

Chapter 310

Levy of Property Taxes; Tax Reduction Programs

310.010

NOTES OF DECISIONS

Under a prior similar statute, the failure to make an itemized estimate of the county expenses and enter it in its records did not invalidate the subsequent tax levy. *Oregon R. Co. v. Umatilla County*, (1905) 47 Or 198, 81 P 352.

The county, as political agent of the state, is charged with the duty of levying state taxes apportioned to it. *Yamhill County v. Foster*, (1909) 53 Or 124, 99 P 286.

FURTHER CITATIONS: *Flanders v. Multnomah County*, (1903) 43 Or 583, 73 P 1042; *School Dist. 24 v. Smith*, (1920) 97 Or 1, 191 P 506.

ATTY. GEN. OPINIONS: Effect of proposed legislation regarding the use of property tax relief funds on this section, 1950-52, p 180; construing "levy," 1964-66, p 429.

LAW REVIEW CITATIONS: 4 WLJ 476.

310.020

NOTES OF DECISIONS

The expenses of the county referred to in this section are the constantly recurring expenditures which go to make up the usual county budget and do not include the expense of building a county courthouse. *Obenchain v. Daggett*, (1913) 68 Or 374, 137 P 212; *State v. Davis*, (1939) 161 Or 127, 85 P2d 379, 88 P2d 314.

Taxes levied for county purposes cannot be used for school purposes. *Sch. Dist. 24 v. Smith*, (1920) 97 Or 1, 191 P 506.

ATTY. GEN. OPINIONS: Right of county court to revoke order levying the tax and make a new levy, 1920-22, pp 44, 54; time of making levy as mandatory or directory, 1922-24, p 529; inclusion of reasonable amount as expense of collection of taxes and to cover probable deficiencies, 1930-32, p 347; construing "levy," 1964-66, p 429; construing proposed limit on tax levies, (1968) Vol 34, p 62.

LAW REVIEW CITATIONS: 4 WLJ 476.

310.030

NOTES OF DECISIONS

The expense of building a courthouse is an extraordinary expense and this section delineates the time to levy a tax to meet such expense. *Obenchain v. Daggett*, (1913) 68 Or 374, 137 P 212; *State v. Davis*, (1939) 161 Or 127, 85 P2d 579, 88 P2d 314.

ATTY. GEN. OPINIONS: Authority of county to levy tax for market road purposes, 1930-32, p 498; tax levy for cost of public assistance, 1944-46, p 299; levy for maintenance costs of a diking district, 1962-64 p 59; construing "levy," 1964-66, p 429; construing proposed limit on tax levies, (1968) Vol 34, p 62.

LAW REVIEW CITATIONS: 4 WLJ 476.

310.040

ATTY. GEN. OPINIONS: Construing "levy," 1964-66, p 429.

310.050

NOTES OF DECISIONS

The requirement that the levy be made in dollars and cents is mandatory and a levy otherwise made is void. *Clark & Wilson Lbr. Co. v. Weed*, (1931) 137 Or 186, 2 P2d 12.

Road districts are included in the term "other corporations." *Id.*

FUTHER CITATIONS: *State v. Keeney*, (1928) 123 Or 508, 262 P 943; *City of Woodburn v. State Tax Comm.*, (1966) 2 OTR 137, *aff'd*, 243 Or 633, 413 P2d 606.

ATTY. GEN. OPINIONS: Levy for maintenance costs of a diking district, 1962-64, p 59; construing "levy," 1964-66, p 429; construing proposed limit on tax levies, (1968) Vol 34, p 62.

LAW REVIEW CITATIONS: 4 WLJ 495-497.

310.060

CASE CITATIONS: *State v. Johnson*, (1916) 80 Or 107, 156 P 579; *Department of Rev. v. Multnomah County*, (1970) 4 OTR 133; *St. Helens Rural Fire Protection Dist. v. Dept. of Rev.*, (1970) 4 OTR 186.

ATTY. GEN. OPINIONS: Duty of assessor to pass on validity of taxes reported to him by municipal corporations, 1920-22, p 20; criminal and civil liability of school district clerk for failing to give notice, 1920-22, p 22; application of section to city water board, 1922-24, p 549; effect of failure of irrigation district to determine amount of taxes until after assessment roll is in hands of sheriff, 1926-28, p 124; specification in notice of any special tax levies, 1932-34, p 208; expenditure of unanticipated revenues on basis of supplemental budget, 1954-56, p 134; procedure for third class districts, 1956-58, p 187; consolidation effective July 1, 1962-64, p 235; applying proposed tax limit to city levies, 1964-66, p 429.

LAW REVIEW CITATIONS: 4 WLJ 476.

310.065

ATTY. GEN. OPINIONS: Applying proposed tax limit to city levies, 1964-66, p 429; proposed constitutional tax limit, (1968) Vol 34, p 203; election to increase rate but not amount of levy, (1969) Vol 34, p 783.

310.070

CASE CITATIONS: *St. Helens Rural Fire Protection Dist. v. Dept. of Rev.*, (1970) 4 OTR 186.

ATTY. GEN. OPINIONS: Computing levy of rural fire protection district, 1950-52, p 25; validity of tax base in excess of constitutional limitation where previous tax levy was erroneously computed at less amount than authorized, 1952-54, p 123; applying proposed tax limit to city levies, 1964-66, p 429; election to increase rate but not amount of levy, (1969) Vol 34, p 783.

LAW REVIEW CITATIONS: 4 WLJ 495-497.

310.090

CASE CITATIONS: *Case v. Chambers*, (1957) 210 Or 680, 314 P2d 256.

ATTY. GEN. OPINIONS: Effect of error by assessor in computing tax rate, 1936-38, p 240; recomputation of rates by collector when property omitted from rolls, 1954-56, p 63; levy for maintenance costs of a diking district, 1962-64, p 59; applying proposed tax limit to city levies, 1964-66, p 429.

LAW REVIEW CITATIONS: 4 WLJ 495-497.

310.100**NOTES OF DECISIONS**

This section applies only to general ad valorem taxes and does not prohibit cities from raising revenue by requiring licenses to engage in certain lawful businesses. *Portland v. Portland Gas & Coke Co.*, (1916) 80 Or 194, 150 P 273, 156 P 1070.

Cities have no authority to assess property for the purpose of levying property taxes. *Portland v. Portland Ry., Light & Power Co.*, (1916) 80 Or 271, 156 P 1058.

FURTHER CITATIONS: *Case v. Chambers*, (1957) 210 Or 680, 314 P2d 256.

ATTY. GEN. OPINIONS: Effect of change in school district boundaries after assessment date and prior to time of levy, 1944-46, p 231; levy for maintenance costs of a diking district, 1962-64, p 59; applying proposed tax limit to city levies, 1964-66, p 429.

310.110

ATTY. GEN. OPINIONS: Effect of four-mill limitation upon apportionment of taxes between parts of a rural fire control district, 1956-58, p 150.

310.120

ATTY. GEN. OPINIONS: Tax levy for the war veteran's fund as a "continuing fixed millage tax", 1948-50, p 451; tax levy for the war veterans' fund as a "continuing fixed millage tax," 1948-50, p 148; levies authorized within a maximum millage rate, 1960-62, p 354.

310.125

ATTY. GEN. OPINIONS: Describing formula, 1960-62, p 354; constitutionality of this section, 1964-66, p 173.

310.310 to 310.395

ATTY. GEN. OPINIONS: Breaking down of items to be

voted on in election to raise tax levy above limitation, 1954-56, p 70; proposed constitutional tax limit, (1968) Vol 34, p 203; submitting several district tax levies at one election, (1970) Vol 34, p 1034.

310.310

ATTY. GEN. OPINIONS: Special levy for county historical fund, 1958-60, p 6; proposed constitutional tax limit, (1968) Vol 34, pp 203, 253.

310.330

ATTY. GEN. OPINIONS: Authorizing at one election, a levy of excess tax for three succeeding years, 1928-30, p 263; necessity of complying with requirements as to notice, 1944-46, p 181; holding of special election, 1946-48, pp 325, 452; necessity of separate ballot, 1948-50, p 420.

310.350**NOTES OF DECISIONS**

A writ of mandamus to require a county assessor to levy a special school tax must allege either that the tax is not outside the six percent limitation or it is outside such limitation and this section has been complied with. *Paine v. Wells*, (1918) 89 Or 695, 175 P 430.

ATTY. GEN. OPINIONS: Procedure for levying tax in excess of constitutional limitation in irrigation districts, 1922-24, p 51.

310.360**NOTES OF DECISIONS**

A petition for a writ of mandamus to require the registrar of elections to conduct a special tax levy election was dismissed since this section does not impose that duty on the registrar of elections. *School Dist. 1 v. Gleason*, (1946) 178 Or 577, 168 P2d 347.

The notice of an election to levy a school tax outside the six percent limitation was sufficient. *Zeek v. Union Sch. Dist. 5*, (1950) 188 Or 45, 211 P2d 740, 213 P2d 794.

FURTHER CITATIONS: *Napier v. Lincoln County Sch. Dist.*, (1970) 4 OTR 221.

ATTY. GEN. OPINIONS: Fixing the polling place for school district elections, 1920-22, p 594; procedure to be followed by third class school district in voting tax in excess of constitutional limitation, 1922-24, p 472; necessity of publishing notice for 20 days, 1926-28, p 328, 1948-50, p 85; form of question submitted at election, 1926-28, p 614; form of notice, 1946-48, p 3; submitting separate propositions to school district electors, 1952-54, p 19; notice provision repealed by implication, 1956-58, p 187; proposed constitutional tax limit, (1968) Vol 34, pp 203, 253; election to increase rate but not amount of levy, (1969) Vol 34, p 783.

310.390**NOTES OF DECISIONS**

A writ of mandamus to require a county assessor to levy a special school tax must allege either that the tax is not outside the six percent limitation or it is outside such limitation and this section has been complied with. *Paine v. Wells*, (1918) 89 Or 695, 175 P 430.

Substantial compliance with an election statute, such as this section, is sufficient. *Skoko v. Clackamas Rural Fire Protection Dist.*, (1963) 234 Or 214, 380 P2d 809.

An oral statement of the question was sufficient where

printed ballots were not used. *Zeek v. Union Sch. Dist. 5*, (1950) 188 Or 45, 211 P2d 740, 213 P2d 794.

ATTY. GEN. OPINIONS: Necessity of placing on ballot the reasons for increasing tax levy, 1934-36, p 528, 1946-48, p 546; necessity for separate ballot, 1948-50, p 420; submitting separate propositions to school district electors, 1952-54, p 19.

310.395

NOTES OF DECISIONS

Under former statute, similar to subsection (2), the manner in which a taxpayer was informed of the consequences of his vote on a tax measure was a matter of predominantly general rather than local concern, regardless of whether it was a general or local taxing matter. *City of Woodburn v. State Tax Comm.*, (1966) 243 Or 633, 413 P2d 606, aff'g 2 OTR 137.

A former similar statute applied to city levies. *Id.*

FURTHER CITATIONS: *City of Woodburn v. Domogalla*, (1964) 238 Or 401, 395 P2d 150, rev'g 1 OTR 292.

ATTY. GEN. OPINIONS: Result of stating levy in mills also, 1964-66, p 156; construing proposed limit on tax levies, (1968) Vol 34, p 62; election to increase rate but not amount of levy, (1969) Vol 34, p 783.

310.608

ATTY. GEN. OPINIONS: Authority of legislature to change appropriations and expenditure limitations in one bill, 1966-68, p 402; commission authority to correct certification, (1968) Vol 34, p 156; Emergency Board restoration of appropriation to fund, (1968) Vol 34, p 84.

310.705

ATTY. GEN. OPINIONS: Legislative limit on local taxing authority, 1964-66, p 429.