designation, 646.572
Fee, participation, 646.574
Legislative findings, 646.568
Lists, persons wishing not to receive solicitations, 646.569, 646.572, 646.574
Notice to consumers, telecommunications companies, 646.578
Prohibited calls, 646.569
Rules, 646.576, 646.578
Registration of sellers
(Generally), 646.553
Burden of proof, persons claiming exemption, 646.555
Definitions, 646.551
Fee, 646.553
Revocation, suspension, etc., 646.553
Rules, 646.553, 646.559
Service of process, 646.553
Rules
Attorney General, 646.559, 646.576
Department of Justice, 646.553
Public Utility Commission, 646.565, 646.578
Unlawful solicitations
(Generally), 646.563, 646.569
Automatic dialing and announcing devices, 646A.374
Definitions, 646.561, 646.567
Lists, parties not wishing to receive solicitations, 646.569, 646.572, 646.574
Notices to consumers, telecommunications companies, 646.565, 646.578
Remedies, 646.656
Rules, 646.565, 646.578
Seller registration, revocation or suspension, 646.553
Unlawful trade practices, 646.608, 646.611
State agencies, see TELECOMMUNICATIONS
State buildings, communication systems, 276.212
Student safety tip line, 165.570, 339.329
Taxation, see TAXATION
Technical support or services, products, information delivery systems, disclosures, 646A.095
TELEPHONES AND TELEPHONE COMPANIES (Cont.)
Telecommunications Policy Committee (Board on Public Safety Standards and Training), 181A.375
Telemedicine, see MEDICAL CARE AND TREATMENT
Telephone Assistance Program, Oregon, see TELECOMMUNICATIONS
Text messaging
Anonymous Internet services, probation and post-prison supervision conditions, 137.540, 144.102
Harassment, 166.065
Motor vehicles, see MOTOR VEHICLES
Online sexual corruption of child, see SEX OFFENSES
Student safety tip line, 165.570, 339.329
Theft of services, 164.125, 164.130
Tourist reservation system, Travel Information Council, 377.705, 377.795
Towers, number disclosure, 98.856
Underground facilities, see PUBLIC UTILITIES
Victims of crime, telephone number, not giving defendant, 135.970, 419.C.276
Wiretapping, see WIRETAPPING AND EAVESDROPPING, generally
Witnesses, see Appearances, this topic

TELEVISION
See also COMMUNICATIONS MEDIA
Advertising, see ADVERTISING, generally
Amber Plan, abducted children, 146.177, 181A.315
Appearances
(Generally), 45.400
Arraignment, 135.030, 135.360
Grand jury testimony, 132.320, 132.580
Hearsay exception, certain witnesses, 40.460
Juvenile courts and proceedings, see JUVENILE COURTS AND PROCEEDINGS
Cable
Companies, property exchange for highway purposes, 366.332, 366.333
Delinquent accounts, fees, 646.608, 646A.800
Electricity installation licensing, exemptions, 479.540, 479.940
Equipment, unlawful distribution, 164.132
Fees, delinquent accounts, 646.608, 646A.800
Hospice patient or deceased person, termination of service, 646A.801
Notice, late fee assessment, failure to provide, unlawful trade and business practice, 646.608
Tampering, 164.373
Telephone solicitation, trade regulation, 646.605
Theft of services 
(Generally), 30.194, 164.125
Court costs, attorney fees, recovery, 30.196
Damages, 30.195, 30.196
Definitions, 30.192
Equipment providers, culpability, 30.194
Rebuttable presumptions, 30.195
County planning, zoning, notice, 215.060, 215.223
Crimes and offenses
Communications interception without consent, 165.540
Fire-fighting operations, news reporters refusing to assist, 162.255
Interception of communications, see WIRETAPPING AND EAVESDROPPING, generally
Recording, see SOUND AND VIDEO RECORDING, generally
Theft, communications service, 164.125
Distance learning, see Educational, this topic

TELEVISION (Cont.)
Educational
Distance learning
(Generally), 354.410, 354.420, 354.430
Course outlines, 354.435
Interstate agreements, Higher Education Coordinating Commission, 350.075
Teacher licensure or registration, exception, 342.173
Programs, 354.410, 354.420, 354.430
Elections
Legal notices, candidate reference prohibited, 193.330
Translator districts, see Translator districts, this topic
Electrical installation licensing, exemptions, 479.540, 479.940
Energy efficient appliances, standards, see ENERGY
Execution exemption, 18.345
Film and Video Office, Oregon, see FILM AND VIDEO OFFICE, OREGON, generally
Fire-fighting operations, news reporters refusing to assist, 162.255
Freedom of speech and press
(Generally), CONST. I §8
Student journalists, 336.477, 350.260
Initiative or referendum, voters pamphlets, supplementation, broadcasts, 251.295
Legal notices, see NOTICES
Libel and slander, see DEFAMATION
Media persons as witnesses, 44.510, 44.520, 44.530, 44.540
Military personnel, active duty, suspension or termination of services, 399.242
Motion pictures, see MOTION PICTURES, generally
Motor vehicles
Off-road vehicles, use limits, exemption, 821.010
Unlawful use, 815.240, 820.400
Noncompetition agreements, on-air talent, 653.295
Production expenses, programs, see FILM AND VIDEO OFFICE, OREGON
Public broadcasting, educational programs, 354.410, 354.420, 354.430
Recycling program, electronic devices, see RECYCLING
Rules
FCC compliance, 354.625
Hospice patient or deceased person, termination of cable service, 646A.801
Translator districts, board, 354.665
Searches, papers, effects or work premises of persons connected with, 44.520
Securities, sale, purchase offers, 59.345
Smoking, vaporizing, etc. by performers, 433.850
Subpoenas, defamatory information, disclosure civil actions, 44.530
Taxation
Income, withholding, nonresidents, 316.162
Property tax exemptions, 308.671
Unarmed combat sports and entertainment wrestling gross receipts tax, exemption, 463.322
Theft
Cable services, see Cable, this topic
Communication services, 164.125
Translator districts
Application of law, 354.615
Board
Duties, 354.665
Members, 354.655
Quorum, 354.655
TELEVISION
Translator districts (Cont.)
Board (Cont.)
Rules, 354.665
Boundaries, 354.625
Creation, 354.625, 354.635
Definitions, 354.605
Dissolution, liquidation, transfer proceedings, 354.715
Elections
Application of laws, 354.650
Formation, first board, 354.645
Service charge increase, financing means, 354.705
FCC rules and regulations, compliance, 354.625
Financial support, solicitation and commercial matter use, 354.680
Financing, 354.685
Organization, formation and changes, 354.645
Petition to form, 354.635
Powers, 354.675
Service charges
(Generally), 354.690
False verified declaration or unsworn falsification, 354.990
Persons intentionally receiving and using signal, 354.690
Property not within district, agreements, 354.690
Transmission towers, see LAND USE PLANNING
Underground facilities, see PUBLIC UTILITIES
Unemployment compensation, freelance journalists and photographers, 657.078
Unlawful trade practices
Application, 646.612
Delinquent accounts, late fee, failure to follow procedure, 646.608
Video recording, see SOUND AND VIDEO RECORDING, generally
Voters' pamphlets, supplemental publication, 193.330, 193.350
 Witnesses, see Appearances, this topic

TEMPORARY ASSISTANCE FOR NEEDY FAMILIES
See PUBLIC ASSISTANCE

TEMPORARY CUSTODY
Juveniles, see JUVENILE DELINQUENTS AND DEPENDENTS

TEMPORARY DISABILITY
See WORKERS' COMPENSATION

TEMPORARY JUDGES
Circuit courts, pro tempore judges, see CIRCUIT COURT JUDGES

TEMPORARY RESTAURANTS
See RESTAURANTS

TEMPORARY RESTRAINING ORDERS
See INJUNCTIONS

TENANCIES BY THE ENTIRETIES
See JOINT RIGHTS AND PROPERTY

TENANCY
See LANDLORD AND TENANT, generally; RENT, generally

TENANCY IN COMMON
See JOINT RIGHTS AND PROPERTY, PARTITION (JUDICIAL), generally

TENANCY, JOINT
See JOINT RIGHTS AND PROPERTY

TENDER
Commercial code, see COMMERCIAL CODE
Sales, see SALES

TERMINAL ILLNESS
See DISEASES AND INJURIES

TERMS OF OFFICE
Public officers and employees, see PUBLIC OFFICERS AND EMPLOYEES

TERRITORIAL MATTERS
Continuity of government, see CONTINUITY OF GOVERNMENT

TERRITORIAL SEA PLAN
See OCEAN AND SHORE

TERRORISM
Bioterrorism, public health emergencies, see PUBLIC HEALTH
Foodborne illness prevention program, 624.495
International terrorism, defined, 147.005
Mass destruction, acts of, services to victims, 147.367
Missing persons, death, Governor's proclamation, 176.740
Relatives of victim, counseling expenses, 147.035

TESTAMENTARY TRUSTS
See TRUSTS AND TRUSTEES

TESTIMONY
Witnesses, see WITNESSES, generally

TESTS AND TESTING
See also EXAMINATIONS AND EXAMINERS
AIDS, see AIDS AND HIV
Alcohol use, see ALCOHOL AND DRUG ABUSE
Blood, see BLOOD
Breathalyzer, see BREATHALYZER TESTS, generally
Children's products, chemicals of concern, 431A.270
Cigarette reduced ignition propensity standards, 476.770, 476.775, 476.780
Death, laboratories, see DEATH
Dentists, heat sterilization devices, 679.535
Discovery, scientific tests, 135.815
DNA testing, see DNA, generally
Driver licenses and permits, see DRIVER LICENSES AND PERMITS
Driving under influence, see DRIVING UNDER INFLUENCE
TESTS AND TESTING (Cont.)
Drug use, see ALCOHOL AND DRUG ABUSE
Employment, see LABOR AND EMPLOYMENT
Energy efficient appliances and products, 469.255
Fenestration products, 455.525
Flesch readability test, see PLAIN LANGUAGE AND READABILITY, generally
Genetic tests, see GENETICS
High school equivalency certificates, 350.175
Industrial hemp, 571.330, 571.333
Laboratories, see LABORATORIES, generally
Marijuana, see MARIJUANA
Milk and dairy products, see MILK AND DAIRY PRODUCTS
Motor carriers, drug and alcohol testing, see MOTOR CARRIERS
Motor vehicles, see MOTOR VEHICLES
Newborn screening tests, see PREGNANCY AND CHILDBIRTH
Personnel Relations Law, State, see PERSONNEL RELATIONS LAW, STATE
Pharmacies, analyte testing, 689.661
Polygraphs, see POLYGRAPHS AND POLYGRAPH EXAMINERS, generally
Public health, see PUBLIC HEALTH
Radon hazards, see RADON, generally
Seeds, see SEEDS
Sexual assault forensic evidence kits, 181A.324, 181A.325
Sexually transmitted diseases, see DISEASES AND INJURIES
Sheep, Akabane Virus, 596.343
Smoke alarms or detectors, rental dwelling units, 479.270, 479.275, 479.285
Underground storage tanks, 466.743, 466.765
Unemployment compensation, drug and alcohol tests, 657.176
Wells, see WELLS

TETHERING ANIMALS
Unlawful, 167.325, 167.330, 167.343

TEXTBOOKS AND INSTRUCTIONAL MATERIALS
Higher education, see COLLEGES AND UNIVERSITIES
Schools and school districts, see SCHOOLS AND SCHOOL DISTRICTS

THEATERS AND SHOWS
See also ENTERTAINERS AND ENTERTAINMENT; FAIRS AND EXHIBITIONS; OUTDOOR MASS GATHERINGS
Audiovisual device, unlawful operation of, motion picture theater, 131.655, 164.882
Cultural facilities, financing, see FACILITIES FINANCING, generally
Fireworks, possession, 480.120
Hair and makeup preparation, cosmetology regulatory exemptions, 690.025
Motion pictures, see MOTION PICTURES, generally
Public assembly structures, design regulation, 455.640, 455.642, 455.645
Recreation, outdoor, policy, 390.010
Sexual performances, see OBSCENITY AND INDECENCY
Smoking, vaporizing, etc. by performers, 433.850
Ticket sales, interference with, unlawful software, 646.608, 646A.115

THEFT
(Generally), 164.015 et seq.
Abuse of memorial to the dead, historic cemetery, artifacts, 166.076
Accusatory instruments
Allegations, 164.025
Commission of offense, 133.007, 135.717
Extortion as element, specification, 164.025
Identity theft, aggravated, 165.803
Aggravated theft in first degree, 164.057, 164.061, 475.930
Agricultural produce, civil action, 30.875
Animals, see ANIMALS; LIVESTOCK
Appropriate property, defined, 164.015
Boats, see BOATS AND BOATING
Burglary, see BURGLARY, generally
Catastrophe, during, 164.055
Checks, see CHECKS
Communication services, 164.125
Computer crime, 164.377
Crab pots or rings, license or permit revocation, 508.485
Credit card, fraudulent use, 165.055
Criminal possession, rented or leased vehicle/property, 164.138, 164.140
Deception, theft by (Generally), 164.015, 164.085
Bad check, 164.085, 165.065
Defenses (Generally), 164.035
Criminal possession, bona fide contract dispute, 164.138, 164.140
Metals, theft by receiving, 164.095
Defined, 164.015
Delivery under mistake, theft of property, 164.015, 164.065
Deprive another of property, defined, 164.005
Detention of persons, "shoplifting", 131.655
Disproportionate impact, sentencing, 164.063
Documents of title, effect, 77.5020, 77.6010
Emergencies, during, 164.055
Evidence (Generally), 164.025
Bad checks, knowledge, 164.085
Explosives (Generally), 164.055
Reporting, 480.265, 480.990
Extortion, see EXTORTION, generally
Firearms, see WEAPONS AND FIREARMS
First degree, 164.055, 164.057, 164.061, 475.930
Forfeiture, conveyance transporting stolen property, 133.460
Fuel tax, failure to report, pay, 319.990
Historic cemeteries, artifacts, 166.076
Identity theft, see IDENTITY AND IDENTIFICATION
Insurance
Casualty insurance, definitional inclusion, 731.158
Coverage, 742.041
Discrimination, prohibition, 746.018
Embezzlement, insurer, order directing rehabilitation, 734.150
Fire insurance policy, definitional exclusion, 742.212
Information, obtaining under false pretenses, 746.890
Liquor Control Commission, authority to secure, 471.725
Pawnbrokers, 726.380
Intimate image (computer crime), 164.377
Leased vehicle or personal property, criminal possession, 164.138, 164.140
THEFT (Cont.)

Liens
Stolen property or conveyance, sale proceeds, 133.470, 133.495
Theft by deception, failing to disclose lien, 164.085
Livestock, see LIVESTOCK
Lost or mislaid property
(Generally), 164.015, 164.065
Liability to county, 98.015
Mail theft, see MAIL AND MAILING
Merchants notice of trespass, reentering building to commit theft, 164.255
Metal property, see METAL PROPERTY OFFENSES, generally
Misrepresentation, see Deception, theft by, this topic
Mistakenly delivered property, 164.015, 164.065
Money, unclaimed, disposal, 142.040
Motor vehicles, see MOTOR VEHICLES
Negotiable instruments, value, 164.115
Organized retail theft, 164.098
Owner, defined, 164.065
Peace officers
Apprehension, etc. of persons, powers and duties, 142.070
Custody, holding subject to order, 142.010
Personal representatives, probate, 116.063
Possession
Rented or leased vehicle/property, 164.138, 164.140
Right, 164.105
Precursor substances, 164.055
Predatory animal control devices or contents, 610.050, 610.990
Prevention
Duties, peace officers, 142.070
Physical force, use, 161.229
Receiving, theft by
(Generally), 164.015, 164.095
Defenses, 164.035, 164.095
First degree, 164.055
Rented vehicle or personal property, criminal possession, 164.138, 164.140
Riot, during, 164.055
Robbery, see ROBBERY, generally
Sale, stolen property, see SALES
Searches and seizures
Transported stolen property, 133.465
Transporting vehicle, possession and return to owner, 133.460, 133.465
Second degree, 164.045
Securities, broker-dealer, 59.800
Security interest or agreement, right of possession, 164.105
Sentence
Disproportionate impact, 164.063
Senior citizen victims, aggravated theft in first degree, 164.061, 475.930
Services
(Generally), 164.125
Communication services, 164.125
Obtain, defined, 164.005
Television, 164.125
Shoplifting
(Generally), 164.043, 164.045, 164.055
Civil damages, 30.875
Definitions, 30.870
Detention of persons, 131.655
Organized retail theft, 164.098
Shopping carts, 98.515, 98.520
Spouses, property of, defense, 164.035
State officers, failure to pay over fees, 292.990
Statute of limitations, 131.125

THEFT (Cont.)

Stolen property
(Generally), 142.010 et seq.
Custody, peace officer, holding subject to order, 142.010
Delivery to owner or owner’s agent, 142.020, 142.030
Disposition
Sale, see SALES
Seized property, return, see SEARCHES AND SEIZURES
Historic cemeteries, artifacts, 166.076
Metal, see METAL PROPERTY OFFENSES, generally
Money, unclaimed, disposition, 142.040
Motor vehicles, see MOTOR VEHICLES
Ownership, proof, 142.020, 142.060
Possession, demand and receipt, 142.030
Receiving, see Receiving, theft by, this topic
Sale, see SALES
Searches and seizures, see SEARCHES AND SEIZURES, generally
Special officers, apprehension, etc. powers, 142.070
Unclaimed, 142.040 et seq.
Television services, see TELEVISION
Third degree, 164.043
Unemployment compensation, effect, 657.176
Value
(Generally), 164.115
Accusatory instrument, allegation, 164.025
Criminal possession, rented or leased personal property, 164.140
Disproportionate impact, 164.063
First degree, 164.055, 164.057, 164.061, 475.930
Second degree, 164.045
Theft by deception, confirming false impression of, 164.085
Theft of services, 164.125
Third degree, 164.043
Venue, 131.315
Weapons, see WEAPONS AND FIREARMS

THERAPISTS AND THERAPY
Animals, see ANIMALS
Art therapists, see ART THERAPISTS, generally
Marriage and family therapists, see COUNSELORS AND COUNSELING
Music therapists, see MUSIC THERAPISTS, generally
Occupational therapists, see OCCUPATIONAL THERAPISTS AND THERAPY, generally
Physical therapists, see PHYSICAL THERAPISTS, generally
Psychologists, see PSYCHOLOGISTS AND PSYCHOLOGY, generally
Sex offender therapists, see SEX OFFENDER THERAPISTS, generally

THERMAL ENERGY
Geothermal, see GEOTHERMAL RESOURCES, generally
Renewable portfolio standards, 469A.132, 469A.210

THERMOMETERS
Mercury, fever thermometers containing, manufacture or sale, 646.608
THERMOSTATS  
Mercury-containing, 455.355, 459.900, 646.608, 701.530

THINGS IN ACTION  
See INTANGIBLES, generally

THIRD PARTIES  
Administrators, see THIRD PARTY ADMINISTRATORS, generally  
Alcoholic beverages, service to minors, liability to, 471.567  
Claims  
(Generally), ORCP 22, ORCP 23C  
Dismissal, ORCP 54C  
Filing fee, circuit court, 21.165  
Separate trial, ORCP 22E  
Sales, see SALES  
Theft of services, diverting use, certain equipment, etc., 164.125  
Workers' compensation, see WORKERS' COMPENSATION

THIRD PARTY ADMINISTRATORS (Generally), 744.700 et seq.  
Advertising, 744.728  
Books and records, 744.724  
Change, ownership or control, notification, 744.716  
Charges and premiums, disposition, 744.730  
Contingent fee agreements, 744.732  
Definitions, 744.700  
Errors and omissions insurance, 744.726  
Fees, contingent agreements, 744.732  
Fiduciary capacity, charges or premiums collected, 744.730  
Health care service contractors, applicability, 750.055  
Insurers  
Affiliate, defined, 744.700  
Agreement between insurer and administrator, 744.720  
Data reporting, 442.464, 442.466, 442.993, 743.007  
Defined, 744.700  
Materials, delivery to insured parties or covered individuals, making promptly, 744.736  
Relationship regarding payments, 744.722  
Responsibilities, benefits, premium rates, etc., insurers using administrators, 744.740  
Underwrite, defined, 744.700  
Uniform standards, financial and administrative transactions, 743.029, 743.031, 743.034  
Licenses  
(Generally), 744.702 et seq.  
Application, 744.706, 744.708  
Denial, 744.710  
Exemptions, 744.704  
Expiration, 744.712  
Issuance, 744.710, 744.718  
Renewal, 744.712, 744.718  
Requirement, 744.702  
Revocation, 744.718  
Suspension, 744.718  
Notices  
Insureds regarding third party administrator, 744.734

THIRD PARTY ADMINISTRATORS (Cont.)  
Notices (Cont.)  
Ownership or control change, 744.716  
Ownership or control, change, notification, 744.716  
Premiums, disposition, 744.730  
Records, 744.724  
Registration, persons exempt from licensure, 744.714  
Reports  
Annual, 744.738  
Data reporting, 442.464, 442.466, 442.993, 743.007  
Rules, see INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS  
Waiver, licensing, information requirement, 744.708

THREATS  
See also DURESS AND COERCION  
Admissions, admissibility, 136.425  
Adoption, child-caring agencies, surrender, revocation by parent, 418.270  
Burglary, dangerous weapon, use, 164.225  
Confessions, admissibility, 136.425  
Disorderly conduct, 166.023, 166.025  
Documents of title, title and rights, 77.5020  
Elections, 260.575, CONST. II §7  
Escape  
Physical force, use, 162.155, 162.165  
Weapon, use, 162.165  
Firearms, pointing at another, 166.190  
Harassment, 166.065  
Labor, organizations, joining, 243.672, 663.120, 663.130  
Physical force, escape, 162.155, 162.165  
Pointing firearm at another, 166.190  
Polygraph examination, cases involving threats, complaining witness, 163.705  
Robbery, see ROBBERY, generally  
Telephone, use, 166.065  
Theft of services, 164.125  
Unlawful trade practices, debt collection, 646.639  
Victims, defendant, 135.970, 419C.276  
Voting, to influence, CONST. II §7

THROUGHWAYS  
See HIGHWAYS AND ROADS

TICKETS  
Commercial fund raising firms, donated tickets, 128.861  
Entertainment events, interference with sale, unlawful software, 646.608, 646A.115  
Lottery, see LOTTERY, OREGON STATE  
Pawnbrokers, see PAWNBROKERS  
Unarmed combat sports and entertainment wrestling events, see UNARMED COMBAT SPORTS AND ENTERTAINMENT WRESTLING

TIDAL LANDS  
See SUBMERGED AND SUBMERSIBLE LANDS, generally

TILLAMOOK BAY AND TRIBUTARIES  
Oyster lands, sale prohibition, 511.640  
Salmon fishing season, chum and incidental taking, 511.070
TILLAMOOK COUNTY

Boundary, 201.290
Wetlands pilot project, see note after, 215.418

TILLAMOOK STATE FOREST
See FORESTS AND FORESTRY

TIMBER AND LUMBER
See also FORESTS AND FORESTRY
Abandonment, 98.642, 98.652, 99.060
Afforestation, idle lands, 526.490
Archaeological excavations, permit exemption, forestry operations on private lands, 390.235
Arson, 477.720, 477.740

Branding booming equipment and forest products
Abandonment of brands, 532.100
Assignment of brands, 532.080, 532.110
Buying branded equipment or products with fraudulent intent prohibited, 532.140, 532.990
Cancellation of brands, 532.090
Cascade Mountains, east of, branding optional, 532.030
Catch brands
Assignment, 532.080, 532.110
C, use of letter, 532.060
Cancellation, 532.090
Defined, 532.010
Impressing unregistered brands prohibited, 532.130, 532.990
Ownership of property, presumption, 532.040
Registration, 532.060
Renewal of registration, 532.100, 532.110
Certified copy of registration evidence, 532.070
Definitions, 532.010
Destroying brands with fraudulent intent prohibited, 532.140, 532.990
Disposition of fees, 532.120
False, counterfeit brands prohibited, 532.130, 532.990
Fees, 532.110, 532.120
Forest products, defined, 532.010
Forged brands prohibited, 532.130, 532.990
Fraudulent acts, 532.140, 532.990
Highway, defined, 532.010
Impressing unregistered catch brands prohibited, 532.130, 532.990
Motor vehicle, defined, 532.010
Necessity of brand, 532.020, 532.030, 532.130, 532.990
Optional east of Cascade Mountains, 532.030
Ownership of property, presumption, 532.040
Penalties, 532.990
Possession of equipment or logs under anothers brand, 532.130, 532.990
Presumption of ownership, 532.040
Prohibitions, 532.130, 532.990
Railroads, defined, 532.010
Registration of brands
Application for, 532.050, 532.060, 532.110
Catch brands, 532.060
Certified copies, as evidence, 532.070
Forest products brand register, 532.050
Rejection of application, 532.050
Renewal, periodic, 532.100, 532.110
Rules and regulations, State Forester, 532.020
Selling branded equipment or products with fraudulent intent prohibited, 532.140, 532.990
Water of this state, defined, 532.010
Child labor, logging operations, 653.330, 653.991

TIMBER AND LUMBER (Cont.)

Christmas trees
 Burning, application of field burning statutes, 468A.020, 468A.550
 Cultured Christmas trees, defined, 215.203
 Definitions, 571.505
 Farm use zones, cultivation, 215.203
 Infected, defined, 571.575
 Infested, defined, 571.575
 Licenses
   (Generally), 571.505 et seq.
   Application, 571.530
   Books and records, applicants or licensees, audit, 571.565
   Christmas Tree Advisory Committee, 571.515
   Christmas tree service, issuance, 571.510
   Display, 571.540
   Exemptions, 571.520
   Fees, 571.530, 571.535, 571.545, 571.565, 571.580
   Grower, defined, 571.505
   Inspections, licensed operations, 571.510, 571.560
   Moving business, 571.545
   Penalties, 571.995, 571.997
   Renewal, 571.535
   Requirement, growers, 571.525
   Shipping permit numbers, issuance, 571.555
   Suspension, revocation or refusal, 571.550
   Transferability, 571.545
   Liens, agricultural produce, definitional inclusion, 87.700
   Natural timber stand, defined, 571.505
   Sale, infected or infested, 571.575
   Taxation, property, exemption, 307.320
   Transportation, official inspection tag, 571.570
City watershed areas, 448.305
Clackamas Forestry Product Cooperative
Project, see note after, 526.515

Clear cutting
   (Generally), 527.736 et seq.
   Damage recovery, proceedings, 527.690
   Definitions, 527.620
   High risk sites, rules, 527.670
   Land use changes, reforestation exemptions, 527.760
   Limitations
       (Generally), 527.740
       Exceeding size limitation, 527.750
       Waiver or modification, 527.736
       Reforestation, generally, 527.745
       Scenic highways, visually sensitive corridors, 527.755
       Scenic resources within visually sensitive corridors, policy, 527.630
       Water quality, maintaining, 527.765, 527.770

Condemnation, cutting rights, 772.045, 772.210
Contracts for sale, 72.1070

Counties
   Management agreements, state or United States, 275.330
   Sale or lease, see Sales, this topic
   Title, watershed lands, 275.080

Crimes and offenses
   Arson, 477.720, 477.740
   Cedar purchase record, failing to maintain, 165.109
   Coniferous trees, cutting and transport
       (Generally), 164.825
       Affirmative defense to charges, ownership, 164.828
       Arrest, appearance, etc., 164.845
       Investigations of violations, 164.835
       Seizures, 164.855
TIMBER AND LUMBER (Cont.)

Crimes and offenses (Cont.)
Forest management violations, 530.990
Logs, brand, mark violations, 532.130, 532.140, 532.990
Owner, defined, 164.005
Special forest products, cutting and transport
(Generally), 164.813
Affirmative defense to charges, ownership, 164.828
 Arrest, appearance, etc., 164.845
 Definitions, 164.813
 Forms, 164.814
 Investigations of violations, 164.835
 Seizures, 164.855
 Tree spiking
 Civil action, 30.825
 Criminal offense, 164.886
 Wood processing equipment, possession of substances that damage, 164.886

Cutting rights
See also Injury or damage, this topic; Removal, this topic; Severance, this topic
Public utilities, 772.210
Railroads, 772.045
Unlawful, see Crimes and offenses, this topic

Damage, see Injury or damage, this topic

Deposit on highways, removal
Exemptions, permits, 98.644, 98.654
Failure to remove, effect, 98.642, 98.652
Requirement, 98.640, 98.650

Downed logs, leaving, 527.676

Exports
Certification, bidders for public timber, non-export of unprocessed public timber, 526.816
Definitions, 526.801
Oregon processing requirement, state timber, CONST. VIII §7
Penalties, criminal and civil, 526.992
Prohibition, export of unprocessed timber, 526.806, 526.811
Rules, 526.821
Violators
Borrowing from unprocessed public timber purchases, 526.826
Contract cancellation, 526.831

Farm use zones, log trucks, parking, 215.311

Fees
Brands and marks, 532.110
Christmas tree growers, 571.530, 571.535, 571.545, 571.565, 571.580
Merchantable timber, inspection, certification, 526.490
Timber products health program, 570.710

Firewood
Cutting and transport, special forest products, see Crimes and offenses, this topic
Liability, immunity, public cutting, see REAL PROPERTY
Pest and disease control, 570.720, 570.998

Floods, recovery and removal after, 99.050, 99.060

Forest and logging roads, see HIGHWAYS AND ROADS

Forest products industry, enhancing and providing support, Oregon Forest Resources Institute, 526.640

Forest Resources Institute, Oregon, see FOREST RESOURCES INSTITUTE, OREGON, generally

Green trees, certain streams, leaving near, 527.676

Harvesting, snags and downed logs, leaving, 527.676

TIMBER AND LUMBER (Cont.)

Hours, mill workers, maximum, 652.010, 652.020, 652.030
Identification, see Branding booming equipment and forest products, this topic

Idle lands, afforestation, 526.490

Injury or damage
See also Severance, this topic
(Generally), 527.260, 527.990
Damages, 105.810, 105.815
Judgment for costs, litigation and reforestation, 105.815
Pitch, extraction, 527.260, 527.990
State lands, 273.185
Waste, 105.810

Inspections
Imported timber
(Generally), 570.700 et seq.
Cost assessment, 570.705
Definitions, 570.700
Fee, timber products health program, 570.710
Penalty, nonpayment of fee, 570.995
Mills, labor conditions, 651.120, 651.990

Licenses and permits
Christmas tree growers, see Christmas trees, this topic
Coniferous trees, cutting and transport, 164.825
Special forest products, cutting and transport, 164.813

Liens
(Generally), 87.222
Christmas trees, agricultural produce, definitional inclusion, 87.700
Sale proceeds, attaching, 87.236

Local governments, regulating forest operations, restrictions, 527.722

Log jams, real property acquisition, 506.201

Log trucks
Motor carriers, see MOTOR CARRIERS
Parking in farm use zones, 215.311
Pollution control requirements, exemption, 468A.279
Unemployment compensation, owners, 657.047
Variance permits; overlength, overwidth, etc., 818.210

Loggers
Maximum hours, 652.010, 652.020, 652.030
Travel expenses, personal income tax deduction, 316.824, 316.832


Logging roads, see HIGHWAYS AND ROADS
Mill sites, abandoned or diminished, industrial use, 197.719
Mobile home or manufactured dwelling park, temporary, timber companies, 446.105
Motor vehicle fuel tax refunds, 319.320, 319.831
Poplar logs, vehicle overwidth permit, 818.210
Processing in Oregon, requirement, state timber, CONST. VIII §7

Railroads, see RAILROADS
Recreation parks, timber companies, license exemption, 446.325

Reforestation, clear-cuts, 527.745

Removal
See also Cutting rights, this topic; Severance, this topic
Floods, removal after, 99.050, 99.060
Highways and roads, see HIGHWAYS AND ROADS
Tax payments before, 305.410, 311.425, 311.990
Watershed lands, from, 275.080

T-54
TIMBER AND LUMBER (Cont.)

Resource management objectives, implementation, owners of forestlands or timber, 527.341

Roads, forest and logging, see HIGHWAYS AND ROADS

Rules

Branding booming equipment and forest products, 532.020
Exports, 526.821
Special forest products, cutting and transport, 164.813
State lands, public woodcutting, 105.699

Timber taxes, see TIMBER TAXES

Sales

Christmas trees, see Christmas trees, this topic
Contracts, 72.1070
County forests

(Generally), 273.523, 273.525, 273.531, 273.535, 273.541, 530.050
Fire damaged timber lands, acquisition, 312.310
Procedure, 273.330
Recording county orders, 273.360
State, to, 530.030, 530.075
Modification of contract, state forests, 530.065
Processing in Oregon, requirement, state timber, CONST. VIII §7

Secured transactions, commercial code, 79.0102, 79.0203
State Forester, 526.016
State lands

(Generally), 273.523, 273.525, 273.531, 273.535, 273.541, 530.050
Authority, contracts, 530.050, 530.500
Bidding and exemptions, 530.059
Bonds and security requirements, 273.525, 273.555, 273.541, 530.059, 530.061
Changing or modifying contract, unforeseen circumstances, 530.065
Forest products, 273.522, 273.523, 366.395
Processing in Oregon, requirement, CONST. VIII §7
Woody biomass, 526.285
Transportation Department, forest products, 366.395

Secured transactions, see SECURED TRANSACTIONS

Security interest, land description, 79.0203

Severance

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

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

Theft, see THEFT, generally

Skylines and high lead lines, construction, 376.620

Snags and downed logs, leaving, 527.676

Solid waste exemption, wood residue combusted as fuel, 459.005, 459.007

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

Spiking trees, see Tree spiking, this topic

Splash dams, prohibition, abatement, 541.450, 541.455, 541.460, 541.990

State lands

Damaging, 273.185
Exchange, purpose, 273.316, 273.326, 530.040
Postpones, 273.522, 273.523
Indemnity lands, acquisition, purpose, 273.340
Land exchange, 273.326, 530.510
Mining leases, use of timber, 517.430
Petriﬁed wood, removal, 273.715
Processing in Oregon, requirement, CONST. VIII §7
Public woodcutting, rules applicable, 105.699

TIMBER AND LUMBER (Cont.)

State lands (Cont.)

Sales, see Sales, this topic

Streams, green trees near, leaving, 527.676

Taxation

Timber taxes, see TIMBER TAXES, generally

Timber products health program, fee, 570.710

Transport

Christmas trees, ofﬁcial inspection tag, 511.570
Log trucks, see Log trucks, this topic
Railroads, see RAILROADS

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

Transportation Department, sale, 366.395

Tree spiking

Civil action, 30.825

Criminal offense, 164.886

Trucks, see Log trucks, this topic

Water pollution, forest operations, see POLLUTION

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

Wildlife leave trees, 527.676

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

TIMBER TAXES

Appeals

Forestland designation removal, 321.359, 321.842
Forestland valuation, 321.219, 321.222
Small tract forestland assessment, qualification, denial, 321.706

Certification, specially assessed value, forestlands, 321.216

Deﬁnitions

Common ownership, 321.700
Contiguous parcels, 321.700

Cultured Christmas trees, 321.805
District, 321.257
East Oregon, 321.700, 321.805
Forest products, 321.005
Forestland, 321.005, 321.201, 321.257, 321.700, 321.805
Harvest, 321.005, 321.700
Land class, 321.257, 321.700
Merchantable stand of timber, 321.005
Owner of timber, 321.005
Parcel, 321.700
Protected forestlands, 321.005
Small tract forestland, 321.700
Summit of the Cascade Mountains, 321.805
Sustained yield management, 321.257
Taxes, 321.005
Taxing district, 321.257
Taxpayer, 321.005, 321.700

Timber, 321.005, 321.257, 321.700, 321.805

Unit of proper measurement, 321.700
Western Oregon, 321.257, 321.700

Disqualification, special assessment

(Generally), 308A.700 et seq.

Additional taxes

(Generally), 308A.703
Calculation, 308A.703, 308A.712
Circumstances when not imposed, 308A.709
Deferral, 308A.706, 308A.712, 308A.724
Definitions, 308A.700

Imposition, owner request, 308A.715

Parks or open spaces, land divisions for, 215.783
Small tract forestland, 308A.707, 321.712, 321.716
TIMBER TAXES (Cont.)

Disqualification, special assessment (Cont.)
Appeal, 308A.718
Application for change of special assessment, 308A.724
Classification, application for change, 308A.733
Definitions, 308A.700
Eastern Oregon forestland assessment, 321.845, 321.848
Explanation, county assessor, 308A.718
Notice, 308A.718
Parks or open spaces, land divisions for, 215.783
Small tract forestland, 308A.707, 321.712, 321.716
Western Oregon forestland assessment, 321.366

Eastern Oregon forestland assessment
Appeal, removal of designation, 321.842
Assessed value, determination, 321.833
Common ownership, minimum acreage requirements, 321.833
Definitions, 321.805
Designation as forestland
Application, 321.839
Removal of designation, 321.842
Disqualification
See also Disqualification, special assessment, this topic
(Generally), 321.845, 321.848
Hardwoods, farm use land assessment, 321.855
Lands not eligible for special assessment, 321.824
Large landowners, assessment, 321.833
Legislative findings, 321.817
Policy, purposes, 321.808
Timber, exemption from property taxation, 321.829

Exemptions
Forest products harvest tax, 321.015
Timber, forestlands, property taxation, 321.272, 321.829

Farm use assessment, change, impact on valuation, 321.349

Fire control
Classification, forestlands, policy, 321.011
Forest products harvest tax, west side, 321.035, 321.152
Moneys available, determining, 321.035
Public responsibility, making funds available, 321.012

Forest products harvest tax
(Generally), 321.015, 321.560, 321.609
Additional privilege taxes, levy and distribution, 321.015, 321.017, 321.152, 526.675
Collection
Returns, taxpayer, neglect or refusal, 321.580
Tax as debt, 321.600
Warrants, 321.570
Definitions, 321.005
Delinquencies and deficiencies, 321.560, 321.570
Determination of available moneys, Oregon Forest Land Protection Fund, 321.035
Distribution of revenue, generally, 321.152
Estimated payment, 321.045
Exclusion, 321.015
Forest Research and Experiment Account, 321.185
Interest, 321.045, 321.560
Oregon Forest Resources Institute, revenues, 321.017, 526.675
Payment of tax, 321.045
Penalties, see Penalties, this topic
Policy, 321.011, 321.012
Refunds, 321.145
Returns
(Generally), 321.045
Audit, 321.560

TIMBER TAXES (Cont.)

Forest products harvest tax (Cont.)
Suspense account, 321.145, 321.152

Forestland valuation procedures
Advisory committee, 321.213
Appeals, 321.219, 321.222
Forestland, defined, 321.201
Hearings, proposed specially assessed values, 321.210
Legislative findings, 321.204
Models, Department of Revenue, 321.207
Notices
Appeals, specially assessed values, 321.219
Proposed specially assessed values, 321.210
Property tax appeals board, jurisdiction, 321.222
Rules, 321.207, 321.219
Specially assessed values
(Generally), 321.216
Appeals, 321.219
Certification, 321.216
Modification following appeal, 321.219
Proposals, notice, hearing, 321.210
Tables, 321.216

Hardwoods, special assessment timber lands, 321.390, 321.855

Harvesting
Forest products harvest tax, see Forest products harvest tax, this topic
Notice of intent to harvest, 321.550
Small tract forestland, see Small tract forestland program, this topic

Limitation of actions, 321.600

Logging roads, assessment, 308.236

Notices
Disqualification, special assessment, 321.718, 321.845
Forestland valuation
Appeals, specially assessed values, 321.219
Proposed specially assessed values, 321.210
Intent to harvest, 321.550
Management plan deficiencies, western Oregon forestlands, 321.367
Removal of forestland designation, 321.359, 321.842

Penalties
(Generally), 321.991
Confidentiality, reports and returns, 321.686
Deficiency or delinquency, 321.560
Forest products harvest tax, 321.045, 321.145
Notice of intent to harvest, failure to file, 321.550
State debt and recovery action, 321.600

Records and reports
Confidentiality, disclosures, 321.682, 321.684, 321.686
Examination, 321.609
Management plan deficiencies, western Oregon forestlands, 321.367

Returns
Audits, 321.560
Disclosures, 321.684
Failure or refusal to make, 321.580
Forest products harvest tax, 321.045
Severance tax, harvest, small tract forestland, 321.733

Rules
Ascertainment, assessment and collection, 321.609
Farm use value, 321.349
Forestland valuation, 321.207, 321.219
Management, 321.367
Repayments, forest products harvest tax, additional privilege tax, 526.675
Stocking and acreage requirements, forestland designation, 321.358
TIMBER TAXES (Cont.)

Rules (Cont.)
Timber harvesting, tax returns, ensuring receipt of, 321.550

Severance tax
Forest products harvest tax, see Forest products harvest tax, this topic
Small tract forestland, see Small tract forestland program, this topic

Small tract forestland program
Definitions, 321.700
Disqualification, 308A.707, 321.712, 321.716
Legislative findings, 321.703
Notice to assessor, when required, 321.712
Penalties, see Penalties, this topic
Qualification for assessment
Appeal and review, 321.706
Application, 321.706
Automatic qualification, certain circumstances, 321.716
Disqualification, 308A.707, 321.712, 321.716
Requirements, 321.709
Sale or transfer, continued qualification, 321.719
Sale or transfer, continued qualification, 321.719
Severance tax, harvest
(Generally), 321.726
Audits, 321.560
Collection, enforcement, 321.570, 321.580, 321.600
Due dates, 321.741
Eastern Oregon Timber Severance Tax Fund, 321.754
Returns, 321.560, 321.580, 321.733
Revenues, distribution, 321.746, 321.751, 321.754
Western Oregon Timber Severance Tax Fund, 321.751
Valuation, 321.722
Statute of limitations, recovery actions, 321.600
Subpoenas, 321.609

Valuation, see Forestland valuation procedures, this topic

Western Oregon forestland assessment
Appeal, removal of designation, 321.359
Assessed value, determination, 321.354
Classes of land, 321.348
Common ownership, minimum acreage requirements, 321.354
Definitions, 321.257
Designation as forestland
Application, 321.358
Notation on tax roll, 321.362
Prior designations, retention, election by landowners, 321.347
Removal of designation, 321.359
Disqualification
See also Disqualification, special assessment, this topic
(Generally), 321.366

Harwoods, farm use land assessment, 321.390
Lands not eligible for special assessment, 321.267
Large landowners, assessment, 321.354
Legislative findings, 321.259
Management, plans, rules, 321.367
Policy, purposes, 321.262
Timber, exemption from property taxation, 321.272
Valuation at farm use value, 321.349

Western Oregon Timber Severance Tax Fund, 321.751

TIME (Generally), 174.120, ORCP 10

TIME (Cont.)
Calendar year, computation, 174.120
Commercial Code, reasonable and seasonable, 71.2050
Computing, 174.120, ORCP 10A
Court decisions, generally, 1.050
Daylight savings, 187.110
Filing, pleadings and motions, ORCP 15
Findings of fact, extending or lessening time for, ORCP 62D
Holidays, see HOLIDAYS AND COMMEMORATIONS, generally
Income tax (state), see INCOME TAX (STATE)
Judgment notwithstanding verdict, motion and ruling, ORCP 63D
Judgments, entry, 18.075
Leap year, computation, 174.120
Positions, enlarging or shortening time, ORCP 39C
Preliminary injunctions, ORCP 79A, ORCP 79B
Rules of civil procedure, see RULES OF CIVIL PROCEDURE, OREGON, generally
Sales, see SALES
Satudays, computation, 174.120
Service, additional time after, ORCP 10B
Standard time, 187.110
Temporary restraining orders, ORCP 79A, ORCP 79B

TIMESHARE ESTATES
(Generally), 94.803 et seq.
Advertising, 94.945
Application of statutes, 65.959, 94.807
Civil penalties, 94.925
Common expenses
(Generally), 94.853
Assessment, 94.853, 94.856
Lien, assessment, 94.856
Condominiums
Declarataon, voting rights allocated, content, 100.105
Lien, assessment for common expenses, 100.450
Owners, prohibition, timeshare plan, 94.811
Period of administrative control, association of unit owners, 100.200
Corporations, nonprofit, application of laws, 65.959
Definitions, 94.803
Escrows
(Generally), 94.871 et seq.
Account, 94.873
Agent, 94.878, 94.881
Closing, 94.873, 94.876
Estate for years, 94.813
Exchange program
Defined, 94.803
Information to purchaser, written, providing, 94.826
Failure in management of timeshare plan, declaration, court, 94.867
False practices, 94.940
Fee simple estate character, 94.813
Fees, filing, 94.831
Filing fees, 94.831
Fractional interest, defined, 94.803
Injunctions, 94.930
Instruments
(Generally), 94.821
Recording, 94.818
Insurance, 94.889
Leases, estate for years, 94.813
Legislative finding, 94.806
TIMESHARE ESTATES (Cont.)

Liens
(Generally), 94.856
Alternative to lien payment trust, 94.900
Assessment of common expenses, 94.856
Blanket encumbrance, defined, 94.803
Lien payment trust, 94.890
Lienholder rights, 94.885
Surety bond, 94.905
Trust, 94.890, 94.895

Managing entity
(Generally), 94.846
Defined, 94.803
Developers, certain duties to, 94.863
Fiduciary relationship, 94.846
Property taxes, rights and duties, 94.808
Termination, 94.848

Material change
Defined, 94.828
Notice, fee, 94.831

Mobile homes parks as, 446.440
Nonprofit corporations, application of laws, 65.959
Nontimeshare development, application of laws, 94.807

Notices
Cancellation right, purchaser, 94.839
Intent to sell, 94.823

Orders, 94.930
Out-of-state developer, service, consent, 94.920
Owners’ association, 94.858

Partition (prohibition and exception), 94.816

Penalties, civil, 94.925
Planned communities
Exemption, 94.570
Owners, prohibition, timeshare plan, 94.811

Property tax
Taxpayer, managing entity as, 94.808
Valuation, 94.809

Public report, timeshare plan, 94.828

Purchase money agreements, 94.871

Purchaser rights, see Sales, this topic

Records and recording
(Generally), 94.818
Rejection for recordation, document transferring or encumbering, 94.813
Sale records, inspection, 94.915
Taxes, penalties, special assessments, fees and charges, payment requirement, 94.818

Report, public, timeshare plan, 94.828

Rules, 94.826, 94.915

Sales
Defined, 94.803
Notice of intent, 94.823
Out-of-state
(Generally), 94.833
Advance, expense incurred in going to property, 94.831

Public report, 94.829
Purchaser rights
(Generally), 94.836 et seq.
Cancellation, 94.836, 94.839
Developer interest, transfer, 94.843
Waivers, 94.841

Security, timeshare plan as, 94.813
Service of process, out-of-state developer, consent, 94.920
Subdivision and Series Partition Control Law, Oregon, exemption from, 92.325
Subdivisions, owners of land, prohibition, timeshare plan, 94.811

TIPS
Compensation, see COMPENSATION AND SALARIES

Tires
Air pressure maintenance, motor vehicle service providers, 468A.279
Chains, see Traction tires, chains, and studs, this topic
Civil liability, certain violations, 818.410
Defined, 801.525
Disposal, see Waste tire disposal, this topic
Energy recovery, source-separated waste tires, 459.772
Metal objects on tires, unlawful use, 815.160, 815.165
Noise, 815.025
Pneumatic, operation without, 815.170, 815.175
Rating and size, maximum allowable weight calculations, 818.010

Rules
Disposal, 459.785
Solid waste collection vehicles, 818.012
Traction tires, chains, and studs, 815.045
Waste tires, 459.730, 459.780, 459.785

Solid waste collection vehicles, maximum wheel load, 818.010, 818.012
Traction tires, chains, and studs
(Generally), 815.045
Failure to use, 815.140, 815.145
Metal objects on tires, unlawful use, 815.160, 815.165

Rules, 815.045
Sales, studded tires, 815.167

Violations, civil liability, 818.410

Waste tire disposal
(Generally), 459.705 et seq.
Definitions, 459.705
Exemptions, certain devices and vehicles, 459.790
Fees, 459.730, 459.750, 459.765
Hearing, site permit application, 459.740
Inspections, monitoring, 459.760
Land disposal sites, 459.710
Notification, counties, proposed disposal site, 459.735

Ocean waters, artificial reefs (prohibition), 459.710
Penalties, 459.995
Permits
Application, 459.725, 459.730, 459.740, 459.745
Carriers, 459.712
Fees, 459.730, 459.750
Revocation, 459.755
Storage site, 459.720
Removal or processing plan, cost assistance, 459.780
Rules, 459.730, 459.780, 459.785
Solid waste disposal sites, prohibition, 459.247
Storage prohibitions, 459.715
Transporting, 459.708, 459.712
Waste Tire Recycling Account, 459.775
Waters, placement in, 468B.083, 468B.085

Weight, maximum allowable, rating and size, 818.010

TISSUE (HUMAN)
See ORGANS AND TISSUE (HUMAN), generally
TITLE AND OWNERSHIP

Abstracts
(Generally), 30.750, 93.660, 696.523
Condominiums, sale, escrow deposit, requirement, 100.720
County road bonds, loan of redemption funds, requiring abstract of property, 370.200
Evidence, abstract as, 93.660
Loan interest, expenses, deeming part of interest, 82.020
State forestland acquisition, deposit, requirement, 530.020
Subdivision lot, parcel or interest, copy, condition prerequisite to sale, 92.425
Timeshare estates, escrows, deposit requirement, 94.871
Trust businesses, documents deposited with notes or bonds, 709.110

Abuse of vulnerable persons, effect, see PROBATE

Actions and proceedings
Estate tax matters, procedure, 118.350
Quieting title, see QUIETING TITLE, generally
Tax liens, generally, 305.130
Armories, 396.530
Banks, documents of title, delivery, 72.3080
Boats, title certificates, see BOATS AND BOATING
Business trusts, 128.580
Circuit courts, judgments, effect, 52.590
City assessment lien foreclosure sale, 223.530, 223.575
Civil forfeiture, criminal activities, vesting of title, 131A.015
Cloud on title, see QUIETING TITLE, generally
Commercial Code, documents of title, see COMMERCIAL CODE
Common School Fund loan security, 327.435
Community property, disposition at death, 112.745, 112.755
Condemnation actions, 35.325
Condominiums, see CONDOMINIUMS, generally
Conveyance to governmental entities, entity approval, 93.808
Diking districts
Damages, recovery, 551.120
Meetings, 551.090
Documents of title, see COMMERCIAL CODE
Donees, 105.070
Employees’ trusts, 128.520
Equitable, defense of possession, 12.940
Estate passed, 93.120, 93.150, 93.160, 93.250
Evidence, see EVIDENCE
Floating home sales, title transfer, 90.680, 90.710
Forestland acquisition, state, 526.162, 530.020, 530.040
Geothermal resources, 522.035
Homicide, effect, see PROBATE
Income tax, cloud on title
Department, party to suits involving, 305.130
Release by department, 305.140
Insurance, titles, see TITLE INSURANCE, generally
Joint rights and property, see JOINT RIGHTS AND PROPERTY, generally
Judgments
Circuit court or justice court not to involve, 52.590
Priority over conveyances, 18.165
Jurisdiction
Circuit courts, 52.250, 52.590
Justice court, transfer, 51.090, 52.560, 52.590
Lake beds
(Generally), 273.505, 274.025

TITLE AND OWNERSHIP (Cont.)

Lake beds
(Lake beds, 273.425, 273.430, 274.440, 274.510
Landlord, tenant not permitted to deny, 91.115
Limitation of actions involving, 12.040, 12.050
Local government investments, receiving evidence of title, securities purchased, 294.145
Mining claims, see MINES AND MINERALS
Mobile homes and manufactured structures, see MOBILE HOMES AND MANUFACTURED STRUCTURES
Molds and forms, 98.475, 98.480, 98.485
Motor vehicles, title, see MOTOR VEHICLES
Paramount, judgment determining, foreclosure and quiet title suit, 89.020
Partition, determining, 105.240
Priority between conveyances and judgments, 18.165
Public Safety Standards and Training, Department of, training academy, 181A.390
Quantum of estate passed, 93.120, 93.150, 93.160, 93.250
Quieting, see QUIETING TITLE, generally
Real property, justice court judgment, effect, 52.590
Riparian rights, see WATER AND WATER RIGHTS
Sales, personal property, see SALES
School districts, condemnation, 35.325, 332.182
Secured transactions
Certificates of title
Filing requirements, 79.0303, 79.0313
Perfection, governing law, 79.0303, 79.0316, 79.0327
Title to collateral, 79.0202, 79.0619
Securities, transfer on death registration, passage of ownership, 59.565
Seed contracts, 576.726
Snowmobiles, titles, see SNOWMOBILES
State agencies, property, taking in state name, 192.112
State buildings, art work, 276.090
State lands, title, see STATE LANDS
State property, title, see STATE PROPERTY
Submersible lands, title, see SUBMERGED AND SUBMERSIBLE LANDS
Swamp lands, title
(Generally), 273.505, 273.511, 273.551
Validation, 273.902, 273.903
Title insurance, see TITLE INSURANCE, generally
Tollway property, 383.011
Unit ownership property, 100.505, 100.610
Validating act, 93.810
Warehouse receipts, title, see WAREHOUSE RECEIPTS
Water improvement companies, see WATER IMPROVEMENT COMPANIES
Watershed enhancement grants, title restrictions, 541.960

TITLE I BANK FUND
See FUNDS AND ACCOUNTS

TITLE INSURANCE
See also INSURANCE AND INSURERS
Agents, see Insurance producers, this topic
Capital and surplus requirements, 731.562
Certain counties, title plants, 731.438, 731.439
Certificate of authority, 731.438, 731.439
Commissions, prohibited, insurance sale, 746.055
TITLE INSURANCE (Cont.)
Condemnation, owner repurchase, 35.390
Defined, 731.190
Deposits with Department of Consumer and Business Services, 731.608, 731.624
Escrow activities, statutes, application, 696.523, 731.450
Filings, review, 737.320
Indexes, tract or geographic, 731.438, 731.439
Inducement, free insurance, property sale, 746.130
Insurance producers
Insurance Code applicability, 744.086
Licenses, exemption, 744.056
Unauthorized practice of law, exempt activities, 9.160
Investments, title plant, 733.690, 733.770
Licenses, insurance producers, exemption, 744.056
Policies, restricted, combinations, 731.394
Practice of law, unauthorized, exempt activities, 9.160
Public or medical assistance recovery, notice of transfer or encumbrance, 93.268, 411.692, 411.694
Rate regulation, 737.310, 737.320
Rebates, prohibited, insurance sale, 746.055
Reciprocal contract exchange, prohibited, 731.458
Reserves, financial, requirement, 733.060, 733.090
Sale of property, free insurance, 746.130
Stock insurers, requirement, 731.394
Title plant, 731.438, 731.439, 733.690, 733.770
Transactions, basis, 731.438, 731.439
Trust deeds, trustee, 86.713
Unearned premium reserves, requirement, 733.060, 733.090

TITLE LOANS
See PAYDAY AND TITLE LOANS, generally

TITLES
Architects, 671.020
Art therapists, 681.752
Athletic trainers, 688.730
Behavior analysis practitioners, 676.820
Denturists, 680.505
Direct entry midwives, 687.410
Estheticians, certified advanced, 676.635
Health care professionals, generally, see HEALTH PROFESSIONALS
Home energy assessors, 701.529
Interpreters, 45.292, 413.558
Lactation consultants, 676.681
Locksmiths, 701.480
Marriage and family therapists, 675.825
Music therapists, 681.720
Nobility, prohibited, CONST. I §29
Notarial officers, 194.255 et seq.
Nurses and nursing, 676.115, 676.130, 678.023, 678.025, 678.370, 678.447, 678.448
Polysomnographic technologists, 688.810
Psychologists, 675.090
Respiratory care practitioners, 688.810
Sex offender therapists, 675.370
Social workers, 675.520, 675.540, 675.545
Tax consultants, 673.663

TITLES OF ACTS
(Generally), CONST. IV §20

TITLES OF ACTS (Cont.)
Popular name laws, see POPULAR NAME LAWS, generally

TOBACCO ENFORCEMENT FUND
(Generally), 180.205, 180.450, 180.451, 180.491, 293.537

TOBACCO PRODUCTS TAX
See also CIGARETTE TAX
(Generally), 323.505, 323.595
Administration, 323.575, 323.625
Appeals
(Generally), 323.623
Contraband tobacco products, seizure and forfeiture, 323.612
License denial, revocation, etc., 180.494, 323.530, 323.535
Venue, 323.618
Application, other statutes, 323.595
Cigars, rate of tax, 323.505
Collection and enforcement
(Generally), 323.575, 323.600, 323.605, 323.607, 323.610
Appeals, 323.623
Attorney General, authority, 323.619
Certificate, department, evidence of nonpayment, 323.618
Civil actions, recovery, 323.619
Disposition of moneys, enforcement expenses, 323.625
Entry and examination of premises, 323.740
Forfeitures, 323.612, 323.632
Information exchange, other governmental units, 323.613
Master Settlement Agreement, see TOBACCO, SMOKING, AND INHALANT DELIVERY SYSTEMS
Remedies, cumulative, 323.620
Rules, 323.575
Warrants, 323.610
Contraband, seizure and forfeiture, 323.612, 323.632
Credit, products shipped out-of-state, 323.560
Criminal offenses, 323.630, 323.632
Dates due, payment, 323.510
Deficiencies, 323.600, 323.607
Definitions, 323.500
Delivery sales, regulation, 323.700 et seq.
Department of Revenue as party to proceedings to enforce, 305.130
Determination of tax, 323.600, 323.605
Disposition of moneys, 323.625
Distribution, unlawful, 323.632
Distributors
Delivery sales, license requirement, 323.712
Licenses, see LICENSES AND PERMITS, this topic
Reports, Attorney General, 180.483
Security, amount, 323.525
Tax imposed on, 323.505
Tax in lieu of all other taxes on tobacco, 323.640
Entry and examination of premises, Department of Revenue, 323.740
Exchange of information, other governmental units, 323.613
Exemptions
Products not subject to taxation by state, 323.515
Sales to common carriers in interstate or foreign passenger service, 323.565
Fines and penalties
(Generally), 323.630, 323.635
Tobacco Products Tax (Cont.)

Fines and penalties (Cont.)
- Criminal offenses, 323.630, 323.632
  - Failure to pay tax or timely file return, 323.585
  - Possession of untaxed tobacco products, 323.538
  - Unlawful distribution, 323.632

Forfeitures, 323.612, 323.632

Indian reservation, governing body, refund agreement, 323.615

Information exchange, other governmental units, 323.613

Invoices, wholesale, 323.538

Licenses and permits
  - Application, 323.520
  - Denial, revocation, etc., 180.494, 323.530, 323.535
  - Disclosure of license information, 323.598
  - Issuance, 323.530
  - Transport of untaxed products, 323.570

Liens, 323.600, 323.610

Master Settlement Agreement, see Tobacco, Smoking, and Inhalant Delivery Systems

Moist snuff, rate of tax, 323.505

Payment, 323.505, 323.510

Rate, 323.505

Records, 323.538, 323.540, 323.555, 323.740

Remedies, cumulative, 323.620

Returns, failure to file, 323.585

Revenues, disposition, 323.625

Rules, 323.575

Security, distributors, 323.525

Smokeless Tobacco Master Settlement Agreement, see Tobacco, Smoking, and Inhalant Delivery Systems

Title of Act, 323.645

Transportation, untaxed products, permit, 323.570

Venue, 323.618

Warehouse records, 323.555

Warrants, 323.610

Wholesale invoices, 323.538

Tobacco Settlement Funds Account

(Generally), 293.537

Tobacco Use Reduction Account

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

Tobacco, Smoking, and Inhalant Delivery Systems

See also Indoor Air Pollution

(Generally), 433.835 et seq.

Advertising, see Labels and labeling

Age, see Minors

Cessation programs and services
  - Grants, rules for awarding, 431A.155
  - Health insurance coverage, 743A.170
  - Pharmacist's, provision, 689.645
  - State reimbursement, providers, 431A.150
  - Tobacco Use Reduction Account, 431A.153, 431A.158

Child care facilities, rules, 329A.330

Cigar bars, 433.835, 433.850

Cigarette ignition propensity, see Fires and Fire Protection

Cigarette tax, see Cigarette Tax, generally

Compliance checks, public places, 433.855

Counties
  - Enforcement of laws, 433.855

Tobacco, Smoking, and Inhalant Delivery Systems (Cont.)

Counties (Cont.)
  - Vending machines, regulation, 167.775

Crimes and offenses
  - (Generally), 167.747 et seq.
  - Cigarette tax violations, 323.480, 323.482
  - Elevators, 479.015
  - Fines and penalties, see Fines and penalties, this topic
  - Forfeiture, criminal activities, see Forfeitures
  - Hospitals, 441.815
  - Location of products in retail stores, 167.765
  - Master Settlement Agreement violations, 180.440, 180.486
  - Minors, see Minors

Delivery sales
  - Age, minimum, general sales prohibition, 323.703
  - Civil action, enforcement, 323.730
  - Definitions, 323.700
  - Distributor's license, 323.712
  - Notice to consumer, 323.709, 323.715
  - Penalties, 323.727
  - Reports, 323.721
  - Requirements, obligations, 323.706, 323.709, 323.715, 323.718, 323.721
  - Seizure and forfeiture, 323.727
  - Untaxed cigarettes or tobacco products, sales prohibited, 323.724

Education program
  - Development and rules, 431A.155
  - Grants, 431A.155
  - Tobacco Use Reduction Account, 431A.153, 431A.158

Elevators, smoking prohibition, 479.015

Fines and penalties
  - Child in vehicle, smoking or inhalant use, 811.193
  - Cigarette reduced ignition propensity violations, 476.765, 476.995
  - Cigarette tax, see Cigarette Tax
  - Delivery sales, 323.727
  - Hospitals, smoking or inhalant use, 441.815
  - Indoor Clean Air Act, Oregon, 433.855, 433.990
  - Master Settlement Agreement
    - (Generally), 180.440, 180.450, 180.451, 180.455
    - Smokeless tobacco products, 180.486, 180.491, 180.494
  - Public elevators, smoking in, 479.015
    - Sign and notice violations, 167.770, 431A.178, 431A.180
  - Tobacco products tax, see Tobacco Products Tax

Forests, smoking during fire season, 477.510

Forfeitures, criminal activities, see Forfeitures

Gifts
  - Distribution, taxation, 323.015
  - Federal installations or veterans' institutions, delivery tax-free, 323.055
  - Sales, defined, tobacco products tax, 323.500

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

Hospitals, prohibition, 441.815

Hotels and motels, permitted areas, 433.850

Indian tribes, see Indians

Indoor Clean Air Act, Oregon
  - Civil penalties, 433.855
  - Compliance checks, 433.855
  - Definitions, 433.835
TOBACCO, SMOKING, AND INHALANT DELIVERY SYSTEMS (Cont.)

Indoor Clean Air Act, Oregon (Cont.)

Exceptions, 433.850
Hotels and motels, permitted areas, 433.850
Injunctions, 433.860
Oregon Health Authority, duties, 433.855
Place of employment, see Labor and employment, this topic
Policy, 433.840
Public place, prohibitions, 433.845
Regulation in addition to other laws, 433.870
Rules, 433.847, 433.855, 433.870
Short title, 433.875
Signs, posting, 433.850
Smoke shops, see Smoke shops, this topic

Injunctions, 433.860

Inspections

Cigarette reduced ignition propensity standards, 476.760
Sales to minors, 167.760, 431A.183

Jury rooms, prohibitions, 433.845

Labels and labeling

Cigarette reduced ignition propensity standards, 476.760, 476.785, 476.790
Cigarette tax stamps, see CIGARETTE TAX

Federal Cigarette Labeling and Advertising Act
Definitions, 323.853
Legislative findings and intent, 323.850
Master Settlement Agreement, compliance, 323.862
Notice, distributions and retailers, 323.859
Rules, 323.865
Sale of cigarettes without tax stamps, 323.856
Seizure, unlawfully stamped packages, 323.856
Tax stamps, prohibitions, 323.856
Unlawful trade practices, 323.856, 466.608
Inhalant delivery systems, 431A.175

Labor and employment
Definitions, 433.835
Prohibitions, generally, 433.845, 433.850
Sign requirement, 433.850
Unlawful practices, prohibiting use during non-working hours, 659A.315
Violations, penalties, 433.855, 433.990

Landlord and tenant, smoking policy disclosure, 90.220, 479.305

Lighters, novelty, see FIRES AND FIRE PROTECTION

Mailing

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

Marijuana use, see MARIJUANA, generally

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

Enforcement

Bond, nonparticipating manufacturers, 180.416
Certification, manufacturers, 180.410, 180.415
Criminal offenses, 180.440
Definitions, 180.405
Directory of manufacturers, 180.425
Distributor obligations, 180.435, 323.106
Escrow compliance, nonparticipating manufacturers, 180.415, 180.435
Estimated costs, Department of Justice, 293.537
Fines and penalties, 180.440, 180.450, 180.451, 180.455
Information disclosures, sharing by state agencies, 180.435, 323.862
Investigative demands, 180.448

T-62
TOBACCO, SMOKING, AND INHALANT DELIVERY SYSTEMS (Cont.)

Reports to legislature, inhalant regulation, see note after, 433.855

Rules
Cigarette Labeling and Advertising Act, state enforcement, 323.865
Cigarette tax, see CIGARETTE TAX
Hospitals, 441.815
Indoor Clean Air Act, Oregon, 433.847, 433.855, 433.870
Public education programs, 431A.155
Random inspections, 431A.183
Smoke shop certification, 433.847
Smoking cessation programs, 431A.150, 431A.155
Tobacco products tax, 323.575
Sales
(Generally), 431A.175 et seq.
In-person sale required, 180.441
Locating products in retail stores, 167.765
Mailing, see Mailing, this topic
Minors, see Minors, this topic
Novelty lighters, prohibition, see FIRES AND FIRE PROTECTION
Packaging and labeling requirements, 431A.175
Vending machines, see Vending machines, this topic

Schools and school districts
Discipline of students, 339.250
Instruction on effects of use, 336.067
Possession, generally, 339.883

Sealed packages, cigarettes, sale requirement, 431A.175

Shipping, see Mailing, this topic

Signs
Oregon Indoor Clean Air Act, 433.850
Sales to minors, 163.580, 167.770, 431A.175

Smoke shops
Certification system, 433.847
Defined, 433.835
Inhalants, prohibited use, 433.847
Smoking prohibition, exemption, 433.850

Smokeless Tobacco Master Settlement Agreement
(Generally), 180.465 et seq., 323.816
Definitions, 180.465, 323.810

Enforcement
Certification, manufacturers, 180.471, 180.474
Criminal offenses, 180.486
Definitions, 180.468
Directory of manufacturers, 180.477
Distributor obligations, 180.483
Escrow compliance, nonparticipating manufacturers, 180.474, 180.483
Fines and penalties, 180.486, 180.491, 180.494
Information disclosures, sharing by state agencies, 180.483
Judicial review, 180.491, 180.494
Legislative findings, 180.465
Manufacturers, certification, 180.471, 180.474
Prohibited conduct, remedies, 180.486, 180.491, 180.494
Records, retention, 180.483
Reports, distributors, 180.483

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

Smokeless Tobacco Master Settlement Agreement (Cont.)
Enforcement (Cont.)
Rules, 180.474, 180.477, 180.489, 180.491
Service of process, nonresident nonparticipating manufacturers, 180.480
Tobacco Enforcement Fund, 180.491
Unlawful trade practices, 180.494
Escrow funds, manufacturers (Generally), 323.816
Certification, compliance, 180.474, 180.483
Quarterly deposits, 180.489
Legislative findings, 180.465, 323.813

State Police enforcement program, tobacco use by minors, 181A.330, 181A.335

Tobacco products tax, see TOBACCO PRODUCTS TAX, generally

Vending machines
Cigarette tax, see CIGARETTE TAX
Locating, accessibility to minors, 167.780
Regulation by cities and counties, 167.775

Workplaces, see Labor and employment, this topic

TOILETS
Child care facilities, number and type, rules, 329A.330

Compost toilets
Bond or other security, installers, 447.118
Defined, 447.115
Inspection; enforcement orders, 447.124
Lien for enforcement costs, 447.124
Standards, 447.118

Conservation standards, 447.145

Construction sites, requirements, 654.150, 654.160

Dairy products plants, minimum standards, 621.176

Detention facilities, isolation, lacking facilities, 169.730

Diseased persons, commissary or mobile units, posting placard, 624.425

Employee toilet facilities, customer access, see PUBLIC ACCOMMODATIONS

Farm laborers, providing, employers, 654.174

Food establishments
Insanitary condition, facilities not provided, maintained, 616.735
Sanitation requirements, 616.700

Marine, rules, 830.110

Outdoor mass gatherings
Facilities, requirements, 433.760
Temporary structure defined, 433.735

Recreation parks or organizational camps
Prohibited acts, sewage disposal, 446.345
Sanitary facilities, provision, 446.340

Recreational vehicles, unsealed disposal systems prohibited, 815.260

Restaurants
Certain, one fixture, 447.023, 624.051
Diseased persons working, employment, posting placard, 624.080
Regulations, cleanliness, 624.041

State Capitol State Park, 276.053

Tank type, restriction, certain buildings, 447.100

Water closets
Invisible seals, unventilated spaces, prohibition, 447.140

Plumbing requirements, 447.029
Tank type, restrictions, 447.100

T-63
TOILETS (Cont.)

Water conservation provisions, Low-Rise Residential Dwelling Code, 455.610
Water use, amount, standards, 447.145

TOLLING LIMITATIONS
See LIMITATION OF ACTIONS AND PROCEEDINGS

TOLLS AND TOLLWAYS
See HIGHWAYS AND ROADS

TOMBSTONES
See CEMETERIES

TONGUE POINT

Agreements and revenues, Port of Astoria, 777.095

TOOLS

Burglary, possession, 164.235
Execution exemption, 18.345
Gasoline-powered, ethanol requirements, exemption, 646.913

TORTS

See also NEGLIGENCE, PERSONAL INJURIES

Advance payments
Admission of liability, as, 31.560, 31.565
Definition, 31.550
Judgment, effect, 31.555
Limitation of actions, effect, 12.155
When made, 31.560

Adverse health care incidents, see Health care practitioners and facilities, this topic

Alcoholic beverages
Purchases, minors, age misrepresentation, 471.567
Service, liability, 471.565

Alienation of affections, abolished, 31.980

Apprenticeship committees, 660.210
Assignment, cause of action against insurer, 31.825

Assumption of risk, see ASSUMPTION OF RISK, generally

Attorney fees, see ATTORNEY FEES

Breast implants, see BREAST IMPLANTS, generally

Choice of law, see CHOICE OF LAW

Cities, see Public bodies, this topic

Civil proceeding, wrongful use, 31.230

Collateral benefits, effect, 31.580

Contingent fee agreements, attorneys, 20.340

Contribution, see Joint tortfeasors, contribution, this topic

Covenant, see Public bodies, this topic

Criminal conversation, abolished, 31.982

Damages
Advance payments, see Advance payments, this topic
Comparative negligence, 31.690, 654.336
Contribution, see Joint tortfeasors, contribution, this topic
Death of injured person, wrongdoer, 30.080
Parental liability, 30.765
Public bodies, see Public bodies, this topic

Defamation, see DEFAMATION, generally

Defenses, felonious conduct, plaintiff, 31.180

Design professionals, actions against, 31.300

TORTS (Cont.)

Disasters, debris or wreckage removal, liability, 401.178

Districts, see Public bodies, this topic

Dogs, injury or property damage caused by, 31.360, 609.115, 609.140

Emergencies
Emergency service volunteers, 401.364
Medical care and treatment
(Generally), 30.800, 401.667
Athletics, team or volunteer physician, 30.800
Defibrillator use, 30.802
Emergency medical services providers, volunteers, 30.803
Emergency transportation assistance, rendering, 30.807
Government personnel, generally, 30.805
Railroad employees, first aid treatment, 824.310
Search and rescue volunteers, 404.210
Structural collapse, immunity, responding personnel, 401.932, 401.940

Emergency service volunteers, 401.364

Employer Liability Law, see LABOR AND EMPLOYMENT

Fellow servants, see FELLOW SERVANTS, generally

Felony, conduct, plaintiff, defense, 31.180

Filing fee, circuit court, 21.160

Forest operations, lawfully leaving trees and debris, limitation on liability, 527.780, 527.785

Good Samaritan laws, see Emergencies, this topic

Government units and officials, see Public bodies, this topic

Health care practitioners and facilities
Actions against physicians, see PHYSICIANS AND SURGEONS

Adverse health care incidents, resolution (Generally), see note after, 31.250
Insurers, prohibited actions, 742.407
Malpractice claims, reports, exemption, 30.278

Emergencies, see Emergencies, this topic

Immunity, see PRIVILEGES AND IMMUNITIES

Malpractice insurance, see MALPRACTICE INSURANCE

Mandatory dispute resolution, 31.250
Oregon Health and Science University, 30.267, 30.268, 30.271

Retired providers, agents of public body, 30.302

Horses, see HORSES

Housing, low income and elderly, finance bond pledge lien, 456.675, 456.700

Immunity, liability, see PRIVILEGES AND IMMUNITIES, generally

Implied assumption of risk, doctrine abolished, 31.620

Insurance, automobile claims, insurer liability, 742.520

Insurers, cause of action against, assignment, 31.825

Joint tortfeasors, contribution
Choice of law, 15.450
Comparative negligence, 31.610
Covenant not to sue or enforce judgment, 31.815
Judgments, effect, 31.810
Proportional shares, 31.805
Right of contribution, 31.800
Separate action, 31.810
Severability clause, 31.820

Judgments
Advance payments, effect, 31.555
Public bodies, against, 30.295

Last clear chance, doctrine abolished, 31.620
TORTS (Cont.)

Legislature
Constitutional provisions, CONST. IV §24
Legislators not to receive fee or act as attorney, 
CONST. XV §7

Liability immunities, see PRIVILEGES AND 
IMMUNITIES, generally

Liens, filing invalid claim of encumbrance, 
205.470

Limitations, see LIMITATION OF ACTIONS AND 
PROCEEDINGS

Medical malpractice, see Health care practitio-
ners and facilities, this topic
Motor carriers, damages to injured persons, lia-
ability, 823.085
Motor vehicle records, personal information dis-
closures, aggrieved persons, civil action, 
802.191

Musical works, royalties, damage actions, 647.720

Nonprofit corporations, directors, liability, 65.369

Notices, claims
Advance damage payments, 12.155
Public bodies, against, 30.275

Parental liability, see PARENT AND CHILD

Passengers
Guest passengers, aircraft or watercraft, 30.115, 
30.130
Motor vehicle insurance, required benefits, 742.520, 
742.524, 742.526, 742.530

Personal injuries, see PERSONAL INJURIES, 
generally

Personal representatives, probate, immunity, 
114.405

Political parties, liability, 248.004

Product liability, see PRODUCT LIABILITY, gen-
erally

Prudent person rule, see PRUDENT PERSON 
RULE, generally

Public bodies
(Generally), 30.260 et seq.
Attorney fees, defense, public officer or employee,  
30.285, 30.287
Choice of law, 15.430
Civil action when alleged damages exceed limita-
tions, 30.265
Community care providers, care and treatment, 
excess coverage liability, 278.320
Community mental health or developmental dis-
ability programs, disputes, 430.673
Compromise and settlement, 30.290, 30.295

Damages, limitations
(Generally), 30.269
Civil action when alleged damages exceed limi-
tations, 30.265
Constitutionality, direct appeal, 30.274
Personal injury and death
Local public bodies, 30.272
State, 30.271
Property damage, 30.273
Punitive damages, 30.269
Defense and settlement, 278.120, 278.130
Defenses of officers, employees, 30.285, 30.287
Definitions, 30.260
Emergencies, see EMERGENCIES, this topic
Exclusive law, 30.300, 30.320
Federal law, civil rights deprivation, application,  
30.265
Forest fires, 477.125
Home rule superseded, 30.300
Human Services, Department of, foster child, lia-
BILITY for damages caused by, 30.297, 30.298
Insurance, 30.282, 30.290

TORTS (Cont.)

Public bodies (Cont.)

Interstate cooperation, agreements, indemnity 
terms, 190.420
Nonprofit entities, 30.260
Notice from claimant, 30.275
Nuclear incidents, liability, 30.265
Officers, employees, defense, indemnity, 30.285, 
30.287
Oregon Health and Science University, 30.268, 
30.271
Payment, 30.290, 30.295
Public use of trails and structures in public ease-
ment or right of way, 105.668
Residential training homes and facilities, nonprofit, 
publicly funded, 30.262
Resource Coordination Assistance Agreement, Ore-
gon, 402.240
Retired health care providers, agents of public body, 
30.302
Ridesharing arrangements, liability, 30.265
Schools, damaged property, parental liability, 
339.270
Scope of liability, generally, 30.265
Search and rescue volunteers, 404.210
Settlements and compromises, confidential, prohibi-
tion, 17.095
Social media accounts, students, educational instit-
tutions, 350.374
Sole cause of action, action against public body only, 
30.265
State, actions and claims against, see STATE 
FINANCE
Statute of limitations, 30.275
Structural collapse, immunity, responding person-
nel, 401.932, 401.940
Transportation, public, nonprofit providers, 30.261
Youth Authority, Oregon, youth offender, liability 
for damages caused by, 30.297, 30.298
Real estate licensees, claims against, 31.350
Real property, public uses, see REAL PROPERTY 
Residential training homes and facilities, public 
body tort claims law, application, 30.262
Schools and school districts, see Public bodies, 
this topic
Search and rescue volunteers, 404.210
SLAPP suits (strategic lawsuits against public 
participation), 31.150, 31.152, 31.155
Small tort claims, attorney fees, 20.080
State of Oregon, see Public bodies, this topic
Strict liability
Dogs, potentially dangerous, injury or property 
damage caused by, 609.115
Drug manufacturing site, 475.455
Fish or wildlife, pollution, 468B.060
Hazardous wastes and materials, see HAZARDOUS 
WASTES AND MATERIALS
Oil entering state waters, 468B.310

Structured settlement payment rights, transfer, 
see COMPROMISES AND SETTLEMENTS
Survival, 30.075, 30.080, 115.305
Tribal governments, police officers, 181A.685, 
181A.690, 181A.692
Venue, 14.080, 46.560
Wrongful death, see DEATH ACTIONS AND 
CLAIMS, generally
Wrongful use of civil proceeding, 31.230

Wrongs
Actions for
Survival, continuing proceedings, 30.075, 
30.080, 115.305
Venue, 14.080
Remedy assured, CONST. I §10
TORTURE
Aggravated murder, 163.095
Murder, 163.115

TOURRETTE SYNDROME
Health insurance, 743A.180

TOURISM COMMISSION, OREGON
(Generally), 284.101 et seq.
Account, 284.131
Application of laws, 284.118
Authority, generally, 284.122
Budgets, records and statements, 284.118, 284.126, 284.134
Contracts and purchasing, 284.118, 284.122, 284.146
Creation, 284.107
Duties and powers, 284.111, 284.122
Employees, 284.118, 284.142
Executive director, 284.142
Financial review, Secretary of State, 284.134
Gifts, grants, donations, 284.122
Legislative findings, 284.104
Marketing plan, 284.111, 284.114
Matching grant program, tourism promotion, 284.138
Members, 284.107
Tourist information centers, maintenance, 284.146
Transient lodging tax, see TAXATION
Wine country license plates, revenues, 805.272, 805.274

TOURIST FACILITIES
See also BOARDING AND LODGING HOUSES; HOTELS AND MOTELS; PARKS AND RECREATIONAL AREAS; PUBLIC ACCOMMODATIONS; TOURISTS AND TOURISM
Access to facilities, 446.335
Approval of work, 455.680
Camping sites, temporary, nonapplication of statutes, 446.435, 624.610
Camping vehicles
Defined, 446.310
Sanitation requirements, 446.340, 446.345, 446.990
Cities, acquisition of land for, 226.320, 226.380
Civil penalties, see Penalties, this topic
Definitions, generally, 446.310
Fees, regulatory, 446.321, 446.425
Information centers, 284.146, 377.705, 377.790
Inspection, 446.335
Lessor duties, delegation to tenant, 446.317
Licenses
(Generally), 446.320
Delinquency, penalty, 446.323
Denial, suspension, revocation, 446.324
Exemptions, 446.325
Fees, 446.321, 446.425
Hearings, 446.324
Issuance, 446.322
Refunds, 446.323
Transferability, 446.323
Multi-unit accommodations, managers and maintenance personnel, minimum wage, exemption, 653.020
Parks and recreational areas, see PARKS AND RECREATIONAL AREAS, generally
Penalties
Civil penalties
(Generally), 446.324, 446.349
Amount, considerations, 446.348

TOURIST FACILITIES (Cont.)
Penalties (Cont.)
Civil penalties (Cont.)
Construction, operation and maintenance, 446.347
Mitigation, 446.348
Notice, 446.347
Procedure, 446.349
Schedule, 446.348
Criminal penalties, 446.990
Private residences, single family (license exemption), 446.325
Public entities, 446.325
Recreation, outdoor, policy, 390.010
Rules
(Generally), 446.330
Civil penalties, 446.348
Lessor duties, delegation, 446.317
Licensing, fee, 446.321
Sanitation laws, administration, delegation to county, 446.425
Seasonal facilities, reopening at beginning of season, notice, 446.335
Sewage disposal, 446.330
Single family residence (license exemption), 446.325
Sleeping rooms, statutes, nonapplication, 446.435, 624.610
Swimming pools, see SWIMMING POOLS AND FACILITIES, generally
Tax, transient lodging, see TAXATION
Telephone reservation system, 377.705, 377.795
Temporary camping sites, expeditions, etc. (license exemption), 446.325
Timber companies, recreation parks, 446.325
Tourist Facility Account, 446.350
Travelers accommodations
Internet webpage, Travel Information Council, 377.795
Penalties, 446.990
Telephone reservation system, 377.705, 377.795
Utilities, private, recreation parks, 446.325

TOURISTS AND TOURISM
See also TOURIST FACILITIES
Agri-tourism, see AGRICULTURE AND HORTICULTURE
Communities and tourism marketing associations, providing expertise, development and promotion, government cooperation, 284.111
Definitions, 284.101
Destination resorts, see DESTINATION RESORTS, generally
Guest ranches, land use planning, see notes after, 197.430, 215.306
Legislative findings, 284.104
Marketing plan
Preparation, 284.111
Purposes, 284.111
Review, 284.114
Matching grant program, tourism promotion, 284.138
Oregon Tourism Commission, see TOURISM COMMISSION, OREGON, generally
Oregon Trail, promotion, 358.055
Outfitters and guides, list, submitting to state agency with tourism promotion responsibility, 704.520
Passenger rail plan, 824.400
Tourist oriented directional signs, see HIGHWAYS AND ROADS
Transient lodging tax, see TAXATION
TOURISTS AND TOURISM (Cont.)
Travel Information Council, 377.840
Travel insurance, 744.101, 744.104, 744.107, 744.111
Wine country license plates, revenues, 805.272, 805.274

TOWING BUSINESSES
(Generally), 98.805 et seq., 822.200 et seq.
Accidents, soliciting business at, 98.854
Apartment complexes, regulation, 90.485, 98.853
Certificates
(Generally), 822.205, 822.210
Activities authorized, 822.210, 822.213
Denial, suspension, revocation or refusal, 822.215
Duration, 822.210
Fee, 822.205, 822.700
Insurance requirement, 822.205
Operation without, penalty, 822.200
Renewal, 822.210
Rules, 822.205
City or county regulation, 98.859, 98.861, 801.040, 822.230
Conditions allowing towing, generally, 98.853
Crimes and offenses
Illegal operation, 822.200
Removing injurious substances from highway, failure, 822.225
Stolen vehicles recovered by tower, 98.857, 822.235
Traffic, obstructing, failure to take precautions, 822.220
Unlawful trade practices, 646.608
Definitions, 98.852
Disclosures to vehicle owners, 98.854, 98.856, 98.862
Eligibility, police towing list, 181A.350
False swearing, 822.605
Fees
Certificate, 822.205, 822.700
License issued by city or county, 98.861
Rates and charges by towers, 98.854, 98.856, 98.857, 98.859
Immunity from liability, 98.830, 98.860
Inspecting vehicle, owner right, 98.858
Insurance
Insurance Code exemption, 731.036
Requirements, 822.205
Insurance companies, releasing vehicle to, 98.860
Involuntary loss of use of vehicles, legislative policy, 98.850
Landlord and tenant law, parking, 90.485, 98.853
License issued by city or county, 98.861
License plate stickers, removal upon sale of certain vehicles, 803.565
Liens
(Generally), 87.152 et seq., 98.812, 98.830, 819.160
Foreclosure
Notice, foreclosure sale, 87.192, 87.196
Records, requirements, 822.093
Time period required before, 87.172, 98.812
Vehicle dealer requirements, exemption, 822.015, 822.094
Preference, 98.818
Self-service storage facilities, 87.691
Motor carrier law inapplicable, 825.020
Notice requirements, 98.812, 98.830
Obstructing traffic, authority, 822.220
Parking facilities, see PARKING
Personal property in vehicle, owner access, 98.858
Photographing vehicles, requirements, 98.853
Prohibitions, generally, 98.854

TOWING BUSINESSES (Cont.)
Rates and charges, 98.854, 98.856, 98.857, 98.859
Regulation, Vehicle Code purpose, 801.020
Releasing towed vehicle
To insurer, 98.860
To owner or operator, 98.853, 98.858
Rules
Attorney General, 98.864
Certification, 822.205
Proportional registration, 822.217
Transporting property for hire, 822.213
Sale of vehicle, lien foreclosure, see Liens, this topic
Salvage, accepting vehicles from towing businesses, 819.040
Self-service storage facilities, 87.691
Solicitations, 98.854
Stolen vehicles recovered by tower, 98.857, 822.235
Storage of towed vehicle
Disclosure of location, 98.856
Liens for charges, see Liens, this topic
Proximity to location vehicle towed from, 98.853
Right of owner to redeem or inspect vehicle, 98.858
Stolen vehicles recovered by tower, 98.857, 822.235
Telephone number, disclosure, 98.856
Tow vehicles
Defined, 801.530
Obstructing traffic, authorization, 822.220
Registration
Declaration of weight, 803.435
Fees, 803.420
Proportional, 822.217, 822.218
Warning lights, 811.515, 811.525, 816.280, 816.350
Towed vehicles, see MOTOR VEHICLES; Storage of towed vehicle, this topic
Tower, defined, 98.805
Transporting property for hire, 822.213
Trip permits, 803.600
Unlawful trade practices, 646.608
Untitled vehicles, towing, 803.030
Vehicle dealer requirements, exemption, 822.015, 822.094

TOWNS
See CITIES, generally

TOXIC SUBSTANCES
See HAZARDOUS WASTES AND MATERIALS

TOXIC-FREE KIDS ACT
See MINORS

TOYS
Children's products, regulation, see MINORS
Hazardous, removal from commerce, 453.055, 453.075, 453.085
Injuries or deaths, toy-related, reporting, 677.491

TRADE REGULATION AND COMPETITION
See also ECONOMIC DEVELOPMENT
Advertising, see ADVERTISING, generally
Agricultural bargaining associations, 646.515, 646.525, 646.535, 646.545
Antitrust Discrimination Law, see Price regulations, this topic
TRADE REGULATION AND
COMPETITION (Cont.)

Antitrust
Actions
  Attorney fees, see ATTORNEY FEES
  Civil penalties, 646.760, 646.815
  Class actions, 646.780
  Costs, fees, 646.760, 646.770
  Damages, 646.780
  Equitable relief, 646.770
  Injunctive relief, 646.760, 646.815
  Judgment or decree, effect, 646.805
  Jurisdiction, 646.790
  Limitations, 646.800
  Parens patriae, 646.775, 646.780
  Prosecution, 646.760, 646.770, 646.815
  Venue, 646.790
  Witnesses, failure to testify or produce evidence, 646.750
Application of law, 646.715
Attorney General, see Attorney General, this topic
Construction of law, 646.715
Criminal prosecution, 646.815
Definitions, 646.705
Discovery, 646.750
Documents, copying, 646.750
Exemptions
  (Generally), 646.740
  Architectural paint stewardship organizations, 459A.840
  Clackamas Forestry Product Cooperative Project, see note after, 526.515
  Cooperatives, commodities
    (Generally), 646.736
    Blackberries, 646.737
    Grass seed, 646.738
    Seafood, 646.739
  Coordinated care organizations, 646.735
  Forest tree seedlings, 526.233
  Health insurance exchange, 741.381
Governmental units, suits by, 30.312, 180.225
Grand jury investigations, Attorney General, attendances, 646.823
Insurer acquisitions, monopoly or substantial diminishment of competition, orders, 732.542, 732.544
Interrogatories, 646.750
Investigations
  Counsel, 646.826
  Documents, return required, 646.836
  Information, use in other proceedings, 646.836
  Investigative demand, 646.750
  Materials, confidential, 646.836
  Mileage fees, etc., witnesses, 646.831
  Refusal to answer questions, 646.826
  Right to counsel, 646.826
  Spectators, exclusion, 646.826
  Taking testimony, 646.821
Investigative demand, 646.750
Monopolies prohibited, 646.730, 646.990
Penalties, 646.760, 646.815, 646.990
Policy, 646.715
Prosecution, 646.760, 646.815
Restraint of trade or commerce, illegal, 646.725, 646.990
Unlawful trade practice actions, effect of judgment on, 646.805
Application of law, 646.715
Attorney General
Antitrust
  Civil action by, 646.775

TRADE REGULATION AND
COMPETITION (Cont.)

Antitrust (Cont.)
  Class action, Attorney General's action superior, 646.780
  Parens patriae actions, 646.775, 646.780
  Representation of state, public bodies, 180.225
Unlawful trade practices
  Civil actions, penalties, injunctions, 646.632, 646.633, 646.636, 646.638, 646.642, 646.646
  Grand jury investigations, attendants, 646.823
  Investigations, 646.618, 646.622, 646.626, 646.633
  Prohibited prosecutor actions, state regulated lenders, 646.633
  Prosecuting attorney, defined, 646.605, 646A.810
  Reports from district attorneys, 646.652
  Rules, 646.608
Automatic renewal and continuous service offers, 646A.292, 646A.293, 646A.295
Blackberry price negotiations, see BLACKBERRY REGULATORY PROGRAM, generally
Bonus restriction agreements, employment contracts, 653.295
Business licensure exemption, minors, 646A.550, 646A.555
Business names, see NAMES
Children's products, see MINORS
Classes, goods and services, establishing, 647.024
Commodities contracts, see COMMODITIES CONTRACTS, generally
Cooperatives, antitrust exemptions, see Antitrust, this topic
Credit cards, see CREDIT CARDS AND DEBIT CARDS, generally
Criminal penalties, generally, 646.990
Debt collection, see DEBT BUYERS, generally; DEBTORS AND CREDITORS
Deceased persons, telecommunications or cable service, 646A.801
Discrimination
  Action for trade discrimination, 30.860
  Antiprice Discrimination Law, see Price regulations, this topic
District attorneys, see Unlawful trade and business practices, this topic
Dogs, retail pet stores, see DOGS
Eggs and egg products, 632.705 et seq.
Evidence
  Investigations, materials, use in other proceedings, 646.836
  Suits, investigative demand, 646.750
Farm implements, suppliers' agreements, see AGRICULTURE AND HORTICULTURE
Floral retail sales, 646.605, 646A.082
Foreclosures, 86.741, 646.607, 646.608, 646A.700 et seq.
Foreign trade, see ECONOMIC DEVELOPMENT
Forest tree seedlings, 526.233
Franchises, see FRANCHISES, generally
Free offers, 646.644
Gasoline and gasoline dispensers, 646.905 et seq.
Geothermal resources, unit agreements, 522.515
Gift cards, 646A.274, 646A.276, 646A.278
Going out of business sales, see SALES
Grand jury proceedings, Attorney General, attendance, 646.823
Hazardous substances, manufacture, sale, see HAZARDOUS WASTES AND MATERIALS, generally

T-68
TRADE REGULATION AND COMPETITION (Cont.)

Hospice patients, telecommunications or cable service, 646.651, 646.735
Hospitals, nonprofit corporations, inspecting or reviewing information, trade secret status, 65.805
Identity Theft Protection Act, Oregon Consumer, see IDENTITY AND IDENTIFICATION
Injunctions, see Unlawful trade and business practices, this topic
Insurance, see INSURANCE AND INSURERS
International trade, see ECONOMIC DEVELOPMENT
Life insurance, see LIFE INSURANCE
Medical assistance contracts and consortiums, 414.651, 646.735
Mercury, sale or manufacture of products containing, 646.608, 646A.080, 646A.081, 646A.564
Mobile home and manufactured structure sales, see MOBILE HOMES AND MANUFACTURED STRUCTURES
Monopolies, see Antitrust, this topic
Mortgage Rescue Fraud Prevention Act, see MORTGAGES
Motion pictures, exhibition rights sale, opportunity to view, 646A.085
Motor carriers, rate regulation, 825.224
Motor vehicles
Advertisements, 646A.092
Controlled substances manufacture, vehicles used, 646.608
Dealer acting without certificate, 646.608, 822.005
Fuel, 646.905 et seq.
Guaranteed asset protection waivers
(Generally), see note after, 646A.765
Coerced sales, dealer franchises, 650.132
Lemon Law buyback vehicles, 646.608, 646A.405
Lender approval
Sale or lease offer subject to, 646A.090
Seller failure to obtain, 646.608
Recalls, 650.161
Repair shops, see GARAGES AND REPAIR SHOPS, generally
Repurchase, manufacturers, 646A.325, 646A.327
Sale or lease subject to lender purchase of contract or agreement, 646A.090
Service contract, defined, 646A.154
Towing businesses, 98.850 et seq., 646.608
Trade-in vehicles
Advertising, specific value amounts, 646A.092
Disposition prior to lender approval, 646A.090
Warranties, see MOTOR VEHICLES
Noncompetition, employment, see LABOR AND EMPLOYMENT
Oil and gas production, 520.230
Patents and copyrights, see PATENTS AND COPYRIGHTS, generally
Portable electronics insurance, see PORTABLE ELECTRONICS INSURANCE, generally
Price regulations
(Generally), 646.010 et seq.
Abnormal disruption of market, excessive prices, 401.985, 646.607
Advertising, see ADVERTISING
Allowances prohibited, 646.060
Application, antidiscrimination law, 646.010, 646.030
Artisan as vendor, antidiscrimination law, 646.020
Benefit from discrimination, 646.090
Blackberries, see BLACKBERRY REGULATORY PROGRAM, generally
TRADE REGULATION AND COMPETITION (Cont.)

Price regulations (Cont.)
Books and records available, discrimination action, 646.170
Burden of proof, discriminatory practices, 646.050
Change in conditions as cause for discrimination, 646.040
Civil liability for discrimination, 646.140, 646.150
Commissions prohibited, 646.060
Contracts, discriminatory, 646.180
Cooperative associations, application of discrimination law, 646.030
Costs, sales below, 646.130
Damages, treble, for discrimination, 646.140, 646.150, 646.160
Definitions, 646.020
Differentials permitted, 646.040
Discounts prohibited, 646.060
Discrimination prohibition, generally, 646.040
Enjoining discriminatory practices, 646.140
Exchanges regulated, 646.070
Facilities for customers, uniformity required, 646.080
Good faith as justification for differential, 646.050
Inducing price discrimination, 646.090
Injunctions
Attorney General, authority, 646.760
Criminal prosecutions, effect, 646.815
Limitation on action, 646.140
Localities, discrimination between prohibited, 646.040
Motor carrier rates, 825.224
Motor fuel franchises, franchisor control, 650.205
Motor vehicle fuel sales, 646.930, 646.932, 646.935, 646.963, 646.990
Payments to customers prohibited, 646.070
Penalties, 646.990
Permissive differentials, 646.040
Presumptions, damages, price discrimination, 646.160
Prima facie evidence, discrimination, 646.050
Proof of discrimination, 646.050
Purchasers, discrimination between prohibited, 646.040
Restraining discriminatory practices, 646.140
Sales below cost, cost surveys, evidence, 646.130
Scope, antidiscrimination law, 646.010, 646.030
Selected customers, differential permitted, 646.040
Self-incrimination, discrimination action, 646.170
Service to customer, uniformity required, 646.080
Special services and payments for customers, 646.070, 646.080
Survey of costs, evidentiary value, 646.130
Testimony or deposition required, discrimination action, 646.170
Trade-in allowances restricted, 646.070
Unlawful trade practices, 401.965, 646.607, 646.608
Pyramid sales, 646.609
Rules
Antitrust exemptions, 646.737, 646.738, 646.739
Hospice patient or deceased person, telecommunications or cable service, 646A.801
Patent infringement, bad-faith claims, 646A.810
Telephone solicitations, 646.553, 646.559, 646.565, 646.576
Unlawful trade practices, generally, 646.608
Vehicle fuels, 646.913, 646.915, 646.922, 646.923, 646.925, 646.932, 646.957
Seafood commodities, marketing, see COMMERCIAL FISHING
TRADE REGULATION AND
COMPETITION (Cont.)

Secondhand stores, see SECONDHAND STORES,
generally.

Service contracts, see SERVICE CONTRACTS,
generally.

Telephone solicitations, see TELEPHONES AND
TELEPHONE COMPANIES

Towing businesses, 98.850 et seq., 646.608

Trade secrets

Actions
Court, preserving secrecy of trade secrets, 646.469
Limitation of, 646.471
Attorney fees, 646.467
Circumstances, exceptional, royalty payments,
646.463
Conflict of laws, resolution, 646.473
Continuing, single claim, 646.471
Damages, 646.465
Definitions, 646.461
Immunity, public bodies, agents, etc., 646.473
Injunctions, 646.463
Limitation of actions, 646.471
Public bodies, officers, employees, agents, immu-

nity, 646.473
Public contracts, disclosure, 279C.107, 279C.410
Public records disclosure exemptions, see PUBLIC
RECORDS

Remedies
Damages, 646.465
Injunctions, royalties, affirmative acts, 646.463
Royalties, exceptional circumstances, 646.463
Secrecy, trade secret, preserving, courts, 646.469
Severability of provisions, 646.475
Statutes, construction, application, 646.475
Taxation, intangible personal property exemption,
307.020, 307.030
Uniform Trade Secrets Act, short title, 646.475
Willful or malicious, punitive damages, 646.465

Trademarks and trade names, see TRADEMARKS
AND TRADE NAMES, generally

Uniform Trade Secrets Act, see Trade secrets, this
topic

Unlawful trade and business practices
(Generally), 646.607, 646.608
Abnormal disruption of market, excessive prices,
401.965, 646.607

Actions
Attorney fees, see ATTORNEY FEES
Civil actions, generally, 646.638
Class actions, 646.638, 646.780
Collection practices, unlawful, 646.639, 646.641
Costs and disbursements, 646.632, 646.638, 646.642
Damages, 646.638, 646.639
Prohibited prosecutor actions, state regulated
lenders, 646.633
Agricultural commodities, 646.535, 646.545
Arrested persons, websites with photographs and
gender information about, 646.608, 646A.806
Assurance of voluntary compliance, judgment,
646.632
Athlete agents, 646.608
Attorney fees, award, 646.638
Attorney General, see Attorney General, this
topic
Auction sales, 646.608, 698.640
Automatic renewal and continuous service offers,
646A.295

TRADE REGULATION AND
COMPETITION (Cont.)

Unlawful trade and business practices (Cont.)
Blackberry price negotiations, exemptions, see
BLACKBERRY REGULATORY PROGRAM,
generally
Checks, creating obligation when deposited or
cashed, mailing, 646.608, 646A.356
Children’s products, 646.607, 646.608
Cigarettes, tax and related violations, 323.856,
646.608
Complaint, 646.638, 646.780
Compliance, voluntary, assurances, 646.632
Consignment sales, 646.608, 698.640
Construction liens, residential property sales,
owner violations, 87.007, 646.608
Consumer information usage inconsistent with
stated policies, 646.607
Contests, mail solicitations, 646A.803
Costs and disbursements, 646.632, 646.638, 646.642
Credit applications, evaluations, 646A.240,
646A.242, 646A.244
Debt collection, see DEBTORS AND CREDI-
TORS
Debt management service providers, 646.608
Definitions, generally, 646.605, 646.609
Delivery, failure; real estate, goods, or services,
646.607
Disabled veteran or spouse, taking advantage of,
646.605, 646.608
Discrimination, see Discrimination, this topic
District attorneys
Civil actions, penalties, injunctions, 646.632,
646.633, 646.636, 646.642
Investigations, 646.618, 646.622, 646.626,
646.633
Prohibited prosecutor actions, state regulated
lenders, 646.633
Prosecuting attorney, defined, 646.605, 646A.810
Reports to Attorney General, 646.652
Entertainment event ticketing, software that inter-
feres with, 646.608, 646A.115
Equity conveyances, foreclosures, 646.607
Evidence, producing, demand, 646.618
Exempt activities, 646.612
False representations via electronic media, 646.607,
646A.808
Fax machine transmissions, unsolicited, 646.608,
646A.360
Floral retail sales, 646.608, 646A.082
Foreclosures, 86.741, 646.607, 646.608
Foreign governments, trade discrimination actions,
30.860
Free offers, 646.644
Frivolous actions, attorney fees, award, 646.638
Gift cards, 646.608, 646A.276
Going out of business sales, 646.608, 646A.102,
646A.106, 646A.108
Guaranteed asset protection waivers, see note after,
646A.765
Hazardous substances, unrequested residential
delivery, 646A.350, 646A.352
Identity Theft Protection Act, Oregon Consumer,
646.607, 646A.604
Immigration consultants, 646.608
Injunctions
(Generally), 646.626, 646.632, 646.638, 646.642,
646.646
 Attorney fees and costs, 646.642
Evidentiary effect, 646.638
Investigative demand, failure to obey, 646.626
TRADE REGULATION AND COMPETITION (Cont.)

Unlawful trade and business practices (Cont.)

Injunctions (Cont.)

License or franchise, suspension or dissolution, 646.646
Procedure, 646.632
Prohibited prosecutor actions, state regulated lenders, 646.633
Violation, penalties, 646.642
Investigative demands
Failure to obey, effect, 646.626
Modification, petition, 646.618
Prohibited prosecutor actions, state regulated lenders, 646.633
Service, 646.622

Judgment, assurance of voluntary compliance, 646.632
Jurisdiction, 646.605, 646.632, 646.638, 646.642
Lenders, state regulated, prohibited prosecutor actions, 646.633
License, franchise suspension, revocation, injunction violation, 646.646
Life settlement contracts, 646.608
Long term care referral agents, 443.376, 646.608
Master Settlement Agreement (tobacco), violations, 180.455, 180.494, 646.608
Mercury, sale or manufacture of products containing, 646.608, 646A.080, 646A.081, 646A.564
Metal property transactions, 646A.060
Military personnel or spouse, taking advantage of, 646.605, 646.608
Mobile homes and manufactured structures, see MOBILE HOMES AND MANUFACTURED STRUCTURES
Motor vehicles, see Motor vehicles, this topic
Patent infringement, bad-faith claims, 646.608, 646A.810
Penalties, 646.642
Phishing, 646.607, 646A.808
Policy, 646.715
Price regulations, 401.965, 646.607, 646.608
Pyramid clubs, 646.608, 646.609
Real estate, 646.607, 646.608
Recording group names, deceptive use, performance promotion, 646.608, 646.647
Remedial power of court, 646.636
Remedies supplementary, 646.656
Reports, district attorneys to Attorney General, 646.652
Resolution conferences, trust deed foreclosure, 86.741, 646.607
Rules, Attorney General, 646.608
Seafood commodities, 646.535, 646.545
Shipping and handling charges, disclosures, 646.607, 646A.093
Solicitation, telephone or door to door, information requirements, 646.611
Student Information Protection Act, Oregon, 336.184, 646.607
Subdivision and series partitions, sales, leases, 92.405, 646.608
Sweepstakes, mail solicitations and promotions, 646A.562, 646A.803
Telephone solicitations, 646.608, 646.611
Television, cable, delinquent accounts, late fee, failure to provide notice, 646.608
Ticket sales, software that interferes with, 646.608, 646A.115
Tobacco products, tax and related violations, 323.856, 646.608
Towing businesses, 646.608

TRADE UNIONS
See LABOR AND EMPLOYMENT

TRADEMARKS AND TRADE NAMES

Abandonment of marks, 647.017
Actions
Cancelling registration, 647.077
Compelling registration, mandamus, 647.029, 647.077
Counterfeit or imitation marks, 647.095, 647.105, 647.111
Damages, see Damages, this topic
Injunctions, 647.105, 647.107
Application for registration, see Registration, this topic
Assignment, 647.065
Assumed names, see NAMES
Cancellation of registration, 647.075, 647.077
Certificate of registration, 647.045, 647.065
Classes of goods and services, establishing, rules, 647.024
Common law marks, 647.115
Construction of statutes, 647.115
Counterfeiting, see COUNTERFEITING
Damages
Compelling registration, 647.029
Counterfeit or imitation marks, 647.095, 647.105
Fraudulent registration, 647.085
Infringement, 647.095, 647.105, 647.107
Remedies, 647.105
Definitions, 647.005
Famous marks, injunctive relief, 647.107
Fees
Filing documents, 647.009
Registration, assignment, 647.009, 647.024
Filing documents, fees, 647.009
Food containers, filing, 632.275, 632.290
Ineligible trademarks, 647.035
Infringement, 647.095, 647.105, 647.106, 647.111
Injunctions, infringement, 647.105, 647.107
Liability
Deceptive use of mark, 647.095
Fraudulent registration, 647.085
Infringement, 647.095
Mark, defined, 647.005
Probated marks, 647.035
Records
Filing fees, 647.009
Registered marks, 647.065
Registration
Abandoned marks, 647.017
Application
(Generally), 647.015
Amendment, 647.029
Classes of goods and services, 647.024

Unconscionable tactics, generally, 646.607
Veterans, disabled, taking advantage of, 646.605, 646.608
Weights and measures, see WEIGHTS AND MEASURES, generally
Used goods, secondhand stores, see SECONDHAND STORES, generally
Warranties, see WARRANTIES, generally
Young Entrepreneurs Act, Oregon, 646A.550, 646A.555
TRADEMARKS AND TRADE NAMES
(Cont.)
Registration (Cont.)
  Application (Cont.)
  Concurrent applications, priority, 647.029
  Disclaimer of unregisterable component, 647.029
  Examination or investigation, 647.029
  False or fraudulent representations, 647.085
  Renewal applications, 647.055
Assignment, 647.065
Cancellation, 647.075, 647.077
Certificate, 647.045, 647.065
Classes of goods and services, 647.024
Compelling registration, mandamus actions, 647.029, 647.077
Disclaimers of unregisterable component, 647.029
Duration, 647.055
Evidentiary effect, 647.035, 647.045, 647.065
Fees, 647.009, 647.024
Filing with Secretary of State, 647.015, 647.065
Food containers, 632.275
Fraudulent, liability, 647.085
Ineligible trademarks, 647.035
Notices
  Nonentitlement, 647.029
  Renewal, 647.055
Permit, 647.055
Pesticides, 634.016, 634.022
Records, 647.065
Refusal, final order, 647.029
Renewal, 647.055
Similarity to other registered mark, 647.035, 647.075
Union labels, 661.230
When mark is in use, 647.017
Rules
  Filing fee, 647.009
  Goods and services, classes, establishing, 647.024
Service mark, defined, 647.005
Statutes; application, interpretation, and construction, 647.115
Trade mark, defined, 647.005
Trade name, defined, 647.005
Union labels, see LABOR AND EMPLOYMENT
When mark is in use, 647.017

TRADITIONAL HEALTH WORKERS
COMMISSION
(Generally), 413.600

TRAFFIC CONGESTION RELIEF
PROGRAM
(Generally), 383.150, 383.155

TRAFFIC CONTROL DEVICES
See MOTOR VEHICLES

TRAFFIC PATROLS
See SCHOOLS AND SCHOOL DISTRICTS

TRAFFIC REGULATION
See MOTOR VEHICLES, generally

TRAFFICKING IN PERSONS
See also SERVITUDE, INVOLUNTARY
(Generally), 163.266

TRAFFICKING IN PERSONS (Cont.)
Address Confidentiality Program, victims, see VICTIMS OF CRIME
Civil action, 30.867
Defense of duress, victims, 163.269
Interception of communications, order, 133.724
Police officers, training, 181A.480
Roadside rest areas, informational materials, see note after, 377.845

TRAFFICKING IN WILDLIFE
See FISH AND WILDLIFE

TRAIL BLAZERS FOUNDATION
License plate revenues, 805.278, 805.279

TRAILERS AND TRAILER HOUSES
Mobile homes and manufactured structures, see MOBILE HOMES AND MANUFACTURED STRUCTURES, generally
Motor vehicles, see MOTOR VEHICLES
Travel trailers, see RECREATIONAL VEHICLES

TRAILS
Bicycles, see BICYCLES
County authority, 386.021
Eminent domain, county governing bodies, 203.135
Lewis and Clark Trail, end, 366.910
Liability, public uses of land, see REAL PROPERTY
Oregon Coast Trail, 390.308
Oregon Trail
  Designation, 366.905
  End, Oregon City, 366.906
  Program for development, 358.045
  Tourist attraction, promotion, 358.055
Recreation trails system
  Adjacent property, trail user damage, payments, 390.980
  Administration, 390.971, 390.977
  Advisory council, 390.977
  Agreements, cooperation, 390.968, 390.971, 390.974
  Campsites, 390.971
  Citation of statutes, 390.950
  Closure, safety, fire danger, 390.971
  Composition, 390.959
  Easements, acquisition, taxation, 390.971, 390.983
  Enforcement, 390.986
  Establishment of trails, 390.962, 390.965, 390.977
  Forestland, fire caused by trail user, 390.971
  Funds, acceptance, use, 390.971, 390.980
  Limitation, 390.968
  Markers, signs, 390.959, 390.971, 390.977
  Policy, purpose, 390.956
  Rights of way, selection, acquisition, 390.968, 390.971, 390.977, 390.989
  Rules, regulations, 390.971, 390.980, 390.986, 390.995
  Signs, markers, 390.959, 390.971, 390.977
  Taxation of property, 390.983
  Use of trails, designation, regulation, 390.962, 390.971
  User damage to adjacent property, payments, 390.980
  Violations, 390.986, 390.995
  Youth work projects, 390.971
Salmonberry Trail, 390.305, 390.307
State historic trails, value and significance, declaration, 358.057
TRAINING AND TRAINEES
Adrenal insufficiency, treatment, 433.800 et seq.
Adult foster homes, see FOSTER CARE AND FOSTER HOMES
Alcoholic beverages, see ALCOHOLIC BEVERAGES
Allergic response treatment, 339.869, 433.800 et seq.
Appraisal management companies, real estate, 674.245
Apprentices, see APPRENTICES AND TRAINEES, generally
Behavior analysis interventionists, 676.815
Building officials and inspectors, 455.220, 455.720 et seq.
Child care providers, 329A.490, 329A.493
Clinical training, health professionals, standards, 413.435
Concussions, athletics, 336.485, 417.875
Debt collection, state agencies, 293.252
Dementia care, 443.433, 443.743, 677.487
Dental sealant program personnel, 431A.725
Education, see EDUCATION, generally
Embaliners, see FUNERALS AND FUNERAL BUSINESSES
Estheticians, certified advanced, 676.640
First informers, emergencies, 401.239
Foster and adoptive parent training, 418.255, 418.640
Funeral service practitioners, see FUNERALS AND FUNERAL BUSINESSES
Home care workers, 410.604
Home energy assessors, 469.703, 701.532
Hypoglycemia, treatment, 433.800 et seq.
Juvenile dependency caseworkers, 419B.953
Marijuana licenses and permits, 475B.226, 475B.266
Opioid and opiate prescriptions, 431A.898
Physician assistants, drug dispensing, 677.511
Property services contractors, 658.428
Public assistance, training programs, see PUBLIC ASSISTANCE
Public contracting, see PUBLIC CONTRACTS
Public Records Advocate, 192.475
Residential facilities and homes, see RESIDENTIAL FACILITIES AND HOMES
School personnel, see SCHOOL OFFICERS AND EMPLOYEES
Self-service storage facility insurance, licensees, 744.866
State government, small entities, new personnel, 184.370
Strengthening, Preserving and Reunifying Families programs, 418.580
Surgical technologists, 676.875
Vaccines, handling and administration, 433.103
Volunteer veterans’ guides, 406.464

TRAINING AND TRAINEES (Cont.)

Crimes and offenses, see APPEAL AND REVIEW
_Counties, new, real estate and tax records, 202.160
Defined, 19.005
Juvenile courts, see JUVENILE COURTS AND PROCEEDINGS

TRANSCRIPTS

Crimes and offenses (Cont.)
Post-conviction relief, see POST-CONVICTION RELIEF
Search warrants, application hearing testimony, admissibility, 133.555
Evidence
Certification, 8.360
Exculpatory use, 8.360
Filing, 8.350
Prima facie correct, 8.360
Request, 8.350
Fees, courts, generally, 21.345
Judgments, see JUDGMENTS
Juvenile courts and proceedings, see JUVENILE COURTS AND PROCEEDINGS
Transcript coordinators, designation, trial court administrator, 8.225
Transcription, real estate and tax records, new counties, 202.160
Workers’ compensation, see WORKERS’ COMPENSATION

TRANSFER ON DEATH DEEDS
See DEEDS AND CONVEYANCES

TRANSFERS

Agreement, 108.530
Death, 108.540
Corporate stock and stockholders, see CORPORATE STOCK AND STOCKHOLDERS
County officers and employees, see COUNTY OFFICERS AND EMPLOYEES
Estate tax, see ESTATE TAX
Fraudulent, see FRAUDULENT TRANSFERS AND CONVEYANCES, generally
Funds
Deficiency purposes, 293.210 et seq.
State institutions, claims against, 179.240
Inmates, see CORRECTIONAL INSTITUTIONS AND CONVEYANCES,
Negotiable instruments, see NEGOTIABLE INSTRUMENTS
Probate, see PROBATE
Public lands, see PUBLIC LANDS
Public officers and employees, see PUBLIC OFFICERS AND EMPLOYEES
Sales, see SALES
State institutions, see STATE INSTITUTIONS
Structured settlement payment rights, see PROMISES AND SETTLEMENTS
Warehouse receipts, see WAREHOUSE RECEIPTS
Water and water rights, see WATER AND WATER RIGHTS
Weapons, see WEAPONS AND FIREARMS

TRANSGENDER PERSONS
See SEX AND GENDER, generally

TRANSIENT LODGING TAXES
See TAXATION

TRANSIT SYSTEMS
See TRANSPORTATION

TRANSLATOR DISTRICTS
See TELEVISION
TRANSLATORS
See INTERPRETERS, generally

TRANSMISSION LINES
See PUBLIC UTILITIES

TRANSMISSION TOWERS
Zoning, see LAND USE PLANNING

TRANSPARENCY WEBSITE, OREGON
(Generally), 276A.253
Definition, 276A.250
Required content
(Generally), 276A.253
Lottery moneys, use by counties, 461.512
Oregon Low Income Community Jobs Initiative, 285C.659
Tax expenditures, generally, 276A.253, 276A.256
Transparency Oregon Advisory Commission
(Generally), 276A.259
Fund, 276A.262

TRANSPORTATION
See also AIRCRAFT AND AVIATION; FERRIES;
HIGHWAYS AND ROADS; MOTOR VEHICLES;
PORTS: RAILROADS
Agriculture and horticulture, see AGRICULTURE
AND HORTICULTURE
Air quality improvement
Greenhouse gas emissions, statewide strategy, see
CLIMATE CHANGE
Projects, development, 184.730
Alcoholic beverages, see ALCOHOLIC BEVER-
AGES
Assault, public transit vehicle operators, 163.165
Bonds
(Generally), 267.300, 267.330
Authority, 267.205
Debt limitation, 267.330, 267.335
DOT Economic Development Distributions Fund, 461.557
Elections, 267.330, 267.335, 267.650
Highways and roads
County Road Bonding Act, see HIGHWAYS
AND ROADS
General obligation bonds
City and county roads
Authority to issue, 367.700
Constitutional debt limits, 367.750
Funds, use, 367.705
Issuance, 367.715
Loans to cities and counties, 367.705
Moneys to pay, 367.745
Repayment by city or county, 367.710
State highways
Authority to issue, 367.555
Constitutional debt limits, 367.600
Issuance, 367.565
Moneys to pay, 367.595
Proceeds, disposition, use, 367.560
Grant anticipation revenue (GARVEE) bonds
Definitions, 367.161
Federal moneys, collection, use, 367.178
Indenture, 367.171
Limits on obligation, 367.181
Payment of bonds, moneys available, 367.173
Purposes, 367.163
Refunding bonds, 367.176
Requirements for bonds, 367.166
Revenue declaration, 367.168

TRANSPORTATION (Cont.)
Bonds (Cont.)
Highways and roads (Cont.)
Grant anticipation revenue (GARVEE) bonds
(Cont.)
State Treasurer, authority, 367.166
Highway user tax bonds
(Generally), 367.605 et seq.
Allocation, 367.617
Amount, limitation, 367.620
Bridges, use, 367.620, 367.622
Form of bond, 367.635
Highway revenue declaration, 367.630
Indenture, 367.640
Interest, tax exemption, 367.665
Issuance, 367.615
Job creation policy, private sector, 367.621
Lien, certain moneys pledged, 367.660
Liens or charges to secure, priority, 367.605
Loan, bond proceeds, cities and counties, 367.655
Local governments, consultation, project
selection, 367.623
Modernization projects, 367.620, 367.622
Preservation projects, 367.622
Proceeds, use, 367.615, 367.620
Project selection, local government consulta-
tion, 367.623
Repayment, biennial amount, 366.742
Reserve account, 367.645
Source, funds to secure, 367.605
Transportation Project Account, 366.523
Trust indenture to secure bonds, 367.650
Tolls, vehicle and fuel, use, CONST. IX §3a
Tollway projects, 383.023, 383.027
Innovative Partnerships Program, Oregon, 367.812
Intergovernmental entities, facilities, 190.083,
190.088, 190.091
Issuance, 267.335, 267.345, 267.630
Lien securing bonds, attachment of, 391.580
Mass transportation
Additions, 391.570
Conditions, 391.570
Counties, municipalities, etc., investment,
authorization, 391.640
Form, 391.570
Interest, tax exemption, 391.600
Mass transit districts, see MASS TRANSIT
DISTRICTS
Pledges, 391.580
Property secured by bonds, transfer, limitation,
391.620
Refunding, 391.570
Refunding, 391.570
Statements, not general obligation of state,
391.590
Term, maximum, 391.570
Refunding bonds, 267.340, 267.345, 267.640,
391.570
Revenue bonds, 267.335, 267.345, 367.030, 367.812
Short-term debt, interest and principal payments,
367.105
Taxes, 267.205, 267.305, 267.620
Transportation districts, 267.630, 267.640, 267.650
Business license fees, 267.205, 267.300, 267.380
Car pools and ridesharing, see CAR POOLS AND
RIDESHARING, generally
Carcasses, see CARCASSES
Cards (prepaid), application of laws, 98.045,
646A.274
Carriers, see CARRIERS, generally
Charges, fares, tolls, 267.200, 267.230, 267.300,
267.320
TRANSPORTATION (Cont.)

Commercial buses, motor vehicle definition, inclusion, 278.200
Commercial fishing, see COMMERCIAL FISHING
Commuter ridesharing, see CAR POOLS AND RIDE SHARING, generally

Condemnation
(Generally), 267.200, CONST. I §18
Commercial property, limiting street access, damages, 105.850, 105.855, 105.860, 105.865, 105.870
Innovative Partnerships Program, Oregon, 367.818
Mass transit districts, 267.200, 267.225
Rights of way, 267.225

Connect Oregon Fund, see CONNECT OREGON FUND, generally
Construction, improvements, 268.020, 268.330
Continuous Improvement Advisory Committee, 184.665

Contracts and agreements
See also PUBLIC CONTRACTS
(Generally), 267.200, 267.550
Cascades Rail Corridor, 824.420
Conflict of interest, 267.120
Construction, improvements, 267.210, 267.218
Cooperative agreements, 267.200, 267.210, 267.225, 267.390
Equipment, exemption, accessibility requirements, 267.240
Federal loans, 267.300, 267.330, 267.390
Intergovernmental, see INTERGOVERNMENTAL COOPERATION
Oregon Innovative Partnerships Program, 367.804, 367.806, 367.808
Oregon Transportation Commission, authority, generally, 184.614
Public-private research and development program, ODOT, 184.631
Transportation project taxes, 320.480, 320.485
Transportation systems, construction, operation, 267.560, 267.570, 267.590

Cooperation, state agencies, projects, 184.668
Counties, see COUNTIES
County service districts, see COUNTY SERVICE DISTRICTS

Crimes and offenses
Advertising, displaying nudity or sex, 167.090
Assault, public transit vehicle operators, 163.156
Controlled substances, unlawful searches, seizures and forfeitures, 167.248
Criminal mischief, property, public transportation facility, damaging, 164.365
Depots, advertising, displaying nudity or sex, 167.090
Family abuse, restraining order, etc. violations, costs, 133.381
Force, use, passenger carriers, 161.205
Hay, unlawful, 164.815
Interfering with public transportation, 166.116, 811.165
Littering, refuse thrown from vehicle, 164.805
Metal property, unlawful transport, 164.857
Ordinance violations, see Ordinances, this topic
Passenger loading, motor vehicle failure to stop for, 811.165
Physical force, use, passenger carriers, 161.205
Property, public transportation facility, damaging, criminal mischief, 164.365
Public place, defined, 161.015
Public transportation facility
Criminal mischief, damaging property, 164.365
Littering, 164.805
Unlawful conduct, 166.116
Theft of services, 164.125

TRANSPORTATION (Cont.)

Crimes and offenses (Cont.)
Timber and lumber, see TIMBER AND LUMBER
Venue, offense, conveyance in transit, 131.315
Demonstration projects, development, 184.730
Design practices, projects, 184.886
Disabilities, persons with, see Elderly persons and persons with disabilities, this topic

Elderly persons and persons with disabilities
Advisory committees, 391.820
Discretionary grant account, 391.815
Elderly and Disabled Special Transportation Fund, 184.642, 391.800 et seq.
Fees, 267.320
Financing and improving transportation, 391.830
Funds distribution, districts, counties, Indian tribes, 391.810
Indian tribe, defined, 391.802
Motor carrier law applicability, 825.017
Transportation program, provision, 267.240
Volunteers, transporting
Apportionment, damages awarded, 30.485
Legislative policy, 30.475
Liability of provider, 30.480

Electrification programs, public utilities, generally, 757.357
Electronic fare collection system data, nondisclosure, 192.345
Emergencies, assistance, liability, 30.807
Employees, public acquisition of system, protection, 267.200, 267.235, 268.220, 268.230, CONST. XI §13
Endangered or threatened species, 498.026
Evaluation criteria, public transportation systems, 184.720
Explosives, see EXPLOSIVES AND EXPLOSIONS
Fares, 267.200, 267.230, 267.300, 267.320
Fees, senior citizens, 267.320

Finances
Accounting and budgeting
Department of Transportation, see TRANSPORTATION, DEPARTMENT OF
Mass transit districts, 267.140
Bonds, see Bonds, this topic
Borrowing money, 267.400
Borrowing short-term, 267.300
Charges, fares, tolls, 267.200, 267.230, 267.300, 267.320
Congestion Relief Fund, 383.150, 383.155
Fees, senior citizens, 267.320
Financing method, 267.302, 267.615
Fines, mass transit district ordinance violations, disposition, 153.655

Highway Fund, State, see FUNDS AND ACCOUNTS
Intergovernmental cooperation, 267.200, 267.210, 267.225, 267.390
Intergovernmental entities, facilities, 190.083, 190.088, 190.091
License fees, 267.205, 267.300, 267.360
Light rail, see LIGHT RAIL, generally
Mass Transit Assistance Account, 291.407
Parking facilities, 267.010, 267.200
Planning expenses, 267.210
Primary transit supportive system, 267.300
Projects, financing, see Financing for transportation projects, this topic
Public Transit Account, 184.691
Regional Light Rail Extension Construction Fund, 391.110, 391.120
Reports, manager, 267.140
Safe Routes to Schools Fund, 184.740, 184.741, 184.742
TRANSPORTATION (Cont.)

Finances (Cont.)
Statewide Transportation Improvement Fund, 184.751, 184.752, 184.758, 184.761, 184.766
Transportation Administration Account, 184.640
United States, loans, assistance, 267.300, 267.390
User charges, 267.200, 267.230, 267.300, 267.320
Warrants, 267.335

Financing for transportation projects (Generally), 367.010 et seq.
Bonds, see Bonds, this topic
Connect Oregon Fund, see CONNECT OREGON FUND, generally
Contracts and agreements, department, powers, 367.050
Definitions, 367.010
Federal stimulus moneys, 367.055
Industrial Rail Spur Fund, 367.070
Infrastructure bonds, 367.025
Infrastructure projects, see INFRASTRUCTURE PROJECTS, generally
Innovative Partnerships Program, Oregon, see Innovative Partnerships Program, Oregon, this topic
Intergovernmental entities, facilities, 190.083, 190.088, 190.091
Land Conservation and Development Commission, transportation planning rule, alternative funding, 367.850
Least-cost planning, 184.653
Legislature, Joint Committee on Transportation, 171.858, 171.861
Light rail, see LIGHT RAIL, generally
Loan repayment, state guarantees, 367.060
Loans and other assistance, 367.020
Loans to municipalities, 367.035, 367.060
Loans to state agencies, 367.040
Short line railroads, 367.066, 367.067
Short term debt, 367.105
Statewide Transportation Improvement Fund, 184.751, 184.752, 184.758, 184.761, 184.766
System development charges, see SYSTEM DEVELOPMENT CHARGES, generally
Transportation Project Account, 366.523
Website, Oregon Transportation Commission, 184.661
Written cost-benefit analysis, 184.659

Fish, anadromous, around dams and obstacles, 496.156
Freight mobility projects, 184.611, 366.212
Greenhouse gas emissions, see CLIMATE CHANGE, generally
Hazardous wastes and materials, see HAZARDOUS WASTES AND MATERIALS
Indian tribes, see INDIANS
Infectious waste, certification, 459.405
Infrastructure descriptions and reports, generally, 184.657
Infrastructure projects, see INFRASTRUCTURE PROJECTS, generally
Initiative and referendum (Generally), 267.170
Annexing or withdrawing territory, majority approval, 267.207

Innovative Partnerships Program, Oregon (Generally), 367.804
Advisory committees, 367.822
Agreements, 367.804, 367.806, 367.808
Bonds, 367.812
Definitions, 367.802

TRANSPORTATION (Cont.)

Innovative Partnerships Program, Oregon (Cont.)
District creation, 367.820
Eminent domain, 367.818
Expenses, 367.804
Federal law, supremacy, 367.824
Federal moneys, 367.814
Financing projects, 367.812, 367.814, 367.816
Goals, 367.804
Legislative findings, 367.800
Records, confidentiality, 367.804, 367.806
Review of agreements, Attorney General, 367.808
Rules, 367.824
State Transportation Enterprise Fund, 367.810, 367.812
Transportation Infrastructure Fund, Oregon, use of moneys, 367.816
Interfering with public transportation, 166.116, 811.160
Intergovernmental cooperation, see INTERGOVERNMENTAL COOPERATION
Job creation policy, private sector, certain projects, 367.621

Land use planning
Alternative funding, transportation planning rule, 367.850
Greenhouse gas emissions, statewide strategy, see CLIMATE CHANGE
Improvements by city or county, rules, 197.798
Southwest Corridor MAX Light Rail Project, see LIGHT RAIL
Technical assistance, state agencies, 184.668
Urban reserves, transportation facilities, 195.145
Lease purchase agreements, 267.325
Least-cost planning model, 184.653
Legislature, Joint Committee on Transportation, 171.858, 171.861
Liens, carriers, see LIENS
Light rail, see LIGHT RAIL, generally
Liquor, see ALCOHOLIC BEVERAGES
Livestock, see LIVESTOCK
Lottery game devices, state, 461.202
Mass Transit Assistance Account, 291.407
Mass transit districts, see MASS TRANSIT DISTRICTS, generally
Mass Transportation Financing Authority, Oregon, see MASS TRANSPORTATION FINANCING AUTHORITY, OREGON, generally
Meats
Protection from dirt, dust, flies, 619.026, 619.051
Vehicles used for, seizure, detention, condemnation, 619.036, 619.041
Metal property, unlawful transport, 164.857

Metropolitan Service District
See also METROPOLITAN SERVICE DISTRICT
Authority, 268.030, 268.310
Light rail, see LIGHT RAIL, generally
Local service agreements, 268.030, 268.310, 268.315, 268.330
Public utility regulation, exemption, 268.040
Withdrawal, mass transit service, 267.207

Mines and minerals
Condemnation, 772.420
Motor carrier annual fees, 825.480, 825.482
Motor carriers, see MOTOR CARRIERS, generally
Multimodal transportation system, generally, 184.617
Natural resources, condemnation, CONST. I §18
TRANSPORTATION (Cont.)

Operational agreements
- Passenger transportation services, 184.705
- Service in competition with mass transit or transportation district, prohibition, 184.710

Ordinances
- (Generally), 267.150
- Administrative process for adjudicating violations, 267.153, 267.154
- Business licensing, 267.205, 267.300, 267.360
- Corporate tax, 267.370
- Employer payroll tax, 267.205, 267.300, 267.380, 267.385, 267.387
- Income tax, 267.205, 267.300, 267.370
- Initiative and referendum, 267.170
- Peace officers, 267.150
- Penalties, 267.153, 267.990
- Routes and schedules, 267.150, 267.205
- Sales tax, 267.205, 267.300
- Service area boundaries, 267.205
- User charges, fees, tolls, 267.320
- Violations, enforcement, 267.150, 267.153, 267.154, 267.990

Parking facilities
- (Generally), 267.010, 267.200
- Terminals, 268.310, 268.330

Passenger transportation services, operating agreements, 184.705

Planning services, public contracts, see PUBLIC CONTRACTS

Ports, see PORTS, generally

Prepaid transportation cards, application of laws, 98.045, 646A.274

Primary transit supportive system, financing, 267.300

Private sector resources
- Innovative Partnerships Program, Oregon, see Innovative Partnerships Program, Oregon, this topic
- Job creation policy, certain projects, 367.621
- Research and development program, ODOT, 184.631

Projects development
- See also Financing for transportation projects, this topic
- Advisory committees, 367.822
- Cooperation, agencies issuing permits, 184.668
- Design practices, 184.886
- Freight mobility projects, 184.611, 366.212
- Land use decisions, technical assistance, agencies, 184.668
- Public transportation, 184.730, 184.733
- Public-private development projects
  - Oregon Innovative Partnerships Program, see Innovative Partnerships Program, Oregon, this topic
  - Research and development program, ODOT, 184.631
- Statewide Transportation Improvement Program, 184.610 et seq.
- Written cost-benefit analysis, 184.659

Public contracts, see Contracts and agreements, this topic

Public health emergencies, evacuations, 433.441

Public records disclosure exemptions, see PUBLIC RECORDS

Public Transit Account, 184.691

Public Transportation Development Fund, 184.733

Public utilities, transportation electrification programs, generally, 757.357

Radioactive materials, see RADIOACTIVE WASTES AND MATERIALS

TRANSPORTATION (Cont.)

Rail fixed guideway public transportation systems, see RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEMS, generally

Railroads, see RAILROADS, generally

Rates, charges, 268.040, 268.330

Regional Light Rail Extension Construction Fund, 391.110, 391.120

Regional transportation plans, greenhouse gas emissions, 184.899

Research, see Projects development, this topic

Ridesharing, see CAR POOLS AND RIDESHARING, generally

Rights of way
- Acquiring, 267.200, 267.225
- Commercial property adjoining, limiting access, liability, 105.850, 105.855, 105.860, 105.865, 105.870
- Transit bus, failure to yield to, 811.167

Rules
- (Generally), 184.619, 184.635
- Advisory committees, projects, 367.822
- Alternative funding, transportation planning rule, 367.850
- Central business operating services provided by Department of Transportation, 835.017
- Connect Oregon Fund, 367.082
- Elderly and Disabled Special Transportation Fund, 391.810
- Innovative Partnerships Program, Oregon, 367.824
- Land use planning, 197.798, 367.850
- Public transportation, 184.725
- Public-private research and development program, ODOT, 184.631
- Real property, disposal, 184.634
- Safe routes to schools programs, 184.741, 184.742
- Statewide Transportation Improvement Fund, 184.758, 184.761
- Transportation project taxes, 320.425, 320.480
- Wage tax, 320.550

School buses, public transportation use, 332.427

School pupils, see SCHOOLS AND SCHOOL DISTRICTS

Seeds, 633.651

Senior citizens, see Elderly persons and persons with disabilities, this topic

Ships and shipping, see SHIPS AND SHIPPING, generally

Shuttle services, state agencies, 283.140

Southwest Corridor MAX Light Rail Project, see LIGHT RAIL

State agencies
- Assessments
  - (Generally), 291.405
  - Mass Transit Assistance Account, 291.407
  - Wages paid from federal funds, 291.405
- Coordination programs, 197.712
- Greenhouse gas emissions, statewide strategy, see CLIMATE CHANGE
- Shuttle services, 283.140

State aid, public transit
- (Generally), 184.670 et seq.
- Definitions, 184.675
- Rules, 184.725
- Statewide planning, 184.685, 184.689

State transportation plan and policies, Oregon Transportation Commission, 184.617

Statewide Transportation Improvement Fund, 184.751, 184.752, 184.758, 184.761, 184.766

Statewide Transportation Improvement Program, 184.610 et seq.

System development charges, see SYSTEM DEVELOPMENT CHARGES, generally
TRANSPORTATION (Cont.)

Territory, withdrawal (Cont.)

Areas not receiving service, 267.207
Boundary commission review, 267.263
Definitions, 267.250
Hearing, 267.255
Moneys derived, use, 267.265
Ordinance, 267.260
Petition, 267.253
Study, 267.257
Tax rate, adjustment, 267.260

Timber and lumber, see TIMBER AND LUMBER

Torts, public body status, nonprofit public transportation providers, 30.261

Transit systems

Acquisition, 267.200, 267.235, CONST. XI §13
Aged persons
Accessibility, usability, 267.240
Fares, 267.320
Commercial property access limitations, liability, 105.850, 105.855, 105.860, 105.865, 105.870
Construction, improvement projects, 267.140, 267.200, 267.210, 267.218
Cooperation, public agencies, 267.200, 267.210, 267.225, 267.390
Defined, 267.010
Disabilities, persons with, accessibility, 267.240
Employees, see MASS TRANSIT DISTRICTS
Fares, charges, 267.200, 267.230, 267.300, 267.320
Fences, gates, etc., erection, exemption, 267.245
Financing
Bonds, see Bonds, this topic
Borrowing, short-term, 267.300
Business license fees, 267.205, 267.300, 267.360
Federal assistance, 267.200, 267.300, 267.330, 267.390
Revolving fund, 267.300, 267.310
Taxation, see Taxation, this topic
User fees, charges, tolls, 267.200, 267.230, 267.300, 267.320
Warrants, 267.335
Management, 267.140
Parking facilities, terminals, 267.200
Plans, 267.210, 267.218, 267.575
Public bodies, cooperation, 267.200, 267.210, 267.225, 267.390, 267.575
Public contract preference, transit projects, exceeding Buy America requirements, 279A.130
Public utility regulation, exemption, 267.230
Rights of way, see Rights of way, this topic
Routes, schedules, 267.150, 267.205
School bus competition, prohibited, 332.427
Service areas, 267.205
Street use limiting commercial property access, liability, 105.850, 105.855, 105.860, 105.865, 105.870
Terminal facilities, 267.200
Transportation districts, see TRANSPORTATION DISTRICTS

Transportation Administration Account, 184.640
Transportation Commission, Oregon, see TRANSPORTATION COMMISSION, OREGON, generally
Transportation demand management projects, development, 184.730
Transportation districts, see TRANSPORTATION DISTRICTS, generally
Transportation Project Account, 366.523
Transportation Spending Accountability Act, 184.654, 184.656
Transportation, Department of, see TRANSPORTATION, DEPARTMENT OF, generally

TRANSPORTATION

Bonds, 267.205, 267.305
Business license, 267.205, 267.300, 267.360
Distribution of moneys, projects, generally, 367.095, 367.097
Fuel taxes, see FUEL TAXES, generally
Income taxes
Mass transit districts, 267.205, 267.300, 267.370
Transportation project credits, see INCOME TAX (STATE)
Insurance companies, 731.840
Intergovernmental entities, 190.083, 190.088, 190.091
Interstate bridges, exemption, 381.824
Limitations, 267.205, 267.305, 267.310, CONST. XI §11, CONST. XI §11b et seq.
Motor carriers, see MOTOR CARRIERS
Permanent rate limit, establishing, district formation, 267.520, 267.530
Property taxation
Central assessment, see TAXATION
Transportation districts, 267.620, 267.622
Refunds allowed, incorporated cities, entitlement, 267.200
Revolving fund, 267.300, 267.310
Transportation project taxes
(Specific taxes)
Bicycle excise tax, 320.415
Privilege tax, motor vehicle dealers, 320.405
Use tax, out-of-state motor vehicle purchases, 320.420
Agreements, administration and enforcement, 320.480, 320.485
Appeals, 320.450, 320.470
Application of laws, 320.475
Definitions, 320.400
Disclosure of information, 320.470
Exempt sales, 320.425
Liability for tax, 320.450, 320.455
Local government tax moratorium, 320.490
Proof of payment, vehicle registration and titling, 803.203
Purchaser obligations, remittances and reports, 320.485
Records, 320.460, 320.470
Refunds, 320.430
Resale certificates, 320.425
Returns and payment, 320.445
Revenues, uses, 320.435, 320.440
Rules, 320.425, 320.480
Use for highways, parks, and commercial vehicle law enforcement, CONST. IX §3a
Wage taxes, withholdings
(Generally), 320.550, 320.555, 320.560
Mass transit districts
(Generally), 267.300, 267.385
Definitions, 267.380
Restriction on increases, 267.387
State agencies and political subdivisions, 267.410, 267.420, 267.430
Weight-mile tax, see MOTOR CARRIERS
Withdrawal of territory from district, rate adjustment, 267.260

Telecommuting, encouraging, state policy, 240.855
Territory, withdrawal
(Generally), 267.250 et seq.
TRANSPORTATION (Cont.)
Volunteers, see Elderly persons and persons with disabilities, this topic
Water transit vessels, tax credit, 315.517
Water transportation lines, see PORTS
Waterways, maintenance and development, state policy, 285A.600
Wildlife species, endangered or threatened, 498.026
Withdrawal, mass transit districts, see Territory, withdrawal, this topic
Workers’ compensation, see WORKERS’ COMPENSATION

TRANSPORTATION COMMISSION, OREGON
(Generally), 184.612
Advisory and technical committees, 184.635, 200.160
Agreements, authority, generally, 184.614
All-terrain vehicle highway access routes, designation, 821.330
Appointments
Continuous Improvement Advisory Committee, 184.665
Director of Transportation, 184.620
Members of commission, 184.612
Audits of department, 184.639, 184.649
Chairperson
(Generally), 184.612
Mass Transportation Financing Authority, Oregon, member, 391.520
Road User Fee Task Force, appointment, 184.843
Continuous Improvement Advisory Committee, 184.665
Defined, 801.215
Delegation of authority, 184.635
Duties and powers, generally, 184.617, 184.619, 366.205
Infrastructure descriptions and reports, 184.657
Meetings, 184.612
Members, 184.612
Real property inventory, 184.627
Reports
Audits, 184.639, 184.649
Continuous Improvement Advisory Committee, 184.665
Infrastructure, generally, 184.657
To Governor, 184.635, 802.310
To legislature, see LEGISLATURE
Rules, generally, 184.619, 184.635
State transportation plan, 184.617
Statewide Transportation Improvement Fund distributions, 184.758
Statewide Transportation Improvement Program, selection of projects, 184.621
Traffic congestion relief program, 383.150, 383.155
Website, 184.661
Winter maintenance, highways, statewide strategy, 366.207

TRANSPORTATION DISTRICTS
See also MASS TRANSIT DISTRICTS; TRANSPORTATION
Adverse possession of district lands, prohibition, 267.612
Alternative fuels, use, district vehicles, 267.517
Application of laws, 267.515
Bonds, 267.630, 267.640, 267.650

TRANSPORTATION DISTRICTS (Cont.)
Boundary changes, filing, tax purposes, 267.622
Criminal records checks, 267.237
Definitions, 267.510
Duties and powers, 267.550, 267.560, 267.570
Elections
Bonds, 267.630, 267.650
Financing methods, 267.615
Formation, 267.520
Governing body members, 267.540
Operating taxes, permanent rate limit, 267.520, 267.530
Employees, 243.738, 267.570, 267.580,
CONST. XI §13
Formation
Initiation by most populous city, 267.520
Operating taxes, permanent rate limit, 267.520, 267.530
Governing body
Bonds, 267.640, 267.650
Chairperson, 267.540
Duties and powers, 267.550
Employees, 267.580
Members, selection, terms, 267.540
Report, 267.540
Rules, procedural, 267.540
Mass transit assessment of state agencies, receipt of moneys, 291.405
Motor carrier law applicability, 825.017, 825.022
Motor vehicles
Alternative fuels, use, 267.517
Registration fees, 267.001
Rules, governing body proceedings, 267.540
Signs, advertising, benches and shelters, 368.950, 377.753
Statewide Transportation Improvement Fund, 184.751, 184.752, 184.758, 184.761, 184.766
Status, 267.550
Strikes, employees, prohibition, 243.738
Systems
Authority, 267.560
Construction, operation, 267.570
Contracts, 267.560, 267.570, 267.590
Defined, 267.510
Employees, 267.570, CONST. XI §13
Plan, 267.575
Rates, charges, 267.570
Taxation, see TRANSPORTATION

TRANSPORTATION ENTERPRISE FUND, STATE
(Generally), 367.810, 367.812

TRANSPORTATION INFRASTRUCTURE FUND, OREGON
See FUNDS AND ACCOUNTS

TRANSPORTATION PROJECT ACCOUNT
(Generally), 366.523

TRANSPORTATION SAFETY ACCOUNT
(Generally), 802.340

TRANSPORTATION SAFETY COMMITTEE
(Generally), 802.300
TRANSPORTATION SPENDING ACCOUNTABILITY ACT
(Generally), 184.654, 184.656

TRANSPORTATION, DEPARTMENT OF
(Generally), 184.615
Abandoned vehicles, authority to take into custody, 819.140

Accounting and budgeting
Audits, 184.639, 184.649
Aviation, Oregon Department of, providing services to, 835.017
Cost accounting system, 184.637, 184.638
Governor’s budget, 184.656
Least-cost planning, 184.653
Revenue reports, quarterly, see note after, 184.656
Sharing offices and facilities with local governments, 184.652
Transportation Administration Account, 184.640
Transportation Spending Accountability Act, 184.654, 184.656

Allotment system, subject to, 184.640

Appointments
Access Management Dispute Review Board, 374.360
Director, see Director, this topic
Transportation projects, advisory committees, 367.822

Appropriations, see STATE FINANCE
Audits, 184.639, 184.649
Aviation, Oregon Department of, providing central business operating services to, 835.017
Bicycle lane and path advisory committee, 366.112
Chief engineer, 184.628, 366.005
Claims, approval, 366.435
Continuous Improvement Advisory Committee, 184.665
Costs, prorating among divisions, 184.640
Debt collection, sale and levy of property, 184.644
Definitions, 184.610, 801.225
Design practices, 184.868
Director
(Generally), 184.620
Appointments
All-Terrain Vehicle Highway Access Routes Advisory Committee, 821.335
Chief engineer, 184.628
Deputy directors, 184.620
Freight Advisory Committee, 366.212
Historic Columbia River Highway, advisory committee, 366.553
Motor vehicle dealers, advisory committee, 802.370
Small city advisory committee (State Highway Fund), 366.805
Bond, 184.626
Defined, 801.230
Deputy directors, 184.620, 184.625
Duties and powers, generally, 184.620, 184.633
Expenses, 184.625
Land use decisions, review, participation, 184.633
Procurement authority, public contracts, 279A.050 et seq.
Salary, compensation, 184.625
Duties and powers, generally, 184.615
Economic development strategy, statewide, related duties, 284.575
Employees, generally, 184.633

TRANSPORTATION, DEPARTMENT OF
(Cont.)

Environmental Justice Task Force, duties, 182.535 et seq.
Fingerprinting authority, criminal records checks, generally, 184.622
Fiscal officer, 184.637, 184.638
Forest products, sale, appraisal and bidding, 366.395
Freight Advisory Committee, 366.212
Fuel taxes, transfer, Operating Fund, 184.643
Funds and accounts, see FUNDS AND ACCOUNTS

Gifts
Acceptance, use, 377.105
Interstate ferries, operation, 384.305, 384.335
Innovative Partnerships Program, Oregon, 367.800 et seq.

Least-cost planning, 184.653
Legislative oversight, Joint Committee on Transportation, 171.861
Licenses, permits, and identification cards
Criteria and procedures for evaluating applications, documentation, notice to applicant, 183.700, 183.702
Immunity, issuance, renewal, or replacement, 807.024

Mineral and geothermal resource rights and proceeds, management, 273.785
Multistate Highway Transportation Agreement, participation, duties, 802.565
Offices and facilities, sharing with local governments, 184.652
Operating Fund, 184.642, 184.643
Passenger rail plan, 824.400
Private contractor agreements, transacting department business, 802.600
Public contracting prompt payment pilot program, see note after, 279C.125
Real property, generally, 184.627, 184.634, 366.395

Reports
Statewide Transportation Improvement Fund, qualified entities, 184.766
To legislature, see LEGISLATURE

Research program, 184.630
Road usage charge moneys, allocation, 319.895
Safe Routes to Schools Fund, 184.740, 184.741, 184.742
Small city advisory committee (State Highway Fund), 366.805
Statewide Transportation Improvement Fund, 184.751, 184.752, 184.758, 184.761, 184.766
Vouchers, destruction, 366.480
Working Capital Account, 184.645, 184.647
Written cost-benefit analysis, certain projects, 184.659

TRAP AND TRACE DEVICES
See WIRETAPPING AND EAVESDROPPING

TRAPPING
See FISH AND WILDLIFE

TRAUMA ADVISORY BOARD, STATE
(Generally), 431A.055

TRAUMA CENTERS AND SYSTEMS
See MEDICAL CARE AND TREATMENT
TRAVEL AGENTS
Real estate licensee exemption, 696.030

TRAVEL EXPENSES
Advisory Commission on Prison Terms and Parole Standards, members, 144.775
Boards and commissions, members, 292.495
Income tax (state), see INCOME TAX (STATE)
Inmates, presence at prosecution, order, 135.767
Investigation and preparation, person with appointed counsel, entitlement, 135.055
Judges, circuit court, 3.060
Special law enforcement officers, appointment hearing, 131.835
State officers and employees, see STATE OFFICERS AND EMPLOYEES
Witnesses, mileage, fees, payment, 136.602, 136.603

TRAVEL INFORMATION COUNCIL
(Generally), 377.835 et seq.
Account, 377.840
Annual report, 377.838
Application of statutes, 377.836
Authority, generally, 377.838, 377.839
Budget and finances, generally, 377.840
Internet webpage, 377.795
Members, 377.835
Roadside rest areas, management authority, 377.841
Semi-independent state agency status, 377.835

TRAVEL INSURANCE
(Generally), 742.041, 744.101, 744.104, 744.107, 744.111

TRAVEL TRAILERS
See RECREATIONAL VEHICLES

TRAVELERS ACCOMMODATIONS
See TOURIST FACILITIES

TRAVELER'S CHECKS
Abandoned or unclaimed, see ABANDONED OR UNCLAIMED PROPERTY

TRAWL COMMISSION, OREGON
Commodity commission laws, see MARKETING OF COMMODITIES
Established, 576.062

TREASON
(Generally), 166.005, CONST. I §24
Attempt, 161.405
Bail, CONST. I §14, CONST. I §43
Conspiracy, 161.450
Corroboration, witnesses, 166.005, CONST. I §24
Extradition, 133.747
Pardons, commutations, and reprieves, CONST. V §14
Release of defendants, see RELEASE OF OFFENDERS
Sentence
Discharge of defendant prohibited, 161.715
Life imprisonment, 166.005

TREASURER OF UNITED STATES
Forged instruments, certificate, admissibility as evidence, 165.027
Surplus property, unrefunded money, payment, 279A.265

TREASURER, STATE
See also STATE FINANCE
Accounts, see Funds and accounts, this topic
Acting Treasurer, temporary Governor succession, CONST. V §8a
Appointments
Depositaries of public funds work group, see note after, 295.001
Deputy State Treasurer, 178.060
Electronic Government Portal Advisory Board, 276A.273
Governor, vacancy in office, CONST. V §8a
Oregon 529 Savings Board, 178.310
Oregon Facilities Authority, 289.100
Oregon Infrastructure Finance Authority Board, 285A.091
Oregon Short Term Fund Board, 294.885
West Coast Infrastructure Exchange, see note after, 276.285
Appropriations, see STATE FINANCE
Banking and cash management officer for state, 293.875
Bonds, fidelity
(Generally), 178.010
Additional, 178.020
Investment officer, employees, 293.716, 294.825
Premiums, payment, 178.030, 293.716, 294.825
Recovery on, successive, 178.040
Bonds, state, see BONDS
Burbank Trust Fund, 418.675, 418.680
Cemetery funds, investment, approval, 97.665
Certificates of indebtedness, General Fund deficiencies, borrowing to pay, 293.165
Checks, orders
Death of payee, payment, 293.490, 293.495
Lost, disposition when found, 293.475
Service charges, state agencies, 293.353
Unpresented, payment, 293.455, 293.460
Children, interstate compact on placement, financial agreements, approval, 417.220
Cigarette tax, distributor security, 323.120, 323.125
Claims, expenses, Department of Administrative Services disapproval, exemption, 293.300
Compensation and salaries
(Generally), 292.311, 292.930
Advances, state employees, 292.150, 292.160
Expenses, 292.311
Plan, unclassified and management service employees, 240.240
Condemnation, advance deposits, 35.265
Confidential information gained as public official, disclosure prohibition, 244.045
Criminal records checks, fingerprinting authority, 178.065
Definition, State Treasurer, 174.100
Depositaries, see DEPOSITORIES OF PUBLIC FUNDS, generally
Deposits with
Ambulance financial responsibility, 682.105, 682.117
Cigarette tax, distributor security, 323.120, 323.125
Commercial fishing poundage fees, security, 508.415
Drainage districts, assets and bonds, 536.570, 548.360, 548.400

T-81
TREASURER, STATE (Cont.)

Deposits with (Cont.)
Foreign or alien reciprocal insurers, cash or securities, benefit of subscribers, 731.369
Irrigation district moneys and securities, 536.570, 548.360, 548.400
Motors carriers, undertaking, 825.166, 825.506
Oyster cultivation fees, taxes, 622.300
Refund, adjustment or claim payments, state agencies, 293.445
Security deposit or bond, cash, checks or securities in lieu, 22.020, 22.030
State agencies, service charges, 293.353
Title insurance companies, 731.624
Water Resources Commission, moneys and securities, 536.570
Weather modification, financial responsibility, 558.054

Deputy State Treasurer, 178.060
Designating accounts, subaccounts, etc., 291.001
Donations, contributions, private, separate trust funds, 293.270, 293.280, 293.990, 320.051
Drainage districts, 536.570, 548.400
Duties and powers, 178.050, CONST. VI §4, CONST. VI §5
Economic interest statements, see GOVERNMENT ETHICS
Education, State Board of, member, 326.021
Election, CONST. V §8a, CONST. VI §1
Employees, see Staff, this topic
Employment or lobbying, certain occupations and industries formerly associated with employment, 244.045
Employment Tax Guarantee Fund, 657.830
Escheats, 273.141
Evidence, receipts, 178.090
Expenditures, allocation to state agencies, 291.272
Facilities Authority, Oregon, duties, generally, 289.100, 289.110
Federal road survey and construction, 366.570
Fees
Deposits, processing, 293.353
Disposition, 292.316, 292.990
Warrants, checks, processing, 293.353
Fingerprinting authority, criminal records checks, 178.065
Fiscal year, effect, 293.605
Forest Land Protection Fund, Oregon, 477.750
Forestry, State Board, real property proceeds, 526.194
Forged instruments, certificate, admissibility as evidence, 365.027
Funds and accounts
Designating, 291.001
Liquidated and delinquent accounts, generally, 293.229
Maintaining, 293.616
Miscellaneous receipts account, see Miscellaneous receipts account, this topic
Payments in and out of state funds and accounts, see FUNDS AND ACCOUNTS, generally
Governorship, succession procedures, 176.300 et seq., CONST. V §8a
Growth Board, Oregon, ex officio member, 284.853
Highway bonds, see TRANSPORTATION
Highway funds, 366.510
Honoraria, prohibition, 244.042
Income tax charitable checkoff program, soliciting donations, 305.753
Information technology
(Generally), 276A.206
T-82
TREASURER, STATE (Cont.)

Procurement authority, public contracts,
279A.050 et seq.

Public Employees Retirement Fund, 238.660

Receipts
Checks, orders, 293.455
Evidence, 178.090
Funds, state, transfers between, 293.315
Moneys deposited with, 293.270, 293.990
Treasury, moneys paid into, contents, 293.130

Records
(Generally), 293.616, 357.835, CONST. VI §5
Financial institutions, commercial mortgages, disclosures, 192.586
Historical, deposit with State Archivist, 357.835
Inspection, 178.050

Reports
Annual, to, closing date, 293.630
Custodians of state property, from, 293.620
Depositories, see DEPOSITORIES OF PUBLIC FUNDS

To legislature, see LEGISLATURE

Resignation, 236.320

Retirement Savings Board, Oregon, see RETIREMENT SAVINGS PLAN, OREGON

Rules and regulations
Bonds, state, 286A.005, 286A.014, 286A.145, 286A.185
Depositories of public funds, see DEPOSITORIES OF PUBLIC FUNDS

Local and tribal government investment pool, 294,815, 294,825, 294,895
Personnel administration, 178.060

Salaries, see Compensation and salaries, this topic

Securities, sale and purchase, quarterly report, 244,055, 244,355

Staff
(Generally), 178.060
Criminal records checks, 178.065
Deputy State Treasurer, 178.060
Lobbying regulation, exemption, 171.735
State institution inmate funds, 179.520, 179.530
State Land Board, member, 273.031, CONST. VIII §5

State Treasury, defined, 174.100

Subaccounts, designating, 291.001
Successor to office, delivery of property to, 178.010, 178.050

Surety companies, liability termination, 742.362

Tax, duties, see TAXATION

Term of office, CONST. VI §1

Transfers between funds
Deficiency purposes, 293.210, 293.215, 293.220
State, state, claims against, 179.240

Trust funds, 179.520, 179.530

Turning over moneys to, 293.265, 293.280, 293.445, 293.990

Unemployment Compensation funds, 657.830

Unpresented checks or orders, payment, 293.455, 293.460

Vacancy, 178.060, 249.215, CONST. V §8a, CONST. V §16

Vocational rehabilitation funds, 344.620, 344.690

Warrants, see STATE FINANCE

Workers’ compensation, see WORKERS’ COMPENSATION

TREASURERS

Bar, Oregon State, see BAR, OREGON STATE

County, see COUNTY TREASURERS, generally

Drainage districts, see DRAINAGE DISTRICTS

Elections, see ELECTIONS

TREASURERS (Cont.)

Health districts, see HEALTH DISTRICTS

Irrigation districts, see IRRIGATION DISTRICTS

Joint operating agencies for electric power, 262.065

Local governments, see LOCAL GOVERNMENTS

Municipal, see MUNICIPAL OFFICERS AND EMPLOYEES

Ports, see PORTS

Sanitary districts
Bond, liability on, 224.420, 450.300
Revenues, sewer systems, 224.420, 450.300

State, see TREASURER, STATE, generally

United States
Forged instruments, certificate, admissibility as evidence, 165.027
Surplus property, unrefunded money, payment, 279A.265

TREATMENT

Alcohol and drug abuse, see ALCOHOL AND DRUG ABUSE

Medical, see MEDICAL CARE AND TREATMENT, generally

TREBLE DAMAGES

See DAMAGES

TREES

Agriculture and horticulture, see AGRICULTURE AND HORTICULTURE, generally

Cherry Blossom Day, 187.212

Forests and forestry, see FORESTS AND FORESTRY, generally

Highways and roads, see HIGHWAYS AND ROADS

Landlord-tenant law, 90.725, 90.727, 90.740

Public utilities, see PUBLIC UTILITIES

Timber and lumber, see TIMBER AND LUMBER, generally

TRESPASS

See also ENTRY

Animals
Enclosed land, on, 608.015
Federal lands, application of livestock confinement laws, 607.055

Armories, 399.115

Criminal trespass
Definitions, 164.205
Drug manufacturing sites, 164.255
Firearm, possession, 164.265
First degree, 164.274
Guests, transient lodging, 164.276
Hunting and fishing, see FISH AND WILDLIFE

Merchant notice of trespass, reentering building with intent to commit theft, 164.255
Motor vehicles, 164.245, 164.270, 809.411

Nursing homes and care facilities, 441.990
Prevention, arson or felony by force and violence, deadly physical force, use, 161.225
Second degree, 164.243, 164.245
Sports events
Authority of sports official to expel person, 164.276
Criminal trespass at sports event, 164.278
Definitions, 164.274

Damages, unlawful entry, posted lands, 105.700
Enclosed land, by animals, 608.015
TRI-PASS (Cont.)

Farms and farming, see AGRICULTURE AND HORTICULTURE
Fishways, 498.216
Floods, reclaiming property not trespass, 99.040
Forest practices, see FORESTS AND FORESTRY
Guests, transient lodging, 164.243, 699.055
Hunting and fishing, see FISH AND WILDLIFE
Injury or removal of produce, trees or shrubs, 105.810, 105.815
Limitation of actions, 12.080
Mining claims, 517.130, 517.135
Motor vehicles
Criminal, closed premises, 164.270
Entering or remaining in vehicle, 164.245
Posting, private lands, 105.700
Private lands, posting, 105.700
Produce, trees and shrubs, removal or injury, 105.810, 105.815
Riverbeds, removal of materials, 273.231
Severance, 105.810, 105.815
State lands
Investigation, prosecution, 273.185
Removal of material, 273.231, 273.241, 273.990
Submerged, submersible lands, removal of materials, 273.231
Trapping license, effect on, 497.415
Venue, 14.040

TRI-COUNTY BUILDING INDUSTRY
SERVICE CENTER

(Generally), 455.044
Fees, 455.044
Funding, surcharge, 455.220
Resources, use, 455.046
Rules, 455.044, 455.048

TRIAL COURT ADMINISTRATORS

(Generally), 8.185
Acknowledgments, taking, 8.225
Affidavits of publication, filing, 193.080
Appointment and removal, 8.195
Attendance, terms, 8.225
Attorney liens, notice of claim, filing, 87.450
Authentication, records, etc., 8.225
Circuit court clerk, county clerk function, CONST. VII(Orig) §15
Control of courts over, 1.010
County clerk, function as, CONST. VII(Orig) §15
County employees, supervision, 8.255
Defined, ORCP 81A
Direction of court, conformance, 8.225
Dissolution suits, health insurance notices, liability, 107.092
Duties, 8.225
Election, CONST. VII(Orig) §15
Filing, papers, 8.225
Homestead lien discharge, deposits, notice, 18.412
Insurance
Liquidation, rehabilitation, assessments, 734.400
Unauthorized insurers, 731.328, 746.320, 746.340
Judgments, see JUDGMENTS, generally
Judicial administrative duties, mandamus to enforce, 1.025
Lien foreclosure sale, petition, 87.272
Mandamus to enforce duties, 1.025
Notarial acts, performing, 194.255 et seq.
Oath, 44.320
Practicing law, prohibited, 8.245
Publication, affidavits, filing, 193.080

TRIAL COURT ADMINISTRATORS

(Cont.)

Recording proceedings, 8.225
Records, generally, 7.010 et seq.
Seal, court, keeping, 8.225
Seals, 1.030, 205.110
Security deposits, 22.030
State employee, status as, 8.235
Testimony, 44.320

TRIALS

See also JURIES AND JURORS
Advisory jury, ORCP 51D
Appearances, see APPEARANCES
Attendance of judge, 14.210
Audio records
Appeal, basis, 19.385
Certification, 8.360, 19.370
Destruction, 7.120, 7.124
Loss, effect, 19.420
Report of proceedings, 8.340, 8.350, 8.360
Circuit court, municipal court appeals, 221.390
Condemnation actions, 35.305
Consent, jury trial by, ORCP 51D
Construction lien suits, 87.060
Continuance, see CONTINUANCES, generally
Counsel, right to, see ATTORNEYS
Court, trial by, see Trial by court, this topic
Courts-martial, see MILITARY JUSTICE
Crimes and offenses
Appeals, see APPEAL AND REVIEW
Appearance
(Generally), 136.040
Simultaneous electronic transmission, by, see APPEARANCES
Case in chief, 136.330
Circuit court, municipal court appeals, 221.390
Codefendants
Conviction or acquittal, one or more, 136.470
Peremptory challenges, 136.250
Commitment and custody, released defendants, 136.110
Construction of statutes, court, 136.310
Continuances, see CONTINUANCES
Court, trial by
(Generally), 136.001
Consent, CONST. I §11
Enhancement fact, 136.770, 136.773
Justice courts, 156.110
Courts-martial, see MILITARY JUSTICE
Custom of defendants
(Generally), 136.290, 136.295
Continuance, 135.750
Inmates, correctional institutions, 135.767
Justice courts
Defendant not released, 156.440
Jurisdiction lacking, procedure, 156.510
Pending commencement, time limitation, 136.290
Released defendants, order committing to custody, 136.110
Depositions, condition, 136.080
District attorney not ready, dismissal, 136.120
Enhancement fact at sentencing, see SENTENCE AND PUNISHMENT
Evidence, see EVIDENCE, generally
Exclusion of persons from, 1.040, 40.385
Fitness to proceed, see MENTAL DISORDERS (CRIMES AND OFFENSES)
Interpreters, 40.325
Joint indictment, 136.060
Juries, see JURIES AND JURORS, generally
CRIMES AND OFFENSES (CRIMES AND OFFENSES)

Justice courts
Court or jury, trial by, 156.110, 156.130
Fee, payment, 156.160
Law questions and discussions, court, 136.030, 136.310, 136.320
Misdemeanor treated as violation, absence of defendant and counsel, 136.040
Municipal courts, juries, 221.354
New trials, see NEW TRIALS
Order of proceedings (ORCP 58B), 136.330
Place of, see VENUE
Postponement, 136.070
Presence of defendant, 136.040
Prisoners, prosecution, see PROSECUTION
Public, 1.040, 136.001, CONST. I §10, CONSTITUTION I §11
Questions of fact and law, see QUESTIONS OF FACT AND LAW, generally
Reasonable doubt, see EVIDENCE
Records
Jury polling, 136.330
Post-conviction relief proceedings, evidence procedure, 138.630
Transcripts, see TRANSCRIPTS
Rules of Civil Procedure, certain, application, 136.210, 136.330
Speedy
(Generally), 135.745 et seq.
Continuance, reasons, 135.750, 135.752
Dismissal, 135.745, 135.752
Diversion, waiver, 135.891, 135.896
Justice courts, 156.090
Periods of time excluded from limits, 135.748
Prisoners, prosecution, 135.760, 135.763
Time limits, generally, 135.746
Victims' rights, 147.430
Stay, attorneys, challenged authority, 9.350
Subpoena, see SUBPOENAS
Time
Arguments to jury, limitation (ORCP 58B), 136.330
Custody pending commencement, 136.290
Defendants in custody, priority, schedule dates, 136.285
Transcripts, see TRANSCRIPTS
Trial court, defined, 131.005
Unpreparedness of district attorney, dismissal, 136.120
Venue, see VENUE
Verdicts, see VERDICTS
Victims, see VICTIMS OF CRIME
Violations
(Generally), 153.076
Court authority, 153.070
Evidence
(Generally), 152.080
Presentation, officer issuing citation, 153.083
Failure to appear, 153.992
Jurisdiction, 221.339
Notice, 153.073
Peace officers, authority, officer issuing citation, 153.083
Request, defendant, 153.061
Testimony by affidavit or declaration, 153.080
Time and place, 153.073
When required, 153.070
Witnesses, examination, officer issuing citation, 153.083
Custody of defendants, see Crimes and offenses, this topic
Declaratory judgment cases, 28.090

TRIALS (Cont.)
Disqualification
Circuit court judges, see CIRCUIT COURT JUDGES
District attorneys, 8.710
Evidence, see EVIDENCE, generally
Exceptions, ORCP 59H
Exclusion of persons from, 1.040
Fact issues, see QUESTIONS OF FACT AND LAW, generally
Fees, see COURTS
Fitness to proceed, see MENTAL DISORDERS (CRIMES AND OFFENSES)
Forcible entry and detainer actions, demand, fee, 105.130
Functions of judge
Control of jury, 10.095
Instructions to and charging jury, 10.095
Writings, construction, 42.230
Functions of jury, 10.095
Hearing, chambers, 3.070
Interpreters, 40.325
Joint
(Generally), ORCP 53A
Sessions, circuit court, 3.075
Judges, functions, see Functions of judge, this topic
Judicial notice, see EVIDENCE
Judicial orders, disputable presumption, 43.140, 43.170, 43.180
Juries, see JURIES AND JURORS, generally
Justice courts, 52.010, 52.020
Mandamus, 34.200
Manner of, 52.030
Misdemeanor treated as violation, absence of defendant and counsel, 136.040
Motions, see MOTIONS, generally
New trials, see NEW TRIALS, generally
Order of proceeding
Condemnation actions, 35.305
Justice courts, 52.020, 52.030
Orders, judicial, disputable presumption, 43.140, 43.170, 43.180
Ordinances, like offense defined by statute, procedure, 3.134
Parentage proceedings, 109.155
Partition, scope, 105.240
Pending actions, chambers, hearing in, 3.070
Place, see VENUE, generally
Postponement, see CONTINUANCES, generally
Preponderance of evidence, 10.095
Presence of inmate, criminal proceedings, court order, 135.767
Presumptions, judicial orders, disputable, 43.140, 43.150, 43.160, 43.170
Public officers, incompetency or malfeasance, CONSTITUTION VII(Am) §6, CONSTITUTION VII(Orig) §19
Public, when, 1.040, CONSTITUTION I §10
Questions of fact and law, see QUESTIONS OF FACT AND LAW, generally
Records
Audio, see Audio records, this topic
Transcripts, see TRANSCRIPTS, generally
Retrials, see NEW TRIALS, generally
Right to counsel, see ATTORNEYS
Separate
(Generally), ORCP 53, ORCP 53B
Counterclaims, cross-claims or third party claims, ORCP 22E
Joinder of parties, ORCP 28B
Sessions, circuit court, 3.075
Simultaneous electronic transmission, defendant appearance by, see APPEARANCES
TRIALS (Cont.)
Small claims cases, 46.415, 46.465, 55.080
Speedy, see Crimes and offenses, this topic
Stay, see STAY OF PROCEEDINGS, generally
Stenographic record, loss of, 19.420
Subpoenas, see SUBPOENAS, generally
Transcripts, see TRANSCRIPTS, generally
Trial by court
(Generally), ORCP 51
Criminal actions, see Crimes and offenses, this topic
Findings of fact, ORCP 62
Issues of law, ORCP 51B
New trial grounds, ORCP 5A
Venue, see VENUE, generally
Verdicts, see VERDICTS, generally
View of real property, 10.100
Violations, see Crimes and offenses, this topic
Witnesses, see WITNESSES, generally

TRIBAL GOVERNMENTS
See INDIANS, generally

TRIBUTYLTIN
See PESTICIDES AND PESTS

TRIP PERMITS
Motor vehicles, see MOTOR VEHICLES

TRIPLE MAJORITY ANNEXATION
(Generally), 199.490

TROLLEYS
See RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEMS, generally

TROUT
See COMMERCIAL FISHING; FISH AND WILDLIFE

TRUCKS
See MOTOR CARRIERS, generally; MOTOR VEHICLES

TRUST CODE, OREGON UNIFORM
See TRUSTS AND TRUSTEES, generally

TRUST DEEDS
See also MORTGAGES

Attorneys
Fees, see ATTORNEY FEES
Foreclosures, resolution conferences, 86.732
Trustees, as, 86.713

Authorized, 86.710

Banks as trustee, 86.713

Beneficiaries
Defined, 86.705
Foreclosure
Resolution conferences, see Foreclosure, this topic
Sale, bidding, 86.782
Liability, 86.720
Mortgagee, as, 86.715
Reconveyance, failure to request, 86.720
Successor trustee, appointment, 86.713

TRUST DEEDS (Cont.)

Beneficiaries (Cont.)
Trustee
Attorney or law practice, representing, 86.713
Defined (other than beneficiary), 86.705

Construction liens, priority, 87.025
Correction of errors, recorded deeds, 86.722
Death, disability, insanity of party; 86.764
Default
Cure, effect, 86.778
Foreclosure, see Foreclosure, this topic
Notice, 86.752, 86.756, 86.761, 86.806

Deficiencies after foreclosure, 86.797
Errors, correction, recorded deeds, 86.722
Escrow agents as trustees, 86.713
Fees
Attorney fees, see ATTORNEY FEES
Resolution conferences (foreclosures), 86.726, 86.729, 86.741
Trustees, 86.720, 86.794, 86.809

Fiduciary duties, trustees or successor trustees, 86.713

Foreclosure
(Generally), 86.726 et seq.
Advertisement and sale, generally, 86.752
Affidavits
Foreclosure avoidance measures, ineligibility, notice, 86.748
Resolution conference exemption, beneficiaries, 86.726, 86.741
Sale notice, 86.774
Default notice, 86.752, 86.756, 86.761, 86.806
Definitions, 86.705, 86.707
Foreclosure Avoidance Fund, 86.744
Foreclosure avoidance measures, 86.707, 86.732, 86.748
Judicial
Commencement, 86.815
Complaint, requirements, 88.010
Deficiencies after foreclosure, 86.797
Optional, 86.710
Procedure, 86.752
Time, 86.815

Methods of foreclosure after breach, 86.710
Parties, trustee, 86.713
Resolution conference
(Generally), 86.726
Agent of beneficiary, authority, 86.732
Attendance at, 86.732
Attorney General duties and powers, 86.741, 86.744
Certificate of compliance, 86.736
Defined, 86.707
Exemptions, 86.726
Fees, 86.726, 86.729, 86.741
Foreclosure Avoidance Fund, 86.744
Foreclosure avoidance measures, terms, 86.732
Information from grantor, requirements, 86.729
Liability, facilitators, 86.729
Notices, 86.729, 86.736
Procedure to request, 86.726
Report, 86.732
Representation of grantor, 86.732
Scheduling, 86.729
Suspension or postponement, 86.732
Unlawful trade practices, beneficiaries, 86.741, 646.607

Sales
Action for debt, effect, 86.752
Advertisement and sale, generally, 86.752
Affordable housing covenants, effect, 86.782
Allowed, when, 86.752
TRUST DEEDS (Cont.)
Foreclosure (Cont.)
Sales (Cont.)
Bids, 86.782
Commencement, time, 86.815
Compensation, trustee, 86.809
Cure of default, method, effect, 86.778
Deed, contents, 86.800
Deficiencies after sale, 86.797
Discontinuing proceedings, cure of default, 86.778
Effect of sale, 86.797
Failure to give notices, 86.761, 86.767
Information from trustee, prior to sale, 86.786, 86.789
Judicial foreclosure optional, 86.710
Nonprofit purchasers, impermissible conditions for approving sale, 86.812
Notice of sale, see Notices, this topic
Possession after sale, 86.782
Procedure, 86.752
Proceeds of sale, 86.794
Proclamation adjournment, sale postponement, 86.782
Receiver, appointment, 86.752
Rescinding sale, requirements, 86.782
Sale procedures, generally, 86.782
Short sales
Impermissible conditions for approving, 86.812
Residual debt, actions for after sale, 86.157
Tenants, effect on, 86.771, 86.782, 90.367
Violations, penalties, 86.741, 86.748
Garnishment, setoffs, amounts owing, 18.620
Grantor as mortgagor, 86.715
Joint sellers, payment rights, 93.240
Judicial foreclosure, see Foreclosure, this topic
Law practice as trustee, 86.713
Line of credit instruments, 86.155
Loan agreement, prepayment penalty statement, 86.150
Master form instrument, recording, 93.779, 93.780, 93.790
Memorandum, 93.710
Mortgage, trust deed as, 86.715
Mortgagee as beneficiary, 86.715
Mortgagor as grantor, 86.715
Notes, foreign insurers, taking and enforcing, 731.380
Notifications
Default, 86.752, 86.756, 86.761, 86.806
Foreclosure avoidance measure, ineligibility, 86.748
Notice of sale (Generally), 86.752, 86.764, 86.771
Amended notice, 86.782
Contents, 86.771
Copies, 86.806
Department of Revenue or other state agency having lien, etc., 86.764
Failure to give, 86.767
Methamphetamine disclaimer, 86.771
Publication, 86.774
Service, 86.774
Tenants, notices to, 86.771, 86.782
Resolution conferences (foreclosures), 86.729, 86.736
Power of sale, 86.710
Prepayment penalty, statement in loan agreement, 86.150
Proceeds of sale, 86.794
Promissory note, prepayment penalty statement, 86.150

TRUST DEEDS (Cont.)
Purchaser at sale
Deed, delivery, contents, 86.782, 86.800
Effect of sale, 86.797
Payment, 86.782
Possession, property, 86.782
Recitals in deed, effect, 86.803
Recitals, deed, effect, 86.803
Reconveyance, liability for failure, 86.720
Recording
Advertisement and sale, foreclosure by, requirements, 86.752
Copies, requesting, 86.806
Correction of errors, 86.722
Foreclosure avoidance measure ineligibility, affidavits, 86.748
Index, 93.610
Master form instrument, 93.779, 93.780, 93.790
Recitals, evidence, 86.803
Short form instrument, 93.779, 93.790, 93.800, 93.802
Release, title insurance company or insurance producer, 86.720
Rules
Notice of default, 86.756
Resolution conferences (foreclosures), 86.726, 86.732, 86.741
Sales, see Foreclosure, this topic
Securities law, registration exemption, 59.035, 59.045
Service, notice of sale, 86.774
Short form instrument, recording, 93.779, 93.790, 93.800, 93.802
Short sales, see Foreclosure, this topic
Statute of limitations, 86.815
Taxation, property
Homestead deferral program, prohibition clauses, void, 311.700
Lien priority, 311.405, 311.674
Title insurance companies as trustee, 86.713
Trustee
Advertisement and sale, foreclosure, conditions, 86.752
Attorney for, 86.782
Certificate of authority to transact business, 86.713
Compensation, 86.784, 86.809
Deed to purchaser at sale, contents, 86.800
Defined, 86.705
Duties, 86.713
Fees, 86.720, 86.794, 86.809
Information provided prior to sale, upon request, 86.786, 86.789
Liability, 86.720
Proceeds, sale, 86.794
Qualifications, 86.713
Reconveyance, failure, 86.720
Sale, 86.782
Successor, 86.713
United States or agency as trustee, 86.713

TRUSTS AND TRUSTEES
See also FIDUCIARIES, PRINCIPAL AND INCOME ACT, UNIFORM
(Generally)
Application and construction, 130.900, 130.910
Common law of trusts, principles of equity, 130.025
Default and mandatory rules, 130.020
Definitions, 130.010
Electronic records and signatures, 130.905
Governing law, 130.030
Knowledge, described, generally, 130.015
Nonjudicial settlement agreements, 130.045
TRUSTS AND TRUSTEES (Cont.)

(Generally) (Cont.)

Notice, methods of giving, waiver, 130.035
Principal place of administration, 130.022
Qualified beneficiaries, other persons treated as, 130.040
Scope, 130.005
Short title, 130.001

Abatement, insufficiency of trust property, 130.237

Accounting by trustees
Charitable, supervision, 128.670
Nursing homes and care facilities, 441.318
Surety discharge, 33.510, 33.520

Accounts, see FUNDS AND ACCOUNTS

Actions and proceedings
Administration, role of court, 130.050
Attorney fees and costs, 130.815
Claims based on debts of settlor, see Claims based on debts of settlor, this topic
Costs and disbursements, party represented by trustee, 20.150
Creditor’s claims, see Claims by creditors, this topic
Jurisdiction, 130.055, 130.060, 130.355
Liability of trustees, see Liability of trustees, this topic
Notice, generally, 130.035
Proposed action by trustee, beneficiary objection, 130.733
Trustee of express trust, action against, limitation, 130.040
Venue, generally, 130.065

Administration
See also Duties and powers of trustee, this topic
Court’s role, 130.050
Principal place of administration, 130.022

Adopted persons, 112.195

Reinstatement following inactivation, 128.599

Assumption of the records of a dissolved corporation, 128.590

Banks, see BANKS AND BANKING

Bonds and undertakings
Fiduciaries, see FIDUCIARIES
Trust businesses, 709.030, 709.220
Trustees, 130.835

Business trusts
Annual reports, 128.595
Assumed business names, 128.575, 128.595
Authority to do business, 128.565, 128.575, 128.590
Banking laws, application, 128.570
Certificates of authority, 128.575, 128.590
Contempt proceedings, defendant, 33.025
Corporation laws, application, 128.580
Defined, 128.560
Documents, filing and fees, 128.600
Fees, 128.575, 128.595, 128.600
Filing officer, Secretary of State, 56.014, 56.016, 56.022

TRUSTS AND TRUSTEES (Cont.)

Business trusts (Cont.)
Foreign
Authority to do business, 128.565, 128.575, 128.590
Corporation laws, application, 128.580
Mortgages, note transactions, 128.580
Service, process, 128.580
Taxation, 316.279

Forms, documents filing, 128.573
Inactivation, 128.597, 128.599
Liability, 128.580, 128.585
Racketeering, see RACKETEERING, generally
Reinstatement following inactivation, 128.599
Rules, see Rules, this topic
Service, process, 128.580
Shares, 128.560, 128.580, 128.585
Signing false document for filing with Secretary of State, 128.993
Taxation, 316.279
Title to property, 128.580
Trust instruments, filing, 128.575

Cemeteries, see CEMETERIES

Certification of trust, 130.860

Charitable organizations
Creation of trust, purposes, enforcement, 130.170
Disqualification, tax status, 128.760, 128.763,
128.766, 128.769, 316.747, 317.491
Estate tax, 116.343
Investigations, 128.650, 128.680, 128.690
Modification or termination of trust, 130.170,
130.205, 130.210
Nonjudicial settlement agreements, 130.045
Private foundation trusts, federal tax regulations,
conformity, 128.085, 128.095
Prudent Management of Institutional Funds Act, Uniform, see CHARITABLE AND BENEVOLENT ORGANIZATIONS

Qualified beneficiary, treatment as, 130.040
Solicitation of funds, see CHARITABLE AND BENEVOLENT ORGANIZATIONS

Split-interest trusts, federal tax regulations, conformity, 128.090, 128.095

Supervision
(Generally), 128.610 et seq.
Accountings, 128.710
Application of statutes, 128.630, 128.640
Articles of incorporation, 128.660, 128.680
Attorney fees, 128.735
Construction of statutes, 128.750
Definitions, 128.620
Enforcement proceedings, 128.675, 128.690,
128.710, 128.735
Exemptions, 128.640
Expenses incurred, 128.670
Fees, 128.670, 128.675

Articles of incorporation, 128.660
Instruments of trust, 128.660, 128.720
Registration statement, 128.660
Reports, 128.670

Instruments of trust
Contrary provisions, effect, 128.630
Filing, 128.660, 128.720
Investigations, 128.680
Registration information, 128.650

Inter vivos transfer documents, copy to Attorney General, 128.720
Investigations, 128.650, 128.680, 128.690
Penalties, 128.670, 128.675, 128.992
Registration, 128.650, 128.660
Reports, 128.650, 128.670
Rules, 128.660, 128.670
TRUSTS AND TRUSTEES (Cont.)

Charitable organizations (Cont.)
Supervision (Cont.)
Short title, 128.610
Tax exemptions, list of claims, 128.730
Testamentary instruments, copy to Attorney General, 128.720

Children, pretermitted, revocable trusts, 130.555

Claims based on debts of settlor
(Generally), 130.350 et seq.
Affidavit, closure of case, 130.440
Allowance or disallowance of claim
(Generally), 130.400
Court, reversal of trustee disallowance, 130.410
Order for payment, 130.405
Application of laws, 115.335, 130.350
Closure of case, 130.440
Commencement of proceedings, trustee, 130.355
Compromise, 130.400
Consolidation, 130.450
Contingent debt, 130.395
Continuance, good cause, 130.445
Debts
Contingent or unliquidated, 130.395
Due, amount allowed, 130.380, 130.390
Not due, 130.385
Security, 130.390
Dismissal, want of prosecution, 130.445
Distribution, contingent or unliquidated debt, 130.395
Encumbrances, 130.390
Evidence supporting, 130.375, 130.410
Filing fees, 130.355, 130.400
Form of claim, 130.375
Insured claims, 130.435
Investigation, trustee, 130.370
Judgment, claim based on, 130.380
Jurisdiction, 130.355
Liability insurance, effect, 130.435
Lienholders, limitation of actions, applicability, 130.435
Liens, property of trust estate, 130.380
Limitation of actions
(Generally), 130.350
Lienholders, 130.435
Public bodies, 130.430
Submission of claims, 130.360
Tolling, 130.420
Waiver, conditions, 130.415
Notice
(Generally), 130.360
Contents, 130.360
Disallowance of claim, 130.400
Dismissal, judgment, want of prosecution, 130.445
Individual claimants, 130.370
Publication, 130.365
Order for payment, 130.405
Petition to close case, 130.440
Priority of claims, 130.425
Probate, claims against estate, inapplicability of laws, 115.335
Proportional payment, 130.425
Public bodies, 130.425, 130.430
Publication, notice, 130.365
Secured indebtedness, 130.390
Unliquidated debt, 130.395
Venue, 130.355

Claims by creditors
Overdue distribution, 130.320
Personal obligations of trustee, 130.325
Rights, beneficiary’s creditor or assignee, 130.300
Settlor, claim against, 130.315

TRUSTS AND TRUSTEES (Cont.)

Claims by creditors (Cont.)
Spendthrift provisions
(Generally), 130.305
Exceptions, 130.310

Combination of trusts, 130.230
Compensation and expenses
Former trustees, reports, 130.630
Preparation of trust, limitations, 128.001, 646.608
Trustees, 130.635, 130.640

Conservatorships, see CONSERVATORSHIPS, generally

Conviction of crime, incarceration, holding position of private trust, 137.281

Corporations, see Business trusts, this topic

Creation of trust
(Generally), 130.150, 130.155
Charitable trusts, 130.170
Death benefits, 130.150
Fraud, duress, or undue influence; voiding trust, 130.170
Methods, 130.150
Noncharitable trusts without ascertainable beneficiary, 130.190
Oral trusts, 130.180
Other states, countries, or jurisdictions, 130.160
Pet trusts, 130.185
Purposes, generally, 130.165

Cyc, modification or termination of charitable trust, 130.210

Damages, trustee liability, 130.805, 130.810

Death, simultaneous, trust as governing instrument, 112.570

Declaratory judgment as to rights, 28.040
Deeds, see TRUST DEEDS, generally

Definitions
Oregon Uniform Trust Code, 130.010
Uniform Principal and Income Act, 129.205

Digital assets, disclosures to trustees, 119.042, 119.046, 119.052

Disabilities, persons with, see DISABILITIES, PERSONS WITH

Disclaimers of property interests, see DISCLAIMER OF PROPERTY INTERESTS

Division of trusts, 130.230, 130.232


Duties and powers of trustee
(Generally), 130.650, 130.665, 130.720, 130.725
Accounting, see Accounting by trustees, this topic
Adviser, effect, 130.735
Certification of trust, 130.860
Claims, enforcement and defense, 130.700
Control and direction of trust property, 130.690
Costs of administration, 130.670
Delegation, 130.310, 130.680
Digital assets, 119.042, 119.046, 119.052
Directing, power, 130.685
Discretionary powers
(Generally), 130.715
Creditor’s claim against settlor, effect, 130.315
Former trustees, duties with respect to, 130.630, 130.705, 130.710
Impartiality, 130.660
Informing beneficiaries, 130.710
Investments, prudent, see Prudent Investor Act, Uniform, this topic
Loyalty, 130.655
Proposed action, notice to beneficiaries, 130.733
Prudent administration, 130.665
Recordkeeping, identification of trust property, 130.695

T-89
TRUSTS AND TRUSTEES (Cont.)

Duties and powers of trustee (Cont.)

Reports
(Generally), 130.710
Former trustees, 130.630, 130.710
Skills or expertise, 130.675
Termination of trust, distributions, 130.730
Vesting of beneficiary’s interest, 130.730

Electronic records and signatures, generally, 130.905

Employees’ trusts, 128.510, 128.520

Energy revenue bonds, 470.620

Estate tax, see ESTATE TAX

Fees
Business trusts, 128.575, 128.595, 128.600
Charitable Trust and Corporation Act, 128.670, 128.675
Circuit court filing fee, generally, 21.135
Claims based on debts of settlor, filing, 130.355, 130.400
Foreclosure advertisement and sale, trustee, 86.809
Former trustees, reports, payment, 130.630
Nonjudicial settlement agreements, filings, 130.045

Financial abuse or exploitation, see ABUSE OF PERSONS

Financial assets securitization investment trusts, see INCOME TAX (STATE)

Forest Resource Trust, see FORESTS AND FORESTRY

Foundations, private, federal tax regulations, conformity, 128.085, 128.095

Funds, see FUNDS AND ACCOUNTS

Gifts to minors, custodian, see GIFTS AND DONATIONS

Homicide or abuse, effect, 112.515, 112.525, 112.535

In terrorem clauses, 130.235

Income
See also PRINCIPAL AND INCOME ACT, UNIFORM

Capital gains, 130.715

Investment, see Investments, this topic

Private foundation trusts, 128.085, 128.095

Split-interest trusts, 128.090, 128.095

Income tax (state), see INCOME TAX (STATE)

Insurance
Investments, insurers, 733.578, 733.650
Multiple employer welfare arrangements, trusts carrying out, application of Insurance Code, 750.333
Policy proceeds, 732.240
Rehabilitation grounds, insurer, 734.150
Testamentary additions to trust, 112.265

Trust funds, see FUNDS AND ACCOUNTS

Voluntary dissolution of insurers, 732.235

Investment trusts, see Business trusts, this topic

Investments
See also PRINCIPAL AND INCOME ACT, UNIFORM

Clearing corporations, deposit of securities, 128.100

F.H.A. mortgages, bonds, 86.620

Obligations secured by mortgage insurance, 742.284

Private foundation trusts, federal tax regulations, compliance, 128.085, 128.095

Prudent, see Prudent Investor Act, Uniform, this topic

Split-interest trusts, federal tax regulations, compliance, 128.090, 128.095

Trust businesses, see BANKS AND BANKING

Judicial proceedings, see Actions and proceedings, this topic

Labor contractors, wages, 658.415

TRUSTS AND TRUSTEES (Cont.)

Land bank authorities, dissolution, 465.621

Liability of trustees
(Generally), 130.800 et seq.

Adviser’s directions, effect, 130.735

Attorney fees and costs, 130.815

Breach of trust, 130.730, 130.800, 130.805

Certification of trust, 130.860

Damages, 130.805, 130.810

Exceptions
Beneficiary’s consent, release, or ratification, 130.840
Exculpatio, 130.835
Reliance on trust instrument, 130.825
Unanticipated events, 130.830

Exculpatio, 130.835

Limitation of action, 130.820

Partnership interests, 130.850

Personal liability, limitations, 130.845, 130.850

Protection of person dealing with trustee, 130.855

Remedies, breach of trust, 130.800

Termination of trust, release from liability, 130.730

Liens
Companies, 709.220, 709.440

Deeds, see TRUST DEEDS, generally

Life insurance, see LIFE INSURANCE

Limitation of actions
(Generally), 130.820

Action against trustee of express trust, 12.274

Breach, fiduciary obligation, 131.125

Claims based on debts of settlor, see Claims based on debts of settlor, this topic

Patent lands, 12.040

Proposed action by trustee, beneficiary objection, 130.733

Revocable trust, action contesting validity, 130.515

Marriage
Marital deduction gifts, 130.240
Revocable trusts, 130.530, 130.535

Misapplication, entrusted property, 165.095

Modification or termination of trust
(Generally), 130.195

Abatement, insufficiency of trust property, 130.237

Charitable trusts, 130.170, 130.205, 130.210

Combination, 130.230

Cy pres, 130.210

Distribution upon termination, 130.730

Division, 130.230, 130.232

Fraud, duress, or undue influence; voiding trust, 130.175

Impaired administration, 130.205

In terrorem clauses, 130.235

Irrevocable trusts, consent, 130.200

Marital deduction gifts, 130.240

Mistakes, reformation, 130.220

Nonjudicial settlement agreements, 130.045, 130.200

Tax objectives of settlor, modification to achieve, 130.225

Unanticipated circumstances, 130.205

Uneconomic trusts, 130.215

Nonjudicial settlement agreements, 130.045, 130.200, 130.305

Nursing homes and care facilities, see NURSING HOMES AND CARE FACILITIES

Ocean renewable energy facilities, 374.879

Ocean Science Trust, Oregon, see OCEAN AND SHORE

Office of trustee
(Generally), 130.600 et seq.

Acceptance or rejection of trusteeship, 130.600

Bond, 130.605

Compensation and expenses, 130.635, 130.640
TRUSTS AND TRUSTEES (Cont.)

Office of trustee (Cont.)
- Cotrustees, 130.610
- Delivery of property by former trustee, 130.630
- Duties and powers, see Duties and powers of trustee, this topic
- Removal, see Removal of trustees, this topic
- Resignation, 130.620
- Vacancy, appointment of successor, 130.615

Oral trusts, creation, evidence, 130.180

Oregon 529 Savings Board, trustee agency, 178.325

Pet trusts, 130.185

Powers of trustee, see Duties and powers of trustee, this topic

Prearranged funeral plans, see FUNERALS AND FUNERAL BUSINESSES

Preparation of trust, accepting payment, 128.001, 646.608

Principal, see PRINCIPAL AND INCOME ACT, UNIFORM, generally

Private foundation trusts, federal tax regulations, conformity, 128.085, 128.095

Probate, see PROBATE

Property
- Joint tenancy, 93.190, 93.200
- Real property
  - (Generally), 41.560, 93.020
  - Conveyances, 93.210, 93.220
- Evidence, presumptions, conveyance, 40.135
- Revocable trusts, see Revocable trusts, this topic
- Sales, see Sales of property, this topic

Prudent Investor Act, Uniform
- (Generally), 130.750 et seq.
- Diversification of investments, 130.760
- Prudent investor rule
  - (Generally), 130.755
  - Compliance, determination, 130.770
  - Language authorizing investment, terms, 130.775
- Trustee duty, 130.765

Public utilities, certificates of beneficial interests in trust, issuance, 757.415

Qualified beneficiaries, other persons treated as, 130.040

Real estate investment trusts, see Business trusts, this topic

Real estate licenses, see REAL ESTATE LICENSEES

Recordkeeping by trustees, 130.695

Removal of trustees
- (Generally), 130.625
- Bond cancellation, surety discharge, 33.510
- Charitable trusts, accountings, 128.710

Reports, trustees, see Duties and powers of trustee, this topic

Representation
- (Generally), 130.100
- Fiduciaries, 130.110
- Holder of testamentary power of appointment, 130.105
- Identical interest, person having, 130.115
- Parents, 130.110
- Special representative, 130.120
- Resignation of trustee, 130.620
- Restitution, trust as victim, 137.106

Retirement Savings Board, Oregon, trustee agency, 178.210

Revocable trusts
- (Generally), 130.500
- Action contesting validity, 130.515

TRUSTS AND TRUSTEES (Cont.)

Revocable trusts (Cont.)
- Amendment, 130.505
- Distribution, 130.515
- Limitations on action, 130.515
- Powers of settlor, generally, 130.510
- Revocation, 130.505
- Rules governing
  - Application of laws, 130.525
  - Children, pretermitted, 130.555
  - Descendants, passage of assets, class gifts, 130.550
  - Divorce or annulment, 130.535
  - Failure of specific distribution, 130.560, 130.565
  - Gifts, advancements against share of trust, 130.570, 130.575
  - Marriage, 130.530, 130.535
- Property
  - Contract of sale, 130.540
  - Encumbrance or disposition after execution, 130.545
  - Specific distribution, defined, 130.520
  - Vesting of beneficiary’s interest, 130.730
  - Withdrawal, power of, 130.510

Rights of person dealing with trustee, generally, 130.550

Rules
- Business trusts
  - Annual reports, 128.595
  - Document filing, 128.573, 128.600
- Identifying information, 128.575
- Charitable organizations, 128.660, 128.670
- Claims based on debts of settlor, notices, 130.370
- Default and mandatory rules, 130.020
- Disqualification of charitable organizations, 128.769
- Revocable trusts, see Revocable trusts, this topic

Rural rehabilitation, see RURAL REHABILITATION

Sales of property
- Revocable trusts, 130.540
- Securities, registration, exemption, 59.035
- Special Acts as to real property forbidden, CONST. IV §23

School districts, tax levy funds, bond retirement, holding in trust, 329.260

Settlement agreements, nonjudicial, 130.045, 130.200, 130.305

Simultaneous death, trust as governing instrument, 112.570

Spendthrift provisions, see Claims by creditors, this topic

Split-interest trusts, federal tax regulations, conformity, 128.090, 128.095

State buildings, financing, see STATE BUILDINGS

State lands, trust lands, 273.462, 273.463, 273.464

Supervision, charitable trusts, see Charitable organizations, this topic

Taxation
- Capital gains, inclusion in income, 130.715
- Discretionary powers of trustee
  - (Generally), 130.715
- Creditor’s claim against settlor, effect, 130.315
- Estate tax, see ESTATE TAX
  - Income tax, see INCOME TAX (STATE)
- Marital deduction gifts, 130.240
- Special assessments, deferral, trustee acting for taxpayer, 311.706

Termination, see Modification or termination of trust, this topic

Testamentary trusts
- Additions to trusts, 112.265
TRUSTS AND TRUSTEES (Cont.)
Testamentary trusts (Cont.)
Charitable, copy to Attorney General, 128.720
Electronic Transactions Act, Uniform, exception, 84.007
Homicide or abuse, effect, 112.465, 112.495, 112.505, 112.535
Principal or income, receipts as, 129.250
Successor trustees, appointment, 111.085
Vesting of beneficiary's interest, 130.730
Trust businesses, see BANKS AND BANKING
Trust deeds, see TRUST DEEDS, generally
Trustees, office, see Office of trustee, this topic
Unemployment compensation, see UNEMPLOYMENT COMPENSATION
Uniform Prudent Investor Act, see Prudent Investor Act, Uniform, this topic
Uniform Trust Code, Oregon, 130.001 et seq.
Unitrust, conversion to, 129.225
University boards of trustees, see COLLEGES AND UNIVERSITIES
Vector control districts, see VECTOR CONTROL DISTRICTS
Vesting of beneficiary's interest, 130.730
Wills, see WILLS
Workers' compensation contributions, civil penalties, 656.562, 656.735

TRUTH VERIFICATION AND DECEPTION DETECTION
See POLYGRAPHS AND POLYGRAPH EXAMINERS, generally

TSUNAMIS
Construction prohibitions, tsunami inundation zone, 455.446
School drills and instruction, 436.071
Warning system, 401.950, 401.952, 401.955

TUBERCULOSIS
Investigations, 433.332
Livestock, see LIVESTOCK
Penalties, 433.992

TUBERCULOSIS (Cont.)
Reports, records, 433.329

TUITION
Colleges and universities, see COLLEGES AND UNIVERSITIES
Community colleges and districts, see COMMUNITY COLLEGES AND DISTRICTS
Schools and school districts, see SCHOOL FINANCE

TUITION PROTECTION FUND
(Generally), 345.110

TUMALO PROJECT
See RECLAMATION

TUNNELS
Funeral processions, free passage, 811.812
Militia, free passage, 399.145
Pedestrian tunnels, failure to use, 814.060
Stopping or parking vehicle, highways, 811.550, 811.555, 811.560

TURF, ARTIFICIAL
Landscape contracting businesses, 671.522

TURKEYS
See POULTRY, generally

TURNS
Motor vehicles, see MOTOR VEHICLES

TWENTY-FIRST CENTURY SCHOOLS COUNCILS
(Generally), 329.704

TWO-PERCENT KICKER
(Generally), 291.349, 291.351, CONST. IX §14