

PERSONAL PROPERTY STATUTES

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305.275 Persons who may appeal due to acts or omissions. (1) Any person may appeal under this subsection to the magistrate division of the Oregon Tax Court as provided in ORS 305.280 and 305.560, if all of the following criteria are met:

(a) The person must be aggrieved by and affected by an act, omission, order or determination of:

(A) The Department of Revenue in its administration of the revenue and tax laws of this state;

(B) A county board of property tax appeals other than an order of the board;

(C) A county assessor or other county official, including but not limited to the denial of a claim for exemption, the denial of special assessment under a special assessment statute, or the denial of a claim for cancellation of assessment; or

(D) A tax collector.

(b) The act, omission, order or determination must affect the property of the person making the appeal or property for which the person making the appeal holds an interest that obligates the person to pay taxes imposed on the property. As used in this paragraph, an interest that obligates the person to pay taxes includes a contract, lease or other intervening instrumentality.

(c) There is no other statutory right of appeal for the grievance.

(2) Except as otherwise provided by law, any person having a statutory right of appeal under the revenue and tax laws of the state may appeal to the tax court as provided in ORS 305.404 to 305.560.

(3) If a taxpayer may appeal to the board of property tax appeals under ORS 309.100, then no appeal may be allowed under this section. The appeal under this section is from an order of the board as a result of the appeal filed under ORS 309.100 or from an order of the board that certain corrections, additions to or changes in the roll be made.

(4) A county assessor who is aggrieved by an order of the county board of property tax appeals may appeal from the order as provided in this section, ORS 305.280 and 305.560. [1977 c.870 §5; 1985 c.85 §10; 1987 c.512 §4; 1991 c.459 §12; 1993 c.270 §7; 1995 c.79 §107; 1995 c.650 §7; 1997 c.541 §§52,52a,53,53a; 1999 c.314

§62; 1999 c.340 §2; 2011 c.111 §3]

305.288 Valuation changes for residential property substantial value error or for good and sufficient cause.

(1) The tax court shall order a change or correction applicable to a separate assessment of property to the assessment and tax roll for the current tax year or for either of the two tax years immediately preceding the current tax year, or for any or all of those tax years, if all of the following conditions exist:

(a) For the tax year to which the change or correction is applicable, the property was or is used primarily as a dwelling (or is vacant) and was and is a single-family dwelling, a multifamily dwelling of not more than four units, a condominium unit, a manufactured structure or a floating home.

(b) The change or correction requested is a change in value for the property for the tax year and it is asserted in the request and determined by the tax court that the difference between the real market value of the property for the tax year and the real market value on the assessment and tax roll for the tax year is equal to or greater than 20 percent.

(2) If the tax court finds that the conditions needed to order a change or correction under subsection (1) of this section exist, the court may order a change or correction in the maximum assessed value of the property in addition to the change or correction in the real market value of the property.

(3) The tax court may order a change or correction applicable to a separate assessment of property to the assessment or tax roll for the current tax year and for either of the two tax years immediately preceding the current tax year if, for the year to which the change or correction is applicable, the assessor or taxpayer has no statutory right of appeal remaining and the tax court determines that good and sufficient cause exists for the failure by the assessor or taxpayer to pursue the statutory right of appeal.

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

shall hold a hearing to determine whether to order a change or correction to the roll.

(5) For purposes of this section:

(a) "Current tax year" has the meaning given the term under ORS 306.115.

(b) "Good and sufficient cause":

(A) Means an extraordinary circumstance that is beyond the control of the taxpayer, or the taxpayer's agent or representative, and that causes the taxpayer, agent or representative to fail to pursue the statutory right of appeal; and

(B) Does not include inadvertence, oversight, lack of knowledge, hardship or reliance on misleading information provided by any person except an authorized tax official providing the relevant misleading information.

(c) "Manufactured structure" has the meaning given that term in ORS 446.561.

(6) The remedy provided under this section is in addition to all other remedies provided by law. [Formerly 306.116; 1999 c.767 §1; subsection (7) of 2005 Edition enacted as 2003 c.655 §47a; 2009 c.33 §6; 2013 c.176 §2]

305.501 Appeals to tax court to be heard by magistrate division; exception; mediation; conduct of hearings; decisions; appeal de novo to tax court judge. (1) Except as provided in subsection (2) of this section, an appeal to the tax court shall be heard by a tax court magistrate unless specially designated by the tax court judge for hearing in the regular division. In any matter arising under the property tax laws and involving a county or county assessor that is designated for hearing in the regular division, the Department of Revenue shall be substituted for the county as a party. The plaintiff or petitioner in the appeal is not required to pay any additional filing fee if the proceeding is specially designated by the tax court judge for hearing in the regular division.

(2) A party to the appeal may request mediation, or the tax court on its own motion may assign the matter to mediation. If the mediation does not result in an agreed settlement within 60 days after the end of the mediation session, the appeal shall, absent a showing of good cause for a continuance, be assigned to a magistrate for hearing.

(3) The tax court, with the assistance of the State Court Administrator, shall establish

procedures for magistrate division hearings and mediation.

(4)(a) Subject to the rules of practice and procedure established by the tax court, a magistrate is not bound by common law or statutory rules of evidence or by technical or formal rules of procedure, and may conduct the hearing in any manner that will achieve substantial justice. A hearing may be conducted in person or by telephone. Magistrates may confer with each other in order to reach a decision on any matter.

(b) All written magistrate decisions shall be mailed to the parties to the appeal and to the Department of Revenue within five days after the date of entry of the written decision.

(5)(a) Any party dissatisfied with a written decision of a magistrate may appeal the decision to the judge of the tax court by filing a complaint in the regular division of the tax court within 60 days after the date of entry of the written decision.

(b) If a decision of a magistrate involves any matter arising under the property tax laws and a county was a party to the proceeding before the magistrate, the Department of Revenue may file a notice of appeal whether or not the department had intervened in the proceeding before the magistrate. In such cases, the department shall appear before the tax court judge in any proceeding on appeal.

(c) If a decision of a magistrate involves any matter arising under the property tax laws and a party other than a county appeals the decision to the tax court judge, the Department of Revenue shall be the defendant.

(d) Appeal to the judge of the tax court is the sole and exclusive remedy for review of a written decision of a magistrate.

(6) Appeal of a final decision of a magistrate before the judge of the tax court shall be as provided in ORS 305.425 (1) and 305.570.

(7) If no appeal is taken to the tax court judge within 60 days, the decision of the magistrate shall become final. The tax court shall enter a judgment enforcing all final decisions of the magistrate, which judgment shall be binding upon all parties. ORS 305.440 (2) applies to the final determination of any property tax matter. [1995 c.650 §11; 1997 c.872 §20; 1999 c.340 §1; 2005 c.345 §9; 2007 c.283 §1; 2012 c.48 §13]

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

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

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

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

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

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

307.020 Definition of “personal property”; inapplicability to certain utilities. (1) As used in the property tax laws of this state, unless otherwise specifically provided:

(a) “Intangible personal property” or “intangibles” includes but is not limited to:

(A) Money at interest, bonds, notes, claims, demands and all other evidences of indebtedness, secured or unsecured, including notes, bonds or certificates secured by mortgages.

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

(C) Media constituting business records, computer software, files, records of accounts, title records, surveys, designs, credit references, and data contained therein. “Media” includes, but is not limited to, paper, film, punch cards, magnetic tape and disk storage.

(D) Goodwill.

(E) Customer lists.

(F) Contracts and contract rights.

(G) Patents, trademarks and copyrights.

(H) Assembled labor force.

(I) Trade secrets.

(b) “Personal property” means “tangible personal property.”

(c) “Tangible personal property” includes but is not limited to all chattels and movables, such as boats and vessels, merchandise and stock in trade, furniture and personal effects, goods, livestock, vehicles, farming implements, movable machinery, movable tools and movable equipment.

(2) Subsection (1) of this section does not apply to any person, company, corporation or association covered by ORS 308.505 to 308.665. [Amended by 1959 c.82 §1; 1977 c.602 §1; 1993 c.353 §1; 1997 c.154 §27; 2005 c.94 §30]

307.030 Property subject to assessment generally. (1) All real property within this state and all tangible personal property situated within this state, except as otherwise provided by law, shall be subject to assessment and taxation in equal and ratable proportion.

(2) Except as provided in ORS 308.505 to 308.665, intangible personal property is not subject to assessment and taxation. [Amended by 1993 c.353 §2; 1997 c.154 §28]

307.110 Public property leased or rented by taxable owner; exceptions. (1) Except as provided in ORS 307.120, all real and personal property of this state or any institution or department thereof or of any county or city, town or other municipal corporation or political subdivision of this state, held under a lease or other interest or estate less than a fee simple, by any person whose real property, if any, is taxable, except employees of the state, municipality or political subdivision as an incident to such employment, shall be subject to assessment and taxation for the assessed or specially assessed value thereof uniformly with real property of nonexempt ownerships.

(2) Each leased or rented premises not exempt under ORS 307.120 and subject to assessment and taxation under this section which is located on property used as an airport and owned by and serving a municipality or port shall be separately assessed and taxed.

(3) Nothing contained in this section shall be construed as subjecting to assessment and

taxation any publicly owned property described in subsection (1) of this section that is:

(a) Leased for student housing by a school or college to students attending such a school or college.

(b) Leased to or rented by persons, other than sublessees or subrenters, for agricultural or grazing purposes and for other than a cash rental or a percentage of the crop.

(c) Utilized by persons under a land use permit issued by the Department of Transportation for which the department's use restrictions are such that only an administrative processing fee is able to be charged.

(d) County fairgrounds and the buildings thereon, in a county holding annual county fairs, managed by the county fair board under ORS 565.230, if utilized, in addition to county fair use, for any of the purposes described in ORS 565.230 (2), or for horse stalls or storage for recreational vehicles or farm machinery or equipment.

(e) The properties and grounds managed and operated by the State Fair Council under ORS chapter 565, if utilized, in addition to the purpose of holding the Oregon State Fair, for horse stalls or for storage for recreational vehicles or farm machinery or equipment.

(f) State property that is used by a public university listed in ORS 352.002 or the Oregon Health and Science University to provide parking for employees, students or visitors.

(g) Property of a housing authority created under ORS chapter 456 which is leased or rented to persons of lower income for housing pursuant to the public and governmental purposes of the housing authority. For purposes of this paragraph, "persons of lower income" has the meaning given that term in ORS 456.055.

(h) Property of any county or city, town or other municipal corporation or political subdivision of this state that is used for affordable housing or is leased or rented to persons of lower income for housing pursuant to the public and governmental purposes of the county or city, town or other municipal corporation or political subdivision of this state. For purposes of this paragraph, "affordable housing" and "persons of lower income" have the meanings given those terms in ORS 456.055.

The exemption under this paragraph shall be granted upon compliance with ORS 307.162.

(i) Property of a health district if:

(A) The property is leased or rented for the purpose of providing facilities for health care practitioners practicing within the county; and

(B) The county is a frontier rural practice county under rules adopted by the Office of Rural Health.

(j) Property of a port if:

(A) The port:

(i) Is organized under ORS chapter 777; and

(ii) Has a board of commissioners appointed by the Governor; and

(B) The property is:

(i) Located in a county with a population of less than 450,000; and

(ii) Used or held for future use by a person other than the port pursuant to an agreement that obligates the person to provide common carrier rail freight service to shippers.

(4) Property determined to be an eligible project for tax exemption under ORS 285C.600 to 285C.639 and 307.123 that was acquired with revenue bonds issued under ORS 285B.320 to 285B.371 and that is leased by this state, any institution or department thereof or any county, city, town or other municipal corporation or political subdivision of this state to an eligible applicant shall be assessed and taxed in accordance with ORS 307.123. The property's continued eligibility for taxation and assessment under ORS 307.123 is not affected:

(a) If the eligible applicant retires the bonds prior to the original dates of maturity; or

(b) If any applicable lease or financial agreement is terminated prior to the original date of expiration.

(5) The provisions of law for liens and the payment and collection of taxes levied against real property of nonexempt ownerships shall apply to all real property subject to the provisions of this section. Taxes remaining unpaid upon the termination of a lease or other interest or estate less than a fee simple, shall remain a lien against the real or personal property.

(6) If the state enters into a lease of property with, or grants an interest or other estate less than a fee simple in property to, a person whose real property, if any, is taxable, then within 30

days after the date of the lease, or within 30 days after the date the interest or estate less than a fee simple is created, the state shall file a copy of the lease or other instrument creating or evidencing the interest or estate with the county assessor. This section applies notwithstanding that the property may otherwise be entitled to an exemption under this section, ORS 307.120 or as otherwise provided by law. [Amended by 1953 c.698 §7; 1961 c.449 §1; 1969 c.675 §18; 1971 c.352 §1; 1971 c.431 §1; 1979 c.689 §4; 1981 c.381 §1; 1987 c.487 §1; 1989 c.659 §2; 1991 c.459 §40; 1991 c.851 §3; 1993 c.655 §2; 1993 c.737 §7; 1995 c.337 §1; 1995 c.376 §3; 1995 c.698 §9; 1995 c.748 §2; 1997 c.541 §101; 1997 c.819 §12; 1999 c.760 §1; 2001 c.67 §2; 2001 c.114 §8; 2003 c.662 §11a; 2005 c.777 §17; 2013 c.287 §1; 2013 c.386 §1; 2013 c.492 §31; 2013 c.768 §133]

Note: The amendments to 307.110 by section 4, chapter 287, Oregon Laws 2013, apply to property tax years beginning on or after July 1, 2023. See section 5, chapter 287, Oregon Laws 2013. The text that applies to property tax years beginning on or after July 1, 2023, is set forth for the user's convenience.

307.110. (1) Except as provided in ORS 307.120, all real and personal property of this state or any institution or department thereof or of any county or city, town or other municipal corporation or political subdivision of this state, held under a lease or other interest or estate less than a fee simple, by any person whose real property, if any, is taxable, except employees of the state, municipality or political subdivision as an incident to such employment, shall be subject to assessment and taxation for the assessed or specially assessed value thereof uniformly with real property of nonexempt ownerships.

(2) Each leased or rented premises not exempt under ORS 307.120 and subject to assessment and taxation under this section which is located on property used as an airport and owned by and serving a municipality or port shall be separately assessed and taxed.

(3) Nothing contained in this section shall be construed as subjecting to assessment and taxation any publicly owned property described in subsection (1) of this section that is:

(a) Leased for student housing by a school or college to students attending such a school or college.

(b) Leased to or rented by persons, other than sublessees or subrenters, for agricultural or grazing purposes and for other than a cash rental or a percentage of the crop.

(c) Utilized by persons under a land use permit issued by the Department of Transportation for which the department's use restrictions are such that only an administrative processing fee is able to be charged.

(d) County fairgrounds and the buildings thereon, in a county holding annual county fairs, managed by the county fair board under ORS 565.230, if utilized, in addition to county fair use, for any of the purposes described in ORS 565.230 (2), or for horse stalls or storage for recreational vehicles or farm machinery or equipment.

(e) The properties and grounds managed and operated by the State Fair Council under ORS chapter 565, if utilized, in addition to the purpose of holding the Oregon State Fair, for horse stalls or for storage for recreational vehicles or farm machinery or equipment.

(f) State property that is used by a public university listed in ORS 352.002 or the Oregon Health and Science University to provide parking for employees, students or visitors.

(g) Property of a housing authority created under ORS chapter 456 which is leased or rented to persons of lower income for housing pursuant to the public and governmental purposes of the housing authority. For purposes of this paragraph, "persons of lower income" has the meaning given that term in ORS 456.055.

(h) Property of any county or city, town or other municipal corporation or political subdivision of this state that is used for affordable housing or is leased or rented to persons of lower income for housing pursuant to the public and governmental purposes of the county or city, town or other municipal corporation or political subdivision of this state. For purposes of this paragraph, "affordable housing" and "persons of lower income" have the meanings given those terms in ORS 456.055. The exemption under this paragraph shall be granted upon compliance with ORS 307.162.

(i) Property of a health district if:

(A) The property is leased or rented for the purpose of providing facilities for health care practitioners practicing within the county; and

(B) The county is a frontier rural practice county under rules adopted by the Office of Rural Health.

(4) Property determined to be an eligible project for tax exemption under ORS 285C.600 to 285C.639 and 307.123 that was acquired with revenue bonds issued under ORS 285B.320 to 285B.371 and that is leased by this state, any institution or department thereof or any county, city, town or other municipal corporation or political subdivision of this state to an eligible applicant shall be assessed and taxed in accordance with ORS 307.123. The property's continued eligibility for taxation and assessment under ORS 307.123 is not affected:

(a) If the eligible applicant retires the bonds prior to the original dates of maturity; or

(b) If any applicable lease or financial agreement is terminated prior to the original date of expiration.

(5) The provisions of law for liens and the payment and collection of taxes levied against real property of nonexempt ownerships shall apply to all real property subject to the provisions of this section. Taxes remaining unpaid upon the termination of a lease or other interest or estate less than a fee simple, shall remain a lien against the real or personal property.

(6) If the state enters into a lease of property with, or grants an interest or other estate less than a fee simple in property to, a person whose real property, if any, is taxable, then within 30 days after the date of the lease, or within 30 days after the date the interest or estate less than a fee simple is created, the state shall file a copy of the lease or other instrument creating or evidencing the interest or estate with the county assessor. This section applies notwithstanding that the property may otherwise be entitled to an exemption under this section, ORS 307.120 or as otherwise provided by law.

307.112 Property held under lease, sublease or lease-purchase by institution, organization or public body other than state.

(1) Real or personal property of a taxable owner held under lease, sublease or lease-purchase

agreement by an institution, organization or public body, other than the State of Oregon, or a public university listed in ORS 352.002, granted exemption or the right to claim exemption for any of its property under ORS 307.090, 307.130, 307.136, 307.140, 307.145, 307.147 or 307.181 (3), is exempt from taxation if:

(a) The property is used by the lessee or, if the lessee is not in possession of the property, by the entity in possession of the property, in the manner, if any, required by law for the exemption of property owned, leased, subleased or being purchased by it; and

(b) It is expressly agreed within the lease, sublease or lease-purchase agreement that the rent payable by the institution, organization or public body has been established to reflect the savings below market rent resulting from the exemption from taxation.

(2) To obtain the exemption under this section, the lessee or, if the lessee is not in possession of the property, the entity in possession of the property, must file a claim for exemption with the county assessor, verified by the oath or affirmation of the president or other proper officer of the institution or organization or head official of the public body or legally authorized delegate, showing:

(a) A complete description of the property for which exemption is claimed.

(b) If applicable, all facts relating to the use of the property by the lessee or, if the lessee is not in possession of the property, by the entity in possession of the property.

(c) A true copy of the lease, sublease or lease-purchase agreement covering the property for which exemption is claimed.

(d) Any other information required by the claim form.

(3) If the assessor is not satisfied that the rent stated in the lease, sublease or lease-purchase agreement has been established to reflect the savings below market rent resulting from the tax exemption, before the exemption may be granted the lessor must provide documentary proof, as specified by rule of the Department of Revenue, that the rent has been established to reflect the savings below market rent resulting from the exemption.

(4)(a) The claim must be filed on or before April 1 preceding the tax year for which the exemption is claimed, except:

(A) If the lease, sublease or lease-purchase agreement is entered into after March 1 but not later than June 30, the claim must be filed within 30 days after the date the lease, sublease or lease-purchase agreement is entered into if exemption is claimed for that year; or

(B) If a late filing fee is paid in the manner provided in ORS 307.162 (2), the claim may be filed within the time specified in ORS 307.162 (2).

(b) The exemption first applies for the tax year beginning July 1 of the year for which the claim is filed.

(5)(a) An exemption granted under this section continues as long as the use of the property remains unchanged and during the period of the lease, sublease or lease-purchase agreement.

(b) If the use changes, a new claim must be filed as provided in this section.

(c) If the use changes due to sublease of the property or any portion of the property from the tax exempt entity described in subsection (1) of this section to another tax exempt entity, the entity in possession of the property must file a new claim for exemption as provided in this section.

(d) If the lease, sublease or lease-purchase agreement expires before July 1 of any year, the exemption terminates as of January 1 of the same calendar year. [1977 c.673 §2; 1987 c.756 §20; 1991 c.459 §41; 1991 c.851 §4; 1993 c.19 §3; 1993 c.777 §4; 1995 c.513 §1; 1997 c.434 §1; 1997 c.541 §102; 1999 c.579 §18; 2003 c.117 §1; 2007 c.817 §1; 2009 c.626 §1; 2011 c.655 §1; 2012 c.42 §2; 2013 c.768 §126]

307.190 Tangible personal property held for personal use; inapplicability to property required to be registered, floating homes, boathouses and manufactured structures. (1) All items of tangible personal property held by the owner, or for delivery by a vendor to the owner, for personal use, benefit or enjoyment, are exempt from taxation.

(2) The exemption provided in subsection (1) of this section does not apply to:

(a) Any tangible personal property held by

the owner, wholly or partially for use or sale in the ordinary course of a trade or business, for the production of income, or solely for investment.

(b) Any tangible personal property required to be licensed or registered under the laws of this state.

(c) Floating homes or boathouses, as defined in ORS 830.700.

(d) Manufactured structures as defined in ORS 446.561. [Amended by 1953 c.698 §7; 1969 c.648 §1; 1977 c.615 §2; 1985 c.614 §1; 1987 c.601 §5; 2003 c.655 §63]

307.315 Nursery stock. Nursery stock, as defined in ORS 571.005 (5), whether bare root, or whether balled or heeled or growing in containers in or upon the ground, is exempt from ad valorem taxation in the hands of the grower or wholesalers. [1971 c.285 §2; 1979 c.692 §1]

307.325 Agricultural products in possession of farmer. (1) The items of personal property described in subsection (2) of this section which, on the assessment date, are owned and in the actual or constructive possession of the farmer who produced them or who has procured them for use or consumption in the farm operations of the farmer, shall be exempt from taxation.

(2) The items referred to in subsection (1) of this section are as follows:

- (a) Grain.
 - (b) Seed.
 - (c) Hay.
 - (d) Fruit.
 - (e) Vegetables.
 - (f) Nuts.
 - (g) Hops.
 - (h) Wool.
 - (i) Fish.
 - (j) Poultry.
 - (k) Butter, cheese and evaporated, condensed or concentrated milk.
 - (L) Mint.
 - (m) Bivalve mollusks.
 - (n) Livestock.
 - (o) Fur-bearing animals.
 - (p) Bees.
 - (q) Vermiculture supplies and products.
- [1965 c.429 §2; 1979 c.692 §2; 1987 c.691 §1; 2001 c.753 §11; 2005 c.657 §5]

307.370 Property of nonprofit homes for elderly persons; limitation on lessee. (1) In aid of veterans tax exemptions, subject to the conditions prescribed in ORS 307.370 to 307.385 and 308.490, there shall be exempt from taxation the personal property and a portion of the real property computed as provided in ORS 307.380, owned or being purchased under a contract by a corporation described in ORS 307.375 which is actually and exclusively occupied and used in the operation of a nonprofit home for elderly persons.

(2) For the purposes of subsection (1) of this section, a corporation which is described in ORS 307.375 which has only a leasehold interest in a nonprofit home for elderly persons operated by it is deemed to be a purchaser of the property if the operating lessee is specifically obligated by its contract of lease to pay the ad valorem taxes on the real and personal property used in the operation of the home. [1969 c.587 §2; 1974 c.54 §1; 1975 c.780 §17]

307.390 Mobile field incinerators. Mobile field incinerators owned by farmers or by groups of farmers that are exclusively used for sanitizing grass seed fields by means other than open field burning shall be exempt from taxation if they are purchased within five years after they are certified as a feasible alternative to open field burnings by the Department of Environmental Quality pursuant to ORS 468A.555 to 468A.620 and 468A.992. [1971 c.678 §2; 1977 c.650 §12]

307.394 Farm machinery and equipment; personal property used in farm operations; limitation. (1) The following tangible personal property is exempt from ad valorem property taxation:

(a) Farm machinery and equipment used primarily in the preparation of land, planting, raising, cultivating, irrigating, harvesting or placing in storage of farm crops;

(b) Farm machinery and equipment used primarily for the purpose of feeding, breeding, management and sale of, or the produce of, livestock, poultry, fur-bearing animals or bees or for dairying and the sale of dairy products;

(c) Machinery and equipment used primarily to implement a remediation plan as defined in ORS 308A.053 for the period of time for which

the remediation plan is certified; or

(d) Farm machinery and equipment used primarily in any other agricultural or horticultural use or animal husbandry or any combination of these activities.

(2)(a) Items of tangible personal property, including but not limited to tools, machinery and equipment that are used predominantly in the construction, reconstruction, maintenance, repair, support or operation of farm machinery, and equipment and other real or personal farm improvements that are used primarily in animal husbandry, agricultural or horticultural activities, or any combination of these activities, are exempt from ad valorem property taxation.

(b) An item of tangible personal property described in paragraph (a) of this subsection is exempt from ad valorem property taxation only if the person that owns, possesses or controls the item also:

(A) Owns, possesses or controls the farm machinery, equipment and other real and personal farm improvements for which the item is used; and

(B) Carries on the animal husbandry, agricultural or horticultural activity, or combination of activities, in which the farm machinery, equipment or other real and personal farm improvements are used. [2001 c.753 §15; 2009 c.776 §8]

307.397 Certain machinery and equipment used in agricultural, aquacultural or fresh shell egg industry operations. (1) The following items of real property machinery and equipment or tangible personal property are exempt from ad valorem property taxation:

(a) Frost control systems used in agricultural or horticultural activities carried on by the farmer;

(b) Trellises used for hops, beans or fruit or for other agricultural or horticultural purposes;

(c) Hop harvesting equipment, including but not limited to hop pickers;

(d) Oyster racks, trays, stakes and other in-water structures used to raise bivalve mollusks; or

(e) Equipment used for the fresh shell egg industry that is directly related and reasonably necessary to produce, prepare, package and ship fresh shell eggs from the place of origin to

market, whether bolted to the floor, wired or plumbed to interconnected equipment, including but not limited to grain bins, conveyors for transporting grain, grain grinding machinery, feed storage hoppers, cages, egg collection conveyors and equipment for washing, drying, candling, grading, packaging and shipping fresh shell eggs.

(2) A real property building, structure or improvement is exempt from ad valorem property taxation if it:

(a) Is used primarily to grow plants for agricultural or horticultural production;

(b) Is covered with polyethylene, fiberglass, corrugated polycarbonate acrylic or any other transparent or translucent material designed primarily to allow passage of solar heat and light; and

(c) Does not have a permanent heat source other than radiant heating provided by direct sunlight. [2001 c.753 §16; 2009 c.776 §11]

307.400 Inventory. Items of tangible personal property consisting of inventory, including but not limited to materials, supplies, containers, goods in process, finished goods and other personal property owned by or in possession of the taxpayer, that are or will become part of the stock in trade of the taxpayer held for sale in the ordinary course of business, are exempt from ad valorem property taxation. [Formerly 310.608; 1983 c.600 §2; 1987 c.691 §2; part renumbered 307.402 in 1991; 1995 c.379 §1; 1997 c.325 §22; 2001 c.753 §12]

307.455 Definitions; application for exemption; exemption; limitations. (1) As used in this section and ORS 307.457:

(a) "Assessor" means the county assessor, or the Department of Revenue if under ORS 306.126 the department is responsible for appraisal of the facility at which the qualified machinery and equipment is located.

(b) "Bakery product" has the meaning given that term in ORS 625.010.

(c) "Dairy products" has the meaning given that term in ORS 621.003.

(d) "Food processor":

(A) Means a person engaged in the business of freezing, canning, dehydrating, concentrating, preserving, processing or repacking for human

consumption raw or fresh fruit, vegetables, nuts, legumes, grains, bakery products, dairy products, eggs or seafood in any procedure that occurs prior to the point of first sale by the processor.

(B) Does not include:

(i) Persons engaged in the business of producing alcoholic beverages, marijuana or any product that contains marijuana or a marijuana extract.

(ii) A person engaged in the business of producing bakery products unless the person has been issued a wholesale license by the State Department of Agriculture.

(e) "Integrated processing line" does not include forklifts, trucks or other rolling stock used to transport material to or from a point of manufacture or assembly.

(f) "Qualified machinery and equipment" means property, whether new or used, that is newly acquired by a food processor and placed into service prior to January 1 preceding the first tax year for which an exemption under this section is sought, and that consists of:

(A) Real property machinery and equipment that is used by a food processor in the primary processing of raw or fresh fruit, vegetables, nuts, legumes, grains, bakery products, dairy products, eggs or seafood; or

(B) Personal property machinery and equipment that is used in an integrated processing line for the primary processing of raw or fresh fruit, vegetables, nuts, legumes, grains, bakery products, dairy products, eggs or seafood.

(2)(a) On or before March 1 preceding the first tax year for which property is to be exempt from taxation under this section, a food processor seeking an exemption under this section shall apply to the assessor for exemption. The application shall be on a form prescribed by the Department of Revenue and shall include any information required by the department, including a schedule of the qualified machinery and equipment for which certification is sought.

(b) Notwithstanding paragraph (a) of this subsection, the assessor may approve an application that is filed after March 1, and on or before December 31 of the assessment year, if the statement is accompanied by a late filing fee of the greater of \$200 or one-tenth of one percent of the real market value of the property that is the subject of the application.

(c) The assessor shall review the application and, if the machinery and equipment that is the subject of the application constitutes qualified machinery and equipment certified by the State Department of Agriculture under ORS 307.457, shall approve the application and exempt the qualified machinery and equipment.

(d) If any of the machinery and equipment that is the subject of the application does not constitute qualified machinery and equipment certified by the State Department of Agriculture under ORS 307.457, the assessor shall exclude the nonqualified machinery and equipment from the application.

(3) Qualified machinery and equipment for which an application has been approved under subsection (2) of this section shall be exempt for the tax year for which the application was approved and for the next four succeeding tax years, if as of the assessment date for each year the property constitutes qualified machinery and equipment.

(4) The duration of the exemption under subsection (3) of this section may not be extended as the result of the value of changes to qualified machinery and equipment that are attributable to rehabilitation, reconditioning or ongoing maintenance or repair.

(5) Notwithstanding subsection (3) of this section, qualified machinery and equipment that is used to process grains or bakery products may not be granted exemption under this section unless the qualified machinery and equipment has a real market value of at least \$100,000 when placed in service by the food processor.

(6) Notwithstanding subsection (3) of this section, qualified machinery and equipment that is used to process bakery products may not be granted exemption under this section if proceeds from retail sales made at the processing site constitute more than 10 percent of all proceeds from sales made at the processing site. [2005 c.637 §3; 2015 c.827 §1]

Note: Section 7, chapter 637, Oregon Laws 2005, provides:

Sec. 7. Property may not qualify for a first year of exemption under ORS 307.455 for a tax year beginning on or after July 1, 2020. [2005 c.637 §7; 2011 c.656 §1; 2013 c.210 §1]

Note: Section 6, chapter 827, Oregon Laws 2015, provides:

Sec. 6. (1) The amendments to ORS 307.455 (1)(d)(B)(i) and 307.457 by sections 1 and 2 of this 2015 Act apply to property tax years beginning on or after July 1, 2015.

(2) The amendments to ORS 307.455 by section 1 of this 2015 Act relating to grains, bakery products, dairy products and eggs apply to property tax years beginning on or after July 1, 2016. [2015 c.827 §6]

Note: Section 5, chapter 827, Oregon Laws 2015, provides:

Sec. 5. The State Department of Agriculture shall submit, in the manner provided by ORS 192.245, a report on the impact that the amendments to ORS 307.455 by section 1 of this 2015 Act have had on the use of the exemption for qualified food processing machinery and equipment to the interim committees of the Legislative Assembly related to revenue not later than September 15, 2018. [2015 c.827 §5]

307.475 Hardship relief for failure to file for exemption, cancellation of assessment or redetermination of value. (1) Any taxpayer may apply to the Director of the Department of Revenue for a recommendation that the value of certain property be:

(a) Stricken from the assessment roll and that any taxes assessed against such property be stricken from the tax roll on the grounds of hardship; or

(b) Redetermined pursuant to ORS 308.146 (6).

(2) As used in this section, "hardship" means a situation where property is subject to taxation but would have received relief had there been a timely filing of a valid claim for exemption, for cancellation of assessment or for a redetermination of value pursuant to ORS 308.146 (6), and where the failure to make timely application for the exemption, cancellation or change in assessment date was by reason of good and sufficient cause.

(3) An application to the director for a recommendation of tax relief on the grounds of hardship must be made not later than December 15 of the year in which the failure to timely file a valid claim for exemption, for cancellation of

assessment or for a redetermination of value pursuant to ORS 308.146 (6) occurred.

(4) If the director, in the discretion of the director, finds that tax relief should be granted on the grounds of hardship, the director shall send the written recommendation of the director to the assessor of the county in which the property is located. If the assessor agrees with the recommendation, the assessor shall note approval thereon. The person in charge of the roll shall:

(a) Enter an assessment consistent with a redetermination of the value of the property as of July 1 of the assessment year;

(b) Strike all or a portion of taxes on the tax roll; or

(c) Issue a refund of taxes already paid. A refund of taxes paid shall be treated as any refund granted under ORS 311.806. [1973 c.218 §1; 1979 c.689 §8; 1999 c.398 §3; 2007 c.449 §1; 2011 c.83 §7; 2015 c.92 §3]

307.824 Findings and declarations. The Legislative Assembly finds and declares that:

(1) The public policy of this state is to facilitate the transition of older logging equipment to newer equipment designed and manufactured to be as environmentally sensitive as current technology can provide, consistent with the need to match the equipment to the specifics of the site being harvested.

(2) Personal property taxes paid on logging equipment act as a disincentive to a transition to environmentally sensitive technology, because older equipment has a lower assessed value and therefore generates a correspondingly reduced property tax liability. In contrast, newer equipment, the use of which benefits the environment more than the use of older equipment, has a higher assessed value and a correspondingly higher property tax liability.

(3) A property tax incentive is a means of facilitating the transition to newer, environmentally sensitive equipment and accomplishing the declared public policy. [1999 c.957 §2]

307.827 Environmentally sensitive logging equipment. (1) Environmentally sensitive logging equipment is exempt from ad valorem property taxation.

(2) As used in this section:

(a) “Environmentally sensitive logging equipment” means logging equipment that was originally manufactured after 1992.

(b) “Logging equipment” means machinery and equipment:

(A) Used in logging or forest management operations involving timber harvest, including the felling, bucking, yarding, loading or utilization of timber, logs or wood fiber in the forest, or used in reforestation, forest vegetation restoration, site preparation, vegetation control, stand and tree improvement or thinning;

(B) That is specifically designed for activities related to water quality or fish and wildlife habitat protection in the forest; or

(C) Consisting of excavators used in logging road construction, maintenance, reconstruction or improvements, including the closing or obliterating of existing forest roads.

(c) “Logging equipment” does not include:

(A) Equipment used in nonforest applications for more than 20 percent of the tax year, as measured by the operating hours of the equipment.

(B) Equipment used in the manufacturing or milling of forest products.

(C) Power saws, hand tools, blocks or pulleys that are not a part of the equipment, rigging, shop equipment or support equipment.

(D) Logging equipment that is exempt from tax under ORS 307.831. [1999 c.957 §3; 2009 c.852 §1]

307.831 Skyline and swing yarders.

Logging equipment consisting of a skyline yarder and carriage in the form of a mobile tower or swing yarder that is capable of full log suspension during inhaul is exempt from ad valorem property taxation. [1999 c.957 §6]

307.835 Cargo containers. All cargo containers principally used for the transportation of cargo by vessels in trade and ocean commerce shall be exempt from taxation. The term “cargo container” means a receptacle:

(1) Of a permanent character and accordingly strong enough to be suitable for repeated use;

(2) Specially designed to facilitate the carriage of goods, by one or more modes of

transport, one of which shall be by vessels, without intermediate reloading; and

(3) Fitted with devices permitting its ready handling, particularly its transfer from one mode of transport to another. [1979 c.783 §1]

Note: Section 2, chapter 783, Oregon Laws 1979, provides:

Sec. 2. Cargo containers, as defined in ORS 307.835, are exempt from taxation for tax years beginning on or after July 1, 1974, but prior to July 1, 2020. [1979 c.783 §2; 1987 c.583 §1; 1995 c.748 §7; 2003 c.218 §1; 2009 c.548 §1; 2013 c.213 §1]

Note: 307.835 was enacted into law by the Legislative Assembly but was not added to or made a part of ORS chapter 307 or any series therein by legislative action. See Preface to Oregon Revised Statutes for further explanation.

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

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

(b) "Assessment year" means calendar year.

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

(d) "Year" means the assessment year.

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

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

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

c.683 §1]

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

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

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

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

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

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

(d) If the property is subject to governmental restriction as to use on the assessment date under applicable law or regulation, real market value shall not be based upon sales that reflect for the property a value that the property would have if the use of the property were not subject to the restriction unless adjustments in value are made reflecting the effect of the restrictions. [Amended by 1953 c.701 §2; 1955 c.691 §§1, 2; 1977 c.423 §2; 1981 c.804 §34; 1989 c.796 §30; 1991 c.459 §88; 1993 c.19 §6; 1997 c.541 §152]

308.210 Assessing property; record as assessment roll; changes in ownership or description of real property and manufactured structures assessed as personal

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

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

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

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

(5) The assessor shall notify the planning director of a city of all divisions of land within the corporate limits of the city and the planning director of a county of all divisions of land

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

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

308.212 Requirement for property owner to file address.

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

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

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

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

(3) The county assessor of each county shall maintain records showing the information required to be submitted to the assessor under this section. The assessor shall note any property owner's change of address on the tax rolls.

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

308.215 Contents of assessment roll; rules.

(1) The assessor shall prepare the assessment roll in the following form:

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

according to the best information the assessor can obtain:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(a) Machinery and equipment.

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

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

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

308.232 Property to be valued at 100 percent real market value and assessed at assessed value. All real or personal property within each county not exempt from ad valorem property taxation or subject to special assessment shall be valued at 100 percent of its real market value. Unless the property is subject to maximum assessed value adjustment under ORS 308.149 to 308.166, the property shall be assessed at the property's assessed value determined under ORS 308.146. [1953 c.701 §2; 1959 c.519 §1; 1961 c.243 §1; 1967 c.293 §6; 1979 c.241 §33; 1981 c.804 §39; 1985 c.613 §8; 1991 c.459 §97; 1997 c.541 §159]

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

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

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

stipulation may be made at any time up until the convening of the board.

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

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

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

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

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

(b) If, in a county with a population of more than 340,000, the total assessed value of all manufactured structures taxable as personal property under ORS 308.875 of any taxpayer is less than \$12,500 in any assessment year, the county assessor shall cancel the ad valorem tax assessment for the manufactured structures for that year and any special assessment provided for those structures under ORS 446.525.

(3) In any assessment year or years following an assessment year for which taxes are canceled under subsection (2)(a) of this section, the taxpayer may meet the requirements of ORS 308.290 by filing, within the time required under ORS 308.290, a verified statement with the county assessor indicating that the total assessed

value of all taxable personal property of the taxpayer required to be reported under ORS 308.290 in the county is less than \$12,500. The statement shall contain the name and address of the taxpayer, the information needed to identify the account and other pertinent information, but shall not be required to contain a listing or value of property or property additions or retirements.

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

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

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

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

(c) If any change in the maximum amount of assessed value determined under paragraph (a) of this subsection is not a multiple of \$500, the increase shall be rounded to the nearest multiple of \$500. [Amended by 1953 c.349 §3; 1959 c.553 §1; 1965 c.429 §3; 1971 c.529 §34; 1971 c.610 §1; 1973 c.62 §1; 1979 c.529 §3; 1979 c.692 §4; 1981 c.804 §41; 1985 c.422 §1; 1985 c.613 §9; 1991 c.459 §101; 1993 c.813 §1; 1995 c.513 §4; 1997 c.541 §163; 1997 c.819 §1; 2001 c.479 §1; 2003 c.63 §1; 2007 c.613 §2; 2010 c.69 §§1,2; 2013 c.205 §1; 2015 c.38 §2; 2015 c.217 §1]

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

308.275 Use of reproduction cost or prices and costs in determining assessed values. (1) The Department of Revenue shall prescribe a

base in terms of the construction costs of a specified year for the computation of reproduction costs.

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

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

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

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

failure of either party to file a personal property tax return on or before March 15 of any year, both parties shall be jointly and severally subject to the provisions of ORS 308.296.

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

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

(3)(a) Each return of personal property shall contain a full listing of the property and a statement of its real market value, including a separate listing of those items claimed to be exempt as imports or exports. Each statement shall contain a listing of the additions or retirements made since the prior January 1, indicating the book cost and the date of acquisition or retirement. Each return shall contain the name, assumed business name, if any, and address of the owner of the personal property and, if it is a partnership, the name and address of each general partner or, if it is a corporation, the name and address of its registered agent.

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

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

(4) All returns shall be filed on or before March 15 of each year.

(5)(a) In lieu of the returns required under subsection (1)(a) or (2) of this section, every person and the managing agent or officer of any business, firm, corporation or association owning

or having in possession or under control taxable real and personal property that is state-appraised industrial property as defined in ORS 306.126 shall file a combined return of the real and personal property with the Department of Revenue.

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

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

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

(e) Notwithstanding subsection (2) of this section, a combined return of real and personal property that is state-appraised industrial property shall be filed with the department on or before March 15 of each year.

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

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

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

(c) Notwithstanding paragraph (a) of this subsection, a return described in paragraph (a) of

this subsection may be disclosed to:

(A) The Department of Revenue or its representative;

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

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

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

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

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

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

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

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

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

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

(8) If the assessed value of any personal property in possession of a lessee is less than the

maximum amount of the assessed value of taxable personal property for which ad valorem property taxes may be canceled under ORS 308.250 (2)(a), the person in possession of the roll may disregard an election made under subsection (1)(a) of this section and assess the owner or lessor of the property. [Amended by 1953 c.218 §2; 1961 c.683 §2; 1963 c.436 §1; 1965 c.16 §1; 1967 c.50 §1; 1971 c.568 §2; 1971 c.574 §2; 1975 c.789 §12; 1977 c.124 §6; 1977 c.774 §24; 1979 c.286 §14; 1981 c.623 §2; 1981 c.804 §49; 1987 c.312 §3; 1991 c.191 §5; 1991 c.459 §108; 1993 c.726 §56; 1993 c.813 §2; 1995 c.609 §3; 1997 c.154 §30; 1997 c.541 §169; 1997 c.819 §2; 2001 c.479 §2; 2003 c.541 §1; 2005 c.94 §47; 2007 c.226 §1; 2007 c.227 §1; 2007 c.613 §1a; 2007 c.824 §1; 2009 c.455 §2; 2010 c.69 §§3,4; 2011 c.204 §§2,3; 2013 c.205 §2; 2015 c.36 §10; 2015 c.38 §1]

Note: Section 6, chapter 38, Oregon Laws 2015, provides:

Sec. 6. The amendments to ORS 308.250, 308.290, 308.295, 308.296 and 308.300 by sections 1 to 5 of this 2015 Act apply to returns required to be filed for property tax years beginning on or after July 1, 2016. [2015 c.38 §6]

308.296 Penalty for failure to file return reporting only personal property; notice; waiver of penalty.

(1) Each person, business, firm, corporation or association required by ORS 308.290 to file a return reporting only taxable personal property, that has not filed a return within the time fixed in ORS 308.290, shall be subject to a penalty as provided in this section.

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

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

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

personal property of the taxpayer.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(d) Nothing in this subsection affects the obligation of the taxpayer to file property tax returns or to pay property taxes owing from the current or delinquent tax years. [1997 c.819 §5; 1999 c.655 §1; 2001 c.303 §3; 2001 c.925 §14; 2003 c.63 §3; 2007 c.451 §2; 2007 c.824 §3; 2015 c.38 §4]

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

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

(2) This section does not apply to the failure to file a personal property return. [Amended by 1991 c.459 §109; 1997 c.819 §7; 2015 c.38 §5]

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

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

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

(3) For the purposes of this section the words "county assessor" or "assessor" mean both the county assessor and the officer described in ORS

311.216 to 311.232 having possession of the roll. [1955 c.610 §2; 1981 c.804 §51]

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

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

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

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

(a) All information furnished to the county assessor shall be available to the department and all information furnished to the department shall be available to the county assessor.

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

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

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

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

is aware of the penalties for violation of this section. [1981 c.139 §3]

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

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

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

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

(b) If proration under this subsection results in an overpayment of taxes paid, the amount of the overpayment shall be refunded in the manner prescribed in ORS 311.806.

(4) That portion of the property that is damaged property and that is subsequently

repaired shall be considered to be new property or new improvements to property under ORS 308.153 for the assessment year in which the repairs or replacements are first taken into account. [1971 c.497 §1; 1974 c.14 §1; 1975 c.778 §1; 1975 c.780 §20; 1981 c.804 §61; 1983 c.85 §1; 1991 c.459 §132a; 1997 c.541 §196; 1999 c.20 §1; 2003 c.655 §64; 2007 c.450 §2; 2015 c.31 §2]

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

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

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

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

(4) Any aircraft that is required to be registered under ORS 837.040 for all or any part of the calendar year is exempt from ad valorem property taxation for the tax year beginning in the calendar year.

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

(6) Subject to allocation or apportionment for out-of-state service, all other aircraft not otherwise specifically exempt from taxation or licensed in lieu thereof, and not subject to assessment by the Department of Revenue under ORS 308.505 to 308.665, shall be assessed in the county from which they are customarily operated when not in service, or if there is no customary

place from which operated, then in the county in which their owner or owners reside, or if neither situs applies, then in the county in which any one of the owners maintains a place of business. [1987 c.601 §4; 1993 c.18 §70; 1995 c.79 §131; 2005 c.135 §1]

308.865 Notice and payment of taxes before movement of mobile modular unit. (1) A person may not move a mobile modular unit to a new situs within the same county or outside the county until the person has:

(a) Given notice of the move to the county tax collector; and

(b) Paid all property taxes and special assessments for the current tax year and all outstanding delinquent property taxes and special assessments for all past tax years.

(2) Upon receiving notice of a move, the county tax collector shall send copies of the notice to the county assessor and the Department of Transportation.

(3) In computing taxes and special assessments on a mobile modular unit that will become due, the following apply:

(a) If the assessor can compute the exact amount of taxes, special assessments, fees and charges, the assessor is authorized to levy and the tax collector is authorized to collect such amount.

(b) If the assessor is unable to compute such amount at such time, the owner shall either pay an amount computed using the value then on the assessment roll for the mobile modular unit or that value which next would be used on an assessment roll and the assessor's best estimate of taxes, special assessments, fees and other charges.

(c) ORS 311.370 applies to all taxes collected under this subsection. [1969 c.605 §14; 1971 c.529 §31; 1973 c.91 §5; 1977 c.884 §10; 1979 c.350 §10; 1983 c.311 §1; 1985 c.16 §455; 1985 c.416 §§1,1a; 1991 c.459 §172; 1993 c.551 §3; 1993 c.696 §12; 1997 c.541 §§221,221a; 1999 c.359 §8; 2003 c.655 §65]

308.866 Definition of mobile modular unit; statement of value; receipt. (1) As used in ORS 308.865 and this section, "mobile modular unit" means a prefabricated structure that is more than eight and one-half feet wide, is used for

commercial or business purposes and is capable of being moved on the highway.

(2) The owner as of January 1 of each year of a mobile modular unit that is taxed as personal property shall submit no later than the following March 1 a statement of the value of the unit and of its location. The owner shall submit the statement to the county assessor of the county in which the unit is located on January 1 of the year for which the statement is submitted. An owner who fails to provide the statement is subject to the late filing penalty as provided in ORS 308.295. The Department of Revenue shall prescribe the form of statement.

(3) When taxes on a mobile modular unit have been paid in accordance with the provisions of ORS 308.865, the tax collector shall issue the owner of the unit a receipt indicating that the taxes have been paid.

(4) Notwithstanding any other provision of law, the county tax collector shall accept a cashier's check or money order in payment of taxes on a mobile modular unit. [1993 c.551 §§1,2; 1995 c.256 §4; 1997 c.541 §223; 2003 c.655 §66]

308.875 Manufactured structures classified as real or personal property; effect of classification on other transactions. If the manufactured structure and the land upon which the manufactured structure is situated are owned by the same person, the assessor shall assess the manufactured structure as real property. If the manufactured structure is owned separately and apart from the land upon which it is located, the assessor shall assess and tax the manufactured structure as personal property. A change in the property classification of a manufactured structure for ad valorem tax purposes does not change the property classification of the structure with respect to any transactions between the owner and security interest holders or other persons. Manufactured structures classified as personal property need not be returned under ORS 308.290. [1969 c.605 §16; 1971 c.529 §12; 1973 c.91 §6; 1983 c.748 §4; 1985 c.16 §456; 1993 c.696 §13; 2003 c.655 §67]

309.026 Sessions; hearing of petitions; applications to excuse penalty; adjournment. (1) The board of property tax appeals may

convene on or after the first Monday in February of each year, but not later than the date necessary for the board to complete the functions of the board by April 15. The board shall meet at the courthouse or courthouse annex. If the meeting place is other than the courthouse or annex, notice of the meeting place shall be posted daily in the courthouse. The board shall continue its sessions from day to day, exclusive of legal holidays, until the functions provided in subsections (2) and (3) of this section are completed.

(2) The board shall hear petitions for the reduction of:

(a) The assessed value or specially assessed value of property as of January 1 or as determined under ORS 308.146 (6)(a);

(b) The real market value of property as of January 1 or as determined under ORS 308.146 (6)(a);

(c) The maximum assessed value of property as of January 1 or as determined under ORS 308.146 (5)(a) or (8)(a); and

(d) Corrections to value made under ORS 311.208.

(3) The board shall hear petitions for the reduction of value as provided in subsection (2) of this section, but only if the value that is the subject of the petition was added to the roll prior to December 1 of the tax year.

(4) The board shall consider applications to waive liability for all or a portion of the penalty imposed under ORS 308.295 or 308.296.

(5) The board shall adjourn no later than April 15. [1955 c.709 §4; 1957 c.326 §3; 1959 c.519 §3; 1971 c.377 §3; 1975 c.753 §3; 1979 c.241 §35; 1981 c.804 §3; 1983 s.s. c.5 §9; 1985 c.318 §3; 1989 c.330 §4; 1991 c.459 §190; 1993 c.270 §41; 1997 c.541 §227; 1999 c.579 §10; 1999 c.655 §5; 2001 c.422 §1; 2009 c.443 §3; 2015 c.92 §4]

309.100 Petitions; filing; hearings; notice of hearing; representation at hearing. (1)

Except as provided in ORS 305.403, the owner or an owner of any taxable property or any person who holds an interest in the property that obligates the person to pay taxes imposed on the property, may petition the board of property tax appeals for relief as authorized under ORS 309.026. As used in this subsection, an interest

that obligates the person to pay taxes includes a contract, lease or other intervening instrumentality.

(2) Petitions filed under this section shall be filed with the clerk of the board during the period following the date the tax statements are mailed for the current tax year and ending December 31.

(3) Each petition shall:

(a) Be made in writing.

(b) State the facts and the grounds upon which the petition is made.

(c) Be signed and verified by the oath of a person described in subsection (1) or (4) of this section.

(d) State the address to which notice of the action of the board shall be sent. The notice may be sent to a person described in subsection (1) or (4) of this section.

(e) State if the petitioner or a representative desires to appear at a hearing before the board.

(4)(a) The following persons may sign a petition and appear before the board on behalf of a person described in subsection (1) of this section:

(A) A relative, as defined by rule adopted by the Department of Revenue, of an owner of the property.

(B) A person duly qualified to practice law or public accountancy in this state.

(C) A legal guardian or conservator who is acting on behalf of an owner of the property.

(D) A real estate broker or principal real estate broker licensed under ORS 696.022.

(E) A state certified appraiser or a state licensed appraiser under ORS 674.310 or a registered appraiser under ORS 308.010.

(F) The lessee of the property.

(G) An attorney-in-fact under a general power of attorney executed by a principal who is an owner of the property.

(b) A petition signed by a person described in this subsection, other than a legal guardian or conservator of a property owner, an attorney-in-fact described in paragraph (a)(G) of this subsection or a person duly qualified to practice law in this state, shall include written authorization for the person to act on behalf of the owner or other person described in subsection (1) of this section. The authorization shall be signed by the owner or other person described in subsection (1) of this section.

(c) In the case of a petition signed by a legal guardian or conservator, the board may request the guardian or conservator to authenticate the guardianship or conservatorship.

(d) In the case of a petition signed by an attorney-in-fact described in paragraph (a)(G) of this subsection, the petition shall be accompanied by a copy of the general power of attorney.

(5) If the petitioner has requested a hearing before the board, the board shall give such petitioner at least five days' written notice of the time and place to appear. If the board denies any petition upon the grounds that it does not meet the requirements of subsection (3) of this section, it shall issue a written order rejecting the petition and set forth in the order the reasons the board considered the petition to be defective.

(6) Notwithstanding ORS 9.160 or 9.320, the owner or other person described in subsection (1) of this section may appear and represent himself or herself at the hearing before the board, or may be represented at the hearing by any authorized person described in subsection (4) of this section. [Amended by 1955 c.709 §14; 1959 c.56 §1; 1967 c.78 §5; 1969 c.561 §2; 1971 c.377 §9; 1973 c.402 §34; 1981 c.804 §16; 1983 c.603 §2; 1983 s.s. c.5 §16; 1987 c.808 §1; 1989 c.330 §12; 1991 c.5 §25; 1991 c.459 §196; 1993 c.270 §42; 1995 c.79 §136; 1995 c.467 §1; 1997 c.541 §232; 1999 c.579 §§11,11a; 2001 c.300 §60; 2003 c.120 §1; 2009 c.33 §9; 2011 c.111 §2]

309.150 Appeals of value upon summary or accelerated collection of taxes. Appeals of the value of personal property, on which the tax is required to be paid as provided in ORS 311.465 and 311.480, shall be heard by a board of property tax appeals in the same manner that other assessments of property are heard. [Amended by 1975 c.365 §2; 1981 c.804 §22; 1991 c.459 §201; 1995 c.226 §12; 1997 c.541 §238]

311.205 Correcting errors or omissions in rolls. (1) After the assessor certifies the assessment and tax roll to the tax collector, the officer in charge of the roll may correct errors or omissions in the roll to conform to the facts, as follows:

(a) The officer may correct a clerical error. For purposes of this paragraph:

(A) A clerical error is an error on the roll:

(i)(I) That arises from an error in the ad valorem tax records of the assessor, or the records of the Department of Revenue for property assessed under ORS 306.126; or
(II) That is a failure to correctly reflect the ad valorem tax records of the assessor, or the records of the department for property assessed under ORS 306.126;

(ii) That, had it been discovered by the assessor or the department prior to the certification of the assessment and tax roll of the year of assessment, would have been corrected as a matter of course; and

(iii) For which the information necessary to make the correction is contained in the records.

(B) Clerical errors include, but are not limited to, arithmetic and copying errors and the omission or misstatement of a land, improvement or other property value on the roll.

(b)(A) The officer may correct an error in valuation judgment at any time in any account when an appeal has been filed in the tax court alleging that the value on the roll is incorrect, if the correction results in a reduction of the tax owed on the account.

(B) The officer may not make corrections under this paragraph to accounts appraised by the department pursuant to ORS 306.126 and 308.505 to 308.665 without the approval of the department.

(C) The officer may correct any other error or omission of any kind. Corrections that are not corrections of errors in valuation judgment include, but are not limited to:

(i) The elimination of an assessment to one taxpayer of property belonging to another on the assessment date;

(ii) The correction of a tax limit calculation;

(iii) The correction of a value changed on appeal; and

(iv) The correction of an error in the assessed value of property resulting from an error in the identification of a unit of property, but not from an error in a notice filed under ORS 310.060.

(D) For purposes of this paragraph, an error in valuation judgment is one in which the assessor or the department would arrive at a different opinion of value.

(c) The officer shall make any change requested by the department that relates to an assessment of property made by the department under ORS 308.505 to 308.665.

(d) The officer shall make any change ordered by the tax court or the department under ORS 305.288 or 306.115.

(e) The officer shall make any change required under ORS 308A.089.

(2)(a) The officer in charge of the roll shall make corrections with the assent and concurrence of the assessor or the department. The direction for the correction must be made in writing and state the type of error and the statutory authority for the correction. The officer may correct the roll for any year or years not exceeding five years prior to the last certified roll.

(b) Any additional taxes resulting from corrections for years prior to the current year are deemed assessed and imposed in the particular year or years to which the corrections apply. Addition of tax to a prior year's tax roll due to corrections under this section may not be considered in calculating the effect of the tax limitation under Article XI, section 11b, of the Oregon Constitution, for the current year.

(3) The officer in charge of the roll shall make a correction pursuant to this section in whatever manner is necessary to make the assessment, tax or other proceeding regular and valid. The correction must be distinguishable upon the roll, must include the date of the correction and must identify the officer making the correction.

(4) Whenever a correction that will increase the assessment to which it relates is to be made after the assessor has delivered the roll to the tax collector, unless the correction is made by order of the department, the officer in charge of the tax roll shall follow the procedure prescribed in ORS 311.216 to 311.232. The provisions of ORS 311.216 to 311.232 with respect to appeals apply under this subsection.

(5) Corrections that would result in a change in assessed value or real market value of less than \$1,000 do not change the value for purposes of computing the taxes levied against the property, but shall be made only for purposes of correcting the office records.

(6) The remedies under this section are in addition to other remedies provided by law. [Amended by 1953 c.26 §2; 1957 c.324 §8; 1959 c.181 §2; 1961 c.234 §1; 1963 c.267 §1; 1965 c.344 §16; 1971 c.472 §3; 1973 c.402 §28; 1977 c.606 §2; 1979 c.687 §3; 1983 c.605 §5; 1991 c.459 §231; 1993 c.18 §73; 1993 c.270 §54; 1995 c.79 §146; 1995 c.127 §4; 1997 c.541 §278; 1999 c.21 §27; 2001 c.509 §2; 2007 c.590 §2; 2013 c.176 §4]

311.216 Notice of intention to add omitted property to rolls; treatment of unreported or understated property; duty of tax collector.

(1) Whenever the assessor discovers or receives credible information, or if the assessor has reason to believe that any real or personal property, including property subject to assessment by the Department of Revenue, or any buildings, structures, improvements or timber on land previously assessed without the same, has from any cause been omitted, in whole or in part, from assessment and taxation on the current assessment and tax rolls or on any such rolls for any year or years not exceeding five years prior to the last certified roll, the assessor shall give notice as provided in ORS 311.219.

(2) Property or the excess cost of property, after adjustment to reflect real market value, shall be presumed to be omitted property subject to additional assessment as provided in ORS 311.216 to 311.232 whenever the assessor discovers or receives credible information:

(a) That the addition of any building, structure, improvement, machinery or equipment was not reported in a return filed under ORS 308.285 or 308.290; or

(b) That the cost as of January 1 of any building, structure, improvement, machinery or equipment reported in a return required by the assessor under ORS 308.285 or 308.290 exceeds the cost stated in the return.

(3) If the tax collector discovers or receives credible information or if the tax collector has reason to believe that any property subject to taxation has been omitted from the tax roll, the tax collector shall immediately bring this to the attention of the assessor by written notice. [Formerly 311.207; 1999 c.21 §28; 1999 c.500 §4; 2003 c.46 §27]

311.219 Notice of intention to assess omitted property. Notice shall be given to the person claiming to own the property or occupying it or in possession thereof of the assessor's intention to add the property to the assessment or tax roll under ORS 311.216 to 311.232 and to assess the property in such person's name. Where the assessor has reason to believe the property is either no longer in existence or is outside the county, the assessor shall give the notice to the owner or the person in possession on the assessment date of the year or years as to which the property was omitted. The notice shall be in writing, mailed to the person's last-known address. It shall describe the property in general terms, and require the person to appear at a specified time, not less than 20 days after mailing the notice, and to show cause, if any, why the property should not be added to the assessment and tax roll and assessed to such person. [Formerly 311.209]

311.223 Correction of rolls; filing statement of facts; notice to taxpayer; powers of assessor; appeals. (1) If the person or party notified as provided in ORS 311.219 does not appear or if the person or party appears and fails to show good and sufficient cause why the assessment shall not be made, the assessor shall proceed to correct the assessment or tax roll or rolls from which the property was omitted. The assessor shall add the property to the tax roll or rolls, with the proper valuation, and extend on the tax roll or rolls taxes at the consolidated rate under ORS 310.147 that is applicable in the code area in which the property was located for each year as to which it was omitted. To carry out the correction of a tax roll or rolls the assessor shall send a written statement to the tax collector instructing the tax collector to make the necessary changes on the tax roll. The statement shall contain all of the information needed by the tax collector to make the changes in the roll and it shall be dated and signed by the assessor or the deputy of the assessor. The tax collector shall then correct the tax roll.

(2) Immediately after the assessor corrects the assessment or tax roll, the assessor shall file in the office of the assessor a statement of the facts or evidence on which the assessor based the correction and notify the taxpayer by written

notice, sent by first class mail to the taxpayer's last-known address, of:

- (a) The date and amount of the correction;
 - (b) If a penalty for failing to timely file a real, combined or personal property return as required by ORS 308.290 is being imposed under ORS 308.295 or 308.296, the amount of the penalty;
 - (c) An explanation of the collection procedures applicable to the corrected amount, or applicable to the penalty; and
 - (d) An explanation of the taxpayer's right to appeal under subsection (4) of this section and the procedures for making the appeal.
- (3) To enable the assessor to comply with this section, the assessor is invested with all the powers of the county clerk under the law in force during the years for which correction may be made under ORS 311.216 to 311.232 and thereafter.

(4) Any person aggrieved by an assessment made under ORS 311.216 to 311.232 may appeal to the tax court within 90 days after the correction of the roll as provided in ORS 305.280 and 305.560. If a penalty under ORS 308.295 or 308.296 is imposed for failing to timely file a real, combined or personal property return with respect to the assessment under ORS 311.216 to 311.232, the imposition of the penalty may be appealed to the tax court. The appeal of the penalty must be brought within the same period of time as an assessment under ORS 311.216 to 311.232 may be appealed to the tax court. An appeal of the value assigned under this section, or of any penalty described in subsection (2)(b) of this section, may not be made to the board of property tax appeals under ORS 309.100. [Formerly 311.211; 2001 c.114 §27; 2001 c.303 §1; 2007 c.452 §1; 2011 c.204 §9]

311.275 Grantor and grantee or buyer and seller proportionally liable. As between the grantor and the grantee of real property or the buyer and seller of personal property, when there is no express agreement as to payment of the taxes on the property becoming due and payable for the fiscal year in which the sale occurs, the grantor or seller is liable for the same proportion of the taxes as the part of the fiscal year prior to the day of the sale of the property bears to the whole of the fiscal year, and the grantee or buyer

is liable for the remainder of the taxes.
[Amended by 1977 c.718 §5]

311.405 Tax as lien; priority; effect of removal, sale or transfer of personal property.

(1)(a) All ad valorem property taxes lawfully imposed or levied on real or personal property are liens on such real and personal property, respectively. Such taxes include delinquent taxes on personal property made a lien on real property, and ad valorem property taxes on real or personal property added to an assessment or tax roll pursuant to ORS 311.216 to 311.232.

(b) If machinery and equipment and the real property upon which the machinery and equipment is located are owned by the same persons, all ad valorem property taxes lawfully imposed or levied on the machinery and equipment are a lien on the real property on which the machinery and equipment is located.

(2) Taxes on real property shall be a lien thereon from and including July 1 of the year in which they are levied until paid and, except as otherwise specifically provided by law, such lien shall not be voided or impaired.

(3)(a) Taxes on personal property shall be a lien:

(A) On any and all of the particular personal property assessed and on any and all of the personal property assessed as the same category, as disclosed by the property tax return and assessment list; and

(B) For purposes of distraint, on any and all of the taxable personal property owned by or in the possession or control of the person assessed.

(b) The liens for taxes on personal property shall attach on and after July 1 of the year of assessment and shall continue until the taxes are paid, except as provided in subsection (4) or (5) of this section and ORS 311.410.

(c) Notwithstanding paragraph (a) of this subsection, if possession of personal property that is subject to a perfected security interest is taken by a secured party on default, the lien for taxes on the property shall be limited to the taxes on the particular property and not the taxes on any other property of the debtor.

(4)(a) If a manufactured structure or floating home is removed from the county in which it is assessed to another county in this state on or after January 1 and before July 1 of the

assessment year, taxes on the manufactured structure or floating home shall be a lien on the manufactured structure or floating home that attaches as of the day preceding the date of removal.

(b) If a manufactured structure or floating home is removed from the county in which it is assessed to a location that is outside this state on or after January 1 and before July 1 of the assessment year, the manufactured structure or floating home shall be removed from the assessment and tax roll for the corresponding tax year beginning July 1.

(c) The taxes arising from a lien under this subsection may be paid to the tax collector prior to the completion of the next general property tax roll, pursuant to ORS 311.370.

(d) As used in this subsection, "taxes" means the amount computed using the assessed value then on the assessment and tax roll for the manufactured structure or floating home or the value that next would be used on the assessment and tax roll, if known at the time the lien is created, and the assessor's best estimate of taxes, special assessments, fees and other charges for the tax year that corresponds to the assessment year in which the removal occurs.

(5)(a) If taxable personal property, other than a manufactured structure or floating home, is removed from the county in which it is assessed, or is sold or otherwise transferred to another owner, on or after January 1 and before July 1 of the assessment year, taxes on the removed, sold or transferred personal property shall be a lien on the personal property described in subsection (3)(a)(A) of this section that attaches as of the day preceding the date of removal, sale or transfer.

(b) The taxes arising from a lien under this subsection may be paid to the tax collector prior to the completion of the next general property tax roll, pursuant to ORS 311.370.

(6) Where real or personal property is omitted from the assessment or tax roll prepared as of January 1 of the current tax year and notice is given pursuant to ORS 311.216 to 311.232 during such year and the property subsequently is added to such roll pursuant to ORS 311.216 to 311.232, the taxes shall be a lien on such property and on other property at the same time

and in the same manner as taxes became liens on the taxable property not so omitted from the roll.

(7) Taxes on real and personal property omitted from an assessment or tax roll prepared as of the assessment date of a prior calendar or tax year and added to such roll pursuant to ORS 311.216 to 311.232, shall be a lien on such property from and including the date the addition or correction is made on such roll. Where the omitted property consists of any building, structure or improvement which has been severed or removed from the land, the taxes on such property also shall be a lien against the land. Where the property omitted is personal property, the taxes also shall be a lien on any and all of the taxable personal property of the person assessed from such date of addition or correction. However, no taxes shall become a lien on real or personal property under this subsection where the property was transferred to a bona fide purchaser as defined in ORS 311.235 after the date the roll was certified in such prior tax year and prior to the lien date provided for hereunder.

(8) Each lien, whether on real or personal property, shall include all interest, penalties and costs applicable by law to any of such taxes.

(9)(a) Except as provided in paragraph (b) of this subsection, the liens for ad valorem taxes, including and not limited to the general lien provided by subsection (3)(a)(B) of this section, created under this section are superior to, have priority over and shall be fully satisfied before all other liens, judgments, mortgages, security interests or encumbrances on the property without regard to date of creation, filing or recording.

(b) If it becomes necessary to charge personal property taxes against real property under ORS 311.645, if the county obtains a judgment under ORS 311.455 or records a warrant under ORS 311.625, or if in any other manner personal property taxes are made a lien against real property, any judgment, mortgage or other lien or encumbrance on the real property that is placed of record prior to the date the personal property tax becomes a lien on the real property has priority over the personal property tax lien. [Amended by 1953 c.707 §2; 1955 c.720 §3; 1981 c.346 §1; 1985 c.794 §1; 1991 c.459 §249; 1991 c.903 §4; 1997 c.541 §293;

2001 c.42 §1; 2001 c.229 §1; 2011 c.113 §1; 2012 c.30 §6]

311.410 Effect of property transfer or lease termination on lien and on taxability of property. (1) Real property or personal property that is subject to taxation on July 1 shall remain taxable and taxes levied thereon for the ensuing tax year shall become due and payable, notwithstanding any subsequent transfer of the property to an exempt ownership or use. Taxes that are unpaid as of the termination of a lease, lease purchase agreement or other instrument resulting in the taxation of the property shall remain a lien on the property as of the day prior to the termination of the lease, lease purchase agreement or other instrument. Real or personal property exempt from taxation on July 1 shall remain exempt for the ensuing tax year, notwithstanding any transfer within the tax year to a taxable ownership or use.

(2) A sale or transfer of personal property or any part of personal property does not affect the lien under ORS 311.405 (3)(a)(A), (4) or (5). Taxes on personal property transferred from a tax exempt to a taxable ownership or use shall be a lien on any and all of the personal property assessed to the person and on any and all of the taxable personal property of the person assessed from and including the date of transfer until paid. The liens shall be subject to this section and ORS 311.405.

(3) Notwithstanding ORS 311.405 (4) or (5), real or personal property is exempt for the ensuing tax year if the property is transferred or changed from a taxable to an exempt ownership or use at any time before July 1 of any year. However, if the property is exempt under a provision of ORS chapter 307 that requires the filing of a claim for exemption, the transfer does not operate to render the property exempt from taxation for the ensuing tax year unless the required claim for exemption is filed on or before the date specified in the applicable statute or within 30 days after the date of acquisition or, if relevant under the applicable exemption statute, the change of use of the property, whichever is later. This section does not limit other statutes that prescribe filing dates for claiming an exemption.

(4) Real or personal property is taxable for

the ensuing tax year if the property is transferred or changed at any time before July 1 of any year from an exempt ownership to a taxable ownership or taxable use. Transfer of real or personal property from a tax-exempt use to a taxable use at any time between January 1 and June 30 of any year constitutes notice to the transferee, owner or person in control of the property that the property will be subject to taxation for the ensuing tax year. In the case of real property, the transferee, owner or person in control of the property shall advise the county assessor of the transfer. In the case of personal property, the transferee, owner or person in control of the property shall make a return of the property that lists the information required by ORS 308.290 within 30 days after the transfer.

(5) Real property that is the subject of eminent domain proceedings instituted by a public body shall, for the purposes of this section, be deemed to have been transferred as of the date of payment therefor, the date of entry into possession by the public body or the date of entry of judgment in the eminent domain proceedings, whichever is earlier. [Amended by 1953 c.707 §2; 1963 c.233 §1; 1969 c.237 §2; 1973 c.402 §16; 1977 c.884 §18; 1979 c.692 §11; 1979 c.704 §2; 1981 c.346 §2; 1987 c.756 §9; 1991 c.459 §250; 1993 c.270 §59; 1995 c.513 §3; 1997 c.819 §13; 2001 c.42 §2; 2001 c.229 §2; 2005 c.94 §63; 2007 c.524 §1]

311.455 Tax on personal property as debt; action for collection of tax. (1) All taxes levied on personal property shall be a debt due and owing from the owner of the personal property.

(2) If taxes on personal property are not paid before they become delinquent, or on the earlier demand of the assessor or tax collector, the county in which the taxes are due and owing may, in addition to the remedies provided by statute for the collection of taxes on personal property, maintain an action for itself, and for all other municipal corporations, taxing districts or political subdivisions sharing in the taxes, against the owner of the personal property for the collection of the taxes, together with interest, penalties, costs and other lawful charges thereon.

(3) At the time of the commencement of the action for the collection of such taxes, the county shall have the benefit of all the laws of this state

pertaining to provisional remedies against the property, either real or personal, of the owner owing the taxes, without the necessity of filing either an affidavit or undertaking, as otherwise provided by statute. The county clerk of the county where the action is commenced shall immediately issue writs of attachment on application therefor by the tax collector or the district attorney for the county as plaintiff. The writs shall be directed to the sheriffs of as many counties as the tax collector or the district attorney directs.

311.470 Distraining property about to be removed from state or dissipated. If at any time the tax collector has reason to believe that personal property, including property classified as real property machinery and equipment, is being removed or is about to be removed from the state, is being dissipated or is about to be dissipated, the tax collector immediately shall distraint sufficient of the property or cause sufficient property to be distrained to pay the taxes, together with interest, penalties and costs, on all the property being removed or about to be removed, being dissipated or about to be dissipated. The tax collector shall cause such property to be sold or sell such property in the manner provided in ORS 311.640. [Amended by 1973 c.305 §7; 1981 c.346 §8; 2001 c.41 §1]

311.475 Collecting and remitting taxes on property removed from one county to another. If personal property, including property classified as real property machinery and equipment, on which taxes are due and unpaid has been removed from one county to another county of this state, the tax collector of the county from which the property was removed shall certify a statement of the taxes, with interest and penalties, to the tax collector of the county to which the property was removed. The statement shall contain a transcript of so much of the tax roll as relates to the property and the owner thereof. The tax collector receiving the certified statement shall have the same power to collect the taxes, with interest, penalties and costs thereon, as the tax collector has to collect taxes levied on personal property assessed in the tax collector's own county. The tax collector making the collection immediately shall remit

the amount collected, less the costs, to the tax collector from whom the statement and certified transcript was received, together with a statement showing in detail the respective amounts of taxes, interest, penalties and costs collected. [Amended by 2001 c.41 §3]

311.547 Notice of delinquent taxes on personal property. After any installment of personal property taxes becomes delinquent, and from time to time thereafter at the discretion of the tax collector, the tax collector shall as soon as practicable send to each person, firm or corporation in whose name personal property is shown on the tax roll and on which the taxes due and charged have not been paid, a written notice stating:

- (1) The total amount of taxes due and delinquent;
- (2) The date of delinquency;
- (3) The rate of interest applicable thereto;
- (4) The date interest begins to run; and
- (5) The date on or after which property will be distrained or a warrant served as provided by law. [1965 c.344 §31; 1979 c.703 §8; 1981 c.346 §3]

311.644 Seizure and sale of personal property or real property machinery and equipment for delinquent property tax;

notice. (1) As used in this section, "property" is limited to personal property and machinery and equipment that is characterized by the county assessor as real property machinery and equipment and that is described in ORS 308.115 (3).

(2)(a) Each year, the tax collector may collect taxes on property that are delinquent by seizure and sale of any of the following property:

- (A) The property assessed.
- (B) The taxable property belonging to or in the possession or control of the person assessed.

(b) No property that is subject to taxation shall be exempt from seizure and sale for the payment of property taxes imposed on personal property or real property machinery and equipment.

(3)(a) Immediately upon taking the property into possession, the tax collector shall:

- (A) Notify, by mail, the owner, or person in possession or control of the property at the time

of the seizure. If the name and address of the owner or the person in control or possession of the property is unknown to the tax collector, the tax collector shall notify the person to whom the property was assessed at the address noted upon the tax roll. If the property was not assessed, and the owner or person in possession or control of the property at the time of the seizure is unknown to the tax collector, no notice need be given under this subparagraph.

(B) Notify, by mail, all security interest holders and other encumbrancers of record, at their addresses as shown in the records of encumbrance. If no addresses appear in the records of encumbrance, no mailing is required under this subparagraph.

(C) Advertise the seized property for sale by posting written or printed notices of the time and place of sale in three public places in the county not less than 10 days prior to the sale. Failure to give or post the notices required by this paragraph shall not invalidate the sale. However, the owner, encumbrancer or other injured person shall have recourse against the tax collector for damages.

(b) The notice under paragraph (a) of this subsection shall:

(A) Describe the personal property or real property machinery and equipment seized.

(B) State the total amount of property taxes due and delinquent on personal property or real property machinery and equipment, the date of delinquency, the rate of interest and the date the interest begins to run.

(C) State that if the property taxes, interest, penalties and costs are not paid the property will be sold at public vendue, and the date and hour of sale.

(D) State either that the property seized is the property assessed or is property assessed as the same category, or that the property seized is distrained under ORS 311.405 (3)(a)(B).

(c) If payment of the property taxes, interest, penalties and costs is made before the time fixed for sale, the tax collector shall release the seized property.

(d) If any person disputes the statements contained in the notice described in this subsection or the property tax lien priority, the burden of proving the statements contained in the notice or the priority of the property tax lien

shall be on the tax collector.

(e) If it is determined that the seized property is exempt or nontaxable or that the taxpayer has no interest in the property, or that the taxes on that property have been paid, the tax collector shall release the property. However, if it is determined that the taxpayer has an interest in the property and that the property is taxable and is not exempt from seizure and sale, the tax collector shall proceed to sell the property at public vendue unless the taxes are paid as provided in paragraph (c) of this subsection.

(4) At the sale the person offering to pay the amount of taxes, interest and penalties due on the property for the least quantity of the property shall be the purchaser of that quantity, and the remainder of the property shall be discharged from the lien. If no bidder at the sale offers to pay the amount due against the property at the time set for the sale or at any adjournment of the sale, title to the property shall immediately vest in the county free and clear of all liens and encumbrances. Thereafter, the county governing body may sell the property, or any part of the property, at private sale, without further notice, for a price and on such terms as the governing body considers reasonable. Any sale shall be absolute and without right of redemption.

(5) If the amount realized on the sale is in excess of the amount of taxes, interest, penalties and costs due on the property, the excess shall be repaid to the person charged with the taxes, interest, penalties and costs. However, if the property is subject to a judgment, mortgage, security interest or other lien or encumbrance of record, the excess shall be paid over to the holder or holders of the judgment, mortgage, security interest or other lien or encumbrance as the interest of the holder or holders may appear. [Formerly 311.640]

311.645 Charging personal property taxes against real property. (1) Whenever, after delinquency, in the opinion of the tax collector, it becomes necessary to charge taxes on personal property against real property in order that the personal property taxes may be collected, the tax collector shall select for the purpose some particular tract or lots of real property owned by the person, firm, corporation or association owing the personal property taxes and shall note

on the tax roll opposite the tract or lots selected the taxes on the personal property. Thereafter, the personal property taxes shall be a lien on the real property selected and shall be enforced in the same manner as other tax liens on real property. The notation of the lien, with the date thereof, shall be entered on the tax roll. Unless the notation and date are entered on the roll, the lien shall be of no force or effect.

(2) Subsection (1) of this section shall not be applicable to real property as to which all of the following conditions exist:

(a) The property is owned as tenants by the entirety by a member of a partnership and the spouse of the member who is not a member of the partnership.

(b) The property is used as the personal residence of the spouse.

(c) The partner contributed no part of the consideration in the transaction which vested an ownership interest in the spouse.

(d) The delinquent personal property taxes for which a lien is sought under subsection (1) of this section are the taxes of the partnership and not of the spouse.

(3) Any lien upon real property described in subsection (2) of this section is void and of no effect.

(4) Any lien upon property described in subsection (2) of this section existing on August 22, 1969, or which may hereinafter be imposed, shall be extinguished, set aside and held for naught upon the verified petition of the spouse to the county commissioners and proof by the spouse of the requirements described in subsection (2) of this section. Upon approval of the petition, the county commissioners shall order the necessary correction to be made in the tax rolls. [Amended by 1969 c.701 §1; 2001 c.753 §1]

508.270 Fishing, boat license fees in lieu of other taxes and licenses on crab pots; reports to county assessor. (1) Either the commercial fishing license required by ORS 508.235 or the boat license required by ORS 508.260 is in lieu of all taxes and licenses on crab pots used by a person so licensed or used in connection with a boat so licensed.

(2) Crab pots shall be reported to the county assessor by each owner and listed for ad valorem

taxation, but if the owner of such crab pots furnishes documentary proof to the assessor, not later than August 1 of each year, that the owner possesses a current commercial fishing license under ORS 508.235 or that the boat of the owner is currently licensed under ORS 508.260, the assessor shall cancel any assessment made by the assessor of crab pots used by such person or used in connection with such person's licensed boat. [1969 c.649 §2; 1993 c.270 §69]

801.285 "Fixed load vehicle." "Fixed load vehicle" means all of the following apply to the vehicle:

(1) It is a vehicle with or without motive power that is designed and used primarily:

(a) To support and move a permanent load in the form of equipment or appliances constructed as part of or permanently attached to the body of the vehicle;

(b) For transportation of equipment or appliances that are ordinarily kept on or in the vehicle in order that the vehicle may be used for its primary purpose; and

(c) Except for the transportation of permanent load, appliances and equipment described in paragraphs (a) and (b) of this subsection, for purposes other than for the transportation of persons or property over public highways or streets.

(2) It is a vehicle other than the following:

(a) A travel trailer.

(b) A tow vehicle, including a tow vehicle with cranes, hoists or dollies.

(c) A truck-mounted transit mixer.

(d) A self-propelled mobile crane.

(3) It is a vehicle that may include, but is not limited to, the following vehicles:

(a) Air compressors, air drills, asphalt plants, asphalt spreaders, bituminous plants, bituminous mixers, bituminous spreaders and bucket loaders;

(b) Cement batch plants, cement mixers other than transit mix, cement spreaders, carryalls, crawler cranes, crushers and crushing plants, diggers and ditchers, power units and plants;

(c) Earthmoving scrapers, electric generating equipment, electric load-bank and wiring equipment, front-end loaders, leveling graders, lighting plants and portable wiring, motor graders, payloaders, power hoists, road graders, scoopmobiles, skip hoists, stackers and hoists;

(d) Athey wheels, backhoes, bituminous and cement pavement finishers, drag lines, fork lift trucks, log loaders, mixmobiles, portable bins, portable parts and storage bins, portable shops, portable storage tanks, power shovels, road rollers, sheepsfoot rollers and paving mixers, towmobiles, welders, yarders;

(e) Bituminous and cement finishing machines, elevator equipment, scarifiers and rooters, traction engines, vibro screens and rotary screens, wheeled and crawler tractors other than truck tractors; and

(f) Apron feeders, grain grinders, grain rollers, sand classifiers and drags, sawmills and special construction equipment, scrap metal balers, scrubber screens and plate feeders. [1983 c.338 §47; 1985 c.71 §1; 1995 c.79 §367; 2003 c.655 §87]

830.700 Definitions for ORS 830.060 to 830.140 and 830.700 to 830.870. As used in ORS 830.060 to 830.140, 830.700 to 830.715, 830.725, 830.730, 830.770, 830.780, 830.785, 830.795 to 830.820 and 830.830 to 830.870, unless the context requires otherwise:

(1) "Boat" means every description of watercraft used or capable of being used as a means of transportation on the water, but does not include aircraft equipped to land on water, boathouses, floating homes, air mattresses, beach and water toys or single inner tubes.

(2) "Boathouse" means a covered structure on floats or piles used for the protected moorage of boats.

(3) "Dealer" means a person who engages wholly or in part in the business of buying, selling or exchanging boats, floating homes or boathouses, either outright or on conditional sale, bailment lease, chattel mortgage or otherwise.

(4) "Floating home" means a moored structure that is secured to a pier or pilings and is used primarily as a domicile and not as a boat.

(5) "Operate" means to navigate or otherwise use a boat on water.

(6) "Owner" means a person or persons who have a property interest other than a security interest in a boat, floating home or boathouse and the right of use or possession of the boat, floating house or boathouse, but does not include a lessee.

(7) "Ownership" means a property interest other than a security interest.

(8) "Security interest" means an interest reserved or created by agreement which secures payment or performance of an obligation as more particularly defined by ORS 71.2010 (2)(ii).

(9) "State of principal use" means the state on whose waters a boat is used or to be used during most of a calendar year. [Formerly 488.705; 1999 c.59 §251; 2009 c.181 §110]

830.790 Certificate or registration fees.

(1) The biennial fee for the original or renewal certificate of number or registration is:

(a) \$4.50 per foot, or portion thereof, for all sailboats 12 feet in length or more and for all motorboats.

(b) \$6, for boats that are assessed by the Department of Revenue under ORS 308.505 to 308.681.

(c) \$6, for amphibious vehicles that are licensed by the Department of Transportation.

(2) Notwithstanding subsection (1) of this section, no fee is required for boats owned by eleemosynary organizations which are operated primarily as a part of organized activities for the purpose of teaching youths scoutcraft, camping, seamanship, self-reliance, patriotism, courage and kindred virtues.

(3) Except for the assessment referred to in subsection (1)(b) of this section, the fees provided by this section are in lieu of any other tax or license fee.

(4) The operator of a boat livery holding five or more boats ready for hire may pay a biennial certificate of number fee of \$90 plus \$10 for each boat instead of the fee otherwise provided in this section. [Formerly 488.732; 1997 c.432 §1; 2003 c.455 §1; 2015 c.627 §1]

150-307-0020 (150-307.020)

Personal Property Definitions

- (1) Goodwill. "Goodwill" is a saleable business asset based on reputation, not physical assets.
- (2) Customer list. "Customer list" is a proprietary list containing information regarding a business enterprises's clients and is part of the business records for that business.
- (3) Contracts and contract rights. "Contracts and contract rights" refers to agreements between two or more parties, which establish mutual rights and responsibilities for a stated consideration, and rights created under such agreements. Examples of contracts include but are not limited to:
 - (a) Contracts for sale of goods;
 - (b) Covenants not to compete;
 - (c) Contracts for purchase of supplies;
 - (d) Contracts to rent or lease property;
 - (e) Contracts to provide financing;
 - (f) Contracts for services by employees or others;
 - (g) Contracts for permission to use property or processes.
- (4) When appraising property utilizing the income approach, the rent attributable to the property shall be based on market rent. "Market rent" is the rental income that the property would most probably command in the open market as of the assessment date. Market rent shall be used for both owner occupied and rented or leased property regardless of the terms of any particular rental or lease agreement encumbering the property.
- (5) Trade secret. "Trade secret" means information, including a formula, pattern, compilation, program, device, method, technique or process that derives independent economic value from not being generally known by other persons who can obtain economic value from its disclosure or use, and is the subject of efforts that are reasonable under the circumstances to maintain its secrecy.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 307.020

Hist.: RD 6-1994, f. 12-15-94, cert. ef. 12-30-94; Renumbered from 150-307.020, REV 53-2016, f. 8-13-16, cert. ef. 9-1-16

150-307-0030 (150-307.020(3))

Personal Property

Property classified as personal property is: (This list is not exclusive.)

(1) Boats and vessels includes all floatable craft. See also ORS 308.260.

(2) Merchandise and stock in trade, commonly referred to as inventories, include the following categories:

(a) Merchandise includes all classes of commodities which are obtained in a salable condition and held for sale in the ordinary course of business.

(b) Materials consist of goods purchased for use in manufacturing and upon which further work is necessary before they are available for disposal. Such goods may be raw materials or they may be partially fabricated commodities secured from others. Thus, things which are finished stock or merchandise for one establishment may be raw materials for another. However, when parts are manufactured and held for future use in manufacturing, they may be classed as finished parts but included in raw materials inventory.

(c) Supplies fall within two categories:

(A) Inventory Supplies consist of personal property owned by or in possession of the taxpayer, that are expended in the production of finished goods or will be consumed in the sale of the stock in trade of the taxpayer held for sale in the ordinary course of his business.

(B) Noninventory Supplies include those items which are not to be expended in the production of finished goods or not to be sold to customers.

(d) Work in process applies to all goods to which manufacturing services have been applied and on which further operation will be necessary before the product is normally ready for disposition. The value of work in process includes material and any labor and factory service (overhead) which have been exerted in bringing the work to the present state of completion.

(e) Finished stock consists of completed products which are available for disposal, comparable to a dealer's merchandise. See ORS 308.250 — Processor's Exemptions, and ORS 311.211 — Omitted Property Statutes.

(3) Livestock consisting of all domesticated or confined animals, birds, bees, fish and reptiles.

(4) Movable machinery, movable tools and movable equipment include items readily movable as opposed to apparently stationary or fixed items. See paragraph (2)(b) of OAR 150-307-0010.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 307.020

Hist.: 1-54; 3-58; 11-59; 12-61; 12-65; 1-66; 12-66; 3-70; RD 8-1992, f. 12-29-92, cert. ef. 12-31-92; Renumbered from 150-307.020(3), REV 53-2016, f. 8-13-16, cert. ef. 9-1-16

150-307-0050 (150-307.110(1))

Public Property Leased or Rented by Taxable Owner

(1) Qualifying Conditions. The assessor shall assess and tax publicly owned real or personal property for the assessed or specially assessed value thereof uniformly with real property of nonexempt ownerships when the following conditions of a lease or other interest or estate less than fee simple are met. A lease or other possessory interest exists if the occupant is granted exclusive possession of a definitely described area for a specified period of time (term).

(2) Exclusive Possession. The test is whether the occupant has sufficient control over the premises to warrant the label of possession. If the occupant can exclude others, including the owner (except for inspection, making repairs etc.) the occupant has possession. But, if the premises must be shared with others, such as a common pasture, the occupant does not have a possessory interest. When the property can be used for many purposes such as farming, recreational, residential, or mining, the right to use it for a single limited purpose might not constitute possession; yet, the same right to use may well be regarded as possessory if the property in question is used for a limited number of purposes. If the property in question is of little use for anything other than mining or recreation, the grant of the right to use it for one of these purposes embraces a substantial part of all of the practical uses to which the land may be put. Therefore, although such use is limited, it could be considered "exclusive."

(a) Revocation. A possessory interest may exist even though the agreement provides that it may be revoked upon notice, for cause or upon the happening of some event. If the use may be terminated, without notice or cause, it may be a mere non-possessory license which is ordinarily revocable at will and without notice.

(b) "Management" or "Concession" agreements present special problems. For example, a county and a private corporation agree that the corporation will operate a county owned golf course for the county. Even though the agreement requires the corporation to meet many standards as to services, pricing, personnel etc., the corporation may still have a possessory interest if it has the exclusive right to occupy and operate the facilities without interference from the county and retains the major part of the proceeds. However, if the county is actively involved in the operation and allows the corporation a minor portion of the proceeds as compensation for its services, the corporation may be considered a mere agent or employee of the county.

(c) Parking Lots and Similar Arrangements. If the right is merely a "hunting license" to park in any available space, it is non-possessory. However, if a specific space is assigned, the interest may be possessory if the other conditions are met.

(3) Area. The occupant must have possession of an area that is definitely described or capable of being described.

- (4) Term. A possessory interest may be for any period of time the parties agree upon.
- (5) Rent. A lease is a contract and requires some sort of consideration in terms of money, goods, services, or other benefits.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 307.110

Hist.: RD 16-1987, f. 12-10-87, cert. ef. 12-31-87; RD 8-1991, f. 12-30-91, cert. ef. 12-31-91;

RD 6-1994, f. 12-15-94, cert. ef. 12-30-94; REV 8-1998, f. 11-13-98, cert. ef. 12-31-98;

Renumbered from 150-307.110(1), REV 53-2016, f. 8-13-16, cert. ef. 9-1-16

150-307-0060 (150-307.112)

Property Held Under Lease

- (1) A new claim shall be filed with the county assessor, as required under ORS 307.112(4), when a new lease, new lease-purchase agreement, extension of current lease, extension of current lease-purchase agreement or any modification to the existing lease or lease-purchase agreement is made.
- (2) The new claim shall meet all the requirements of ORS 307.112.
- (3) Late filing as provided in ORS 307.162(2) is permitted.
- (4) The State of Oregon and the United States government are not permitted to file a claim for exemption under ORS 307.112.
- (5) The assessor must be satisfied that the amount of rent charged is below market rent. "Market rent" is defined as the rental income a property would most probably command in the open market and includes an element for property taxes.
- (6) To reflect the savings below market rent, the actual rent must be less than market rent in an amount that is at least equal to what the property tax would be if the property were taxable.
- (7) Sufficient documentary proof must be submitted at the time of application.
- (8) Acceptable documentary proof to show the property tax savings is passed on to the lessee may include but is not limited to the following comparisons:
- (a) Current rental rate for any portion of that property occupied by nonexempt tenants;
 - (b) Historic rental rate data of that property;
 - (c) Rental rate used in a real market value appraisal for that property;

(d) Rent study of comparable or similar properties.

(9) The savings must be clearly evident. Insufficient proof or failure to show the rent is below market rent as described above is grounds for denial of the exemption.

(10) A statement that the "lessee is responsible for the taxes" is not sufficient proof of a tax savings.

(11) When used in reference to real property or tangible personal property, a lease is a contract of at least one year by which the owner of a property grants the rights of possession, use, and enjoyment of the property to another for a specified period of time in exchange for payment.

(12) Month-to-month tenancy or a general rental agreement is not considered the same as a lease for purposes of an exemption under this statute and will not qualify in an exemption claim.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 307.112

Hist.: RD 8-1988, f. 12-19-88, cert. ef. 12-31-88; RD 9-1989, f. 12-18-89, cert. ef. 12-31-89; RD 8-1991, f. 12-30-91, cert. ef. 12-31-91, Renumbered from 150-307.112(1); RD 6-1993, f. 12-30-93, cert. ef. 12-31-93; RD 1-1995, f. 12-29-95, cert. ef. 12-31-95; REV 8-1998, f. 11-13-98, cert. ef. 12-31-98; Renumbered from 150-307.112, REV 53-2016, f. 8-13-16, cert. ef. 9-1-16

150-307-0240 (150-307.190)

Exception To Taxable Personal Property

(1) Tangible personal property is assessed and taxed unless statutes specifically grant an exemption.

(2) "Use" of the property is the determining factor for granting an exemption.

(a) Tangible personal property used exclusively for personal use and enjoyment by the owner is granted exemption from property tax.

(b) Tangible personal property used in a trade or business is taxable. A trade or business is an activity performed for any form of compensation, personal reward or gain.

(c) Tangible personal property that is used both for the owner's personal use and as part of a trade or business is taxable.

Example: Household furnishings in a Bed and Breakfast or adult foster home are taxable when used by anyone other than the owner. Items used exclusively by the owner for personal enjoyment are exempt from property tax, such as the bed where the owner sleeps and the armoire or dresser that contains the owners clothes.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 307.190

Hist.: RD 1-1995, f. 12-29-95, cert. ef. 12-31-95; Renumbered from 150-307.190, REV 55-2016, f. 8-13-16, cert. ef. 9-1-16

150-307-0440 (150-307.370)

War Veterans Filing a Claim for Exemption if Living in a Nonprofit Home for the Elderly

(1) Residents of nonprofit homes for the elderly established under ORS 307.370 to 307.385, and 308.490, and who are otherwise qualified, are entitled to the war veteran's tax exemptions. Each veteran or surviving spouse qualifying for the exemption under ORS 307.250 shall file a claim with the county assessor on or before April 1 of each year the exemption is claimed. When the veteran or surviving spouse moves into the nonprofit home for the elderly after March 1 and before July 1 of any year, then the claim must be filed within 30 days after the veteran or surviving spouse moves into the nonprofit home for the elderly.

(2) Each nonprofit home for the elderly corporation annually shall aid qualifying residents in applying for the property tax exemptions on behalf of the corporation, for the benefit of the war veteran or surviving spouse as provided by ORS 307.370 to ORS 307.385, and 308.490. The application shall be on duplicate forms and shall be completed and signed by the resident-applicant, and filed with the assessor on or before the date required by law.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 307.370

Hist.: RD 11-1990, f. 12-20-90, cert. ef. 12-31-90; RD 1-1995, f. 12-29-95, cert. ef. 12-31-95; Renumbered from 150-307.370, REV 54-2016, f. 8-13-16, cert. ef. 9-1-16

150-307-0460 (150-307.394)

Personal Property Used for Placing Farm Crops in Storage

(1) Definitions:

(a) "Storage of farm crops" refers to the holding area in which a product is placed before processing begins.

(b) "Processing" is altering the crop in any way such as: washing, icing, sorting, grading, waxing, boxing, slicing, or cutting.

(c) "Primary" is the leading use or the use involving the highest percentage of time relative to all the various uses.

Example: If an unlicensed farm vehicle is used 45 percent of the time to move cleaned, sorted, washed and bagged carrots ready for market (PRODUCT); 30 percent of the time to move freshly-picked carrots from the field to the warehouse or cold storage facility; and 25 percent of the time sitting idle, then the vehicle is used primarily in a nonexempt status and is fully assessable, even though that use is not 50 percent or more of the time available.

(2) Machinery and equipment used to place a farm crop in storage are exempt from taxation. However, once processing of the crop is begun, it is no longer a crop, but a product. When the same machinery and equipment are used for both placing in storage and processing the primary use is what determines its assessment status.

Example: Apples are picked and go directly into cold storage. This would be considered "placing in storage of farm crops." When these same apples are sorted, washed or boxed it becomes a product and placing back into cold storage until sold is not considered "placing in storage of a farm crops." At this point apples change from a crop to a product.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 307.400

Hist.: RD 8-1992, f. 12-29-92, cert. ef. 12-31-92; REV 4-2002, f. & cert. ef. 7-29-02,

Renumbered from 150-370.400; Renumbered from 150-307.394, REV 54-2016, f. 8-13-16, cert. ef. 9-1-16

150-307-0470 (150-307.397)

Hoop Houses

(1) Frost control systems include structures used to protect plants from extreme cold and use passive solar gain as their heat source.

(2) An example of a qualifying structure is a hoop house which:

(a) Has polyethylene sheeting and arched pipe rafters and wind bracing; and

(b) Has no heating system other than solar gain; and

(c) Is used for frost control; and which may

(d) Use a sprinkling system to assist frost control.

(3) An example of a structure that would not qualify as a frost control system is a hoop house which:

(a) Has polyethylene sheeting and arched pipe rafters and wind bracing; and

(b) Has a permanent heat source or climate control system.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 150-307.400

Hist.: RD 5-1996, f. 12-23-96, cert. ef. 12-31-96; REV 4-2002, f. & cert. ef. 7-29-02,
Renumbered from 150-370.400(5)(a); Renumbered from 150-307.397, REV 54-2016, f. 8-13-16,
cert. ef. 9-1-16

150-307-0490 (150-307.455)

Oregon Food Processor Property Tax Exemption

(1) Definitions:

(a) "Assessor" means the county assessor, or the Oregon Department of Revenue (DOR) if DOR is responsible for the appraisal of the facility under ORS 306.126.

(b) "Certified" means that Oregon Department of Agriculture (ODA) has inspected the qualified machinery and equipment (M&E) and has provided written verification to the food processor that the M&E is eligible for exemption under ORS 307.455.

(c) "Newly acquired" means new or used M&E that is first purchased or leased by a food processor not more than two years (24 months) prior to placing it into service. Leased equipment may be exempt only if the food processor is responsible for the payment of the property taxes under the terms of the lease agreement. Newly acquired property does not include existing equipment that has been refurbished or reconditioned in the time frame provided by this rule.

(d) "Placed into service" means the date the M&E is first used or in such condition that it is readily available and operational for its intended commercial use. It does not include property that is being tested or is in the process of being erected or installed on the January 1 assessment date.

(e) "Qualified M&E" means property, whether new or used, that is newly acquired by a food processor and placed into service prior to January 1 preceding the first tax year for which an exemption under this section is sought, and that consists of:

(A) Real property M&E that is used by a food processor in the primary processing of raw or fresh fruit, vegetables, nuts, legumes, grains, bakery products, dairy products, eggs or seafood; or

(B) Personal property M&E that is used in an integrated processing line for the primary processing of raw or fresh fruit, vegetables, nuts, legumes, grains, bakery products, dairy products, eggs or seafood.

(f) "Real Market Value" (RMV) of the property, for the purpose of determining the late filing fee pursuant to ORS 307.455, means the invoice cost of the qualified M&E, installation, engineering, and all miscellaneous costs including machinery process piping, foundations, power wiring, interest during installation, and freight.

(2) A food processor seeking an exemption under ORS 307.455 must make a request to ODA for certification. The request must:

(a) Be made in writing on a form provided by ODA and pursuant to ODA administrative rules;

(b) Include a listing on the Food Processor Certification of Qualified Machinery and Equipment form provided by DOR of all qualified M&E for which certification is sought;

(c) Be made at any time after M&E becomes "qualified M&E"; and

(d) Be filed with ODA at least two weeks prior to March 1 in order that ODA may certify the property prior to the March 1 deadline for timely filing of the exemption claim with the assessor. Later requests for certification may be made, but the resulting certification may be after the March 1 claim filing deadline.

(3) Upon receiving the request for certification, the Food and Safety Division of ODA will:

(a) Schedule a site visit with the food processor;

(b) Inspect the M&E that is the subject of the listing submitted to ODA for which certification is sought;

(c) Determine if the subject M&E constitutes qualified M&E; and

(d) Provide written certification to the food processor approving or denying the subject M&E as qualified M&E. The written certification is provided by ODA on the listing of qualified M&E submitted by the food processor.

(e) Denial of certification of certain property by the ODA is a contested case for the purpose of ORS Chapter 183.

(4) Following the certification process, the food processor must file an exemption claim form with the assessor. The claim must:

(a) Be filed on a completed Food Processor Exemption Claim form provided by DOR;

(b) Include the written certification signed and dated by ODA; and

(c) Be filed on or before March 1, or under section (8) of this rule.

(5) The filing of an exemption claim form is separate from the filing of a property tax return.

(6) The assessor will return any exemption claim form not meeting the requirements of subsection (4)(a) and (b) of this rule to the food processor.

(7) If the assessor returns an exemption claim form for completion, the food processor must return the exemption claim form to the assessor by March 1 for the claim to be considered as timely filed.

(8) An exemption claim form that is filed after March 1, and on or before December 31 of the assessment year during which the exemption is claimed, must be accompanied by a late filing fee pursuant to ORS 307.455(2)(b). If the late filing fee is not included with the claim form, no exemption will be allowed.

(a) The late filing fee is the greater of \$200 or one-tenth of one percent of RMV of the property that is the subject of the claim form.

(b) The certified listing required by subsection (4)(b) of this rule that is included with a late filed exemption claim must show the RMV of each piece of qualified M&E. The RMV is reported on the certified listing form, as directed by that form's instructions.

(9) Upon the assessor's receipt of a completed exemption claim form, and late filing fee if applicable, the assessor will compare the certified listing of all qualified M&E with the schedule of real and personal property M&E included on the property tax return. The property tax return must clearly identify the M&E that has been certified as qualified M&E by ODA.

(10) Eligible M&E is exempt for the first qualifying tax year and the following four tax years as long as it continues to qualify as of January 1 of each year.

(a) Qualified M&E that is used to process grains or bakery products must in total, based on the certifications for the site for the initial exemption year, have a cost of initial investment of \$100,000 or more to be exempted.

(b) In addition to subsection (10)(a), qualified M&E that is used to process bakery products may be exempted:

(A) Based on processing to create bakery products, even if not from raw or fresh ingredients,

(B) If not used to additionally process or re-process previously created bakery products, and

(C) If processed at a site where 10 percent or less of total sales at the site are retail sales.

(c) The food processor must notify the assessor if any of the exempt M&E becomes ineligible for the exemption. Property becomes ineligible when it no longer constitutes qualified M&E as defined in this rule.

(d) The assessor may require verification of the M&E's continued qualification for exemption.

(11) Denial of the exemption may be appealed to the Oregon Tax Court pursuant to 305.275.

[Publications: Publications referenced are available from the agency.]

Stat. Auth.: ORS 305.100, 307.459

Stats. Implemented: ORS 307.455

Hist.: REV 17-2008, f. 12-26-08, cert. ef. 1-1-09; REV 6-2016, f. 7-28-16, cert. ef. 8-1-16;

Renumbered from 150-307.455, REV 54-2016, f. 8-13-16, cert. ef. 9-1-16

150-307-0500 (150-307.475)

Hardship Situations

(1) "Exemption" includes total exemptions, partial exemptions, and special assessments including, but not limited to, those listed in ORS 308A.706(1)(d). Relief under this section does not apply to the provisions of ORS 311.666 to 311.735.

(2) "Good and sufficient cause" is an extraordinary circumstance beyond the control of the taxpayer or the taxpayer's agent or representative that causes the taxpayer to file a late application for an exemption, cancellation of tax, or redetermination of value pursuant to ORS 308.146(6) with the assessor or local governing body.

(a) Extraordinary circumstances include, but are not limited to:

(A) Illness, absence, or disability that substantially impairs a taxpayer's ability to make a timely application. The substantial impairment must have existed prior to the filing deadline, and must have been of such a nature that a reasonable and prudent taxpayer could not have been expected to conform to the deadline.

(B) Delayed receipt of a disability certification, a death certificate, or other documentary justification necessary for the filing of an application for exemption, cancellation of tax, or redetermination of value, unless the taxpayer, with ordinary prudence, could have obtained the required information in a timely manner.

(C) Reasonable reliance on misinformation provided by county assessment and taxation staff or Department of Revenue personnel.

(D) Active duty military service during the tax year for which the application for the exemption was filed but only when the petitioner has applied and otherwise qualified for the exemption under ORS 307.286. The department may not recommend the assessor accept a late filed application for the exemption due to this circumstance unless the petition to the department is filed timely or the deadline for filing a petition with the department is extended under section (4) of this rule.

(b) If none of the other extraordinary circumstances described in subsection (2)(a) of this rule apply, the department cannot find that good and sufficient cause exists if the late filing is due to:

(A) The taxpayer's inadvertence, oversight, or lack of knowledge regarding the filing requirements.

(B) Financial hardship.

(C) Reliance on misinformation provided by a professional such as a real estate broker, attorney, or CPA.

(3) "Military service," as used in section (4) of this rule, includes the period of time that National Guard members are called into federal service for more than 30 days under 32 USC 502(f), as well as the time that members of the Army, Air Force, Navy, Marine Corps, or Coast Guard, and military reservists are ordered to report to active duty.

(4) Notwithstanding ORS 307.475(3), the Servicemembers' Civil Relief Act (SCRA), 50 USC app. 526, suspends the deadline for filing a petition for hardship relief during the period that a service member is in active duty military service with the armed forces.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 307.475

Hist.: RD 8-1983, f. 12-20-83, cert. ef. 12-31-83; RD 9-1984, f. 12-5-84, cert. ef. 12-31-84; REV 4-2006, f. & cert. ef. 7-31-06; REV 4-2007, f. 7-30-07, cert. ef. 7-31-07; REV 3-2014, f. & cert. ef. 7-31-14; REV 6-2016, f. 7-28-16, cert. ef. 8-1-16; Renumbered from 150-307.475, REV 54-2016, f. 8-13-16, cert. ef. 9-1-16

150-308-0080 (150-308.105)

Taxable Personal Property Whose Temporary Situs is in the State of Oregon

Personal property is assessable under ORS 308.105 if it is in Oregon on the assessment date, January 1, at 1 a.m., and meets the following conditions:

- (1) The property is not in transit, but has come to rest in Oregon;
- (2) The property was not here by misadventure or some reason beyond the owner's control. The owner intended the property to remain here for the time being;
- (3) While in Oregon the property performed the service for which it was designed and for the benefit of the owner's business;
- (4) Was not in Oregon solely for repairs.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 308.105

Hist.: RD 11-1990, f. 12-20-90, cert. ef. 12-31-90; RD 8-1991, f. 12-30-91, cert. ef. 12-31-91; RD 5-1992, f. & cert. ef. 12-29-92; RD 10-1992, f. 12-30-92, cert. ef. 12-31-92, Renumbered

from 150-308.105-(A); RD 9-1997, f. & cert. ef. 12-31-97; Renumbered from 150-308.105, REV 58-2016, f. 8-13-16, cert. ef. 9-1-16

150-308-0240 (150-308.205-(A))

Real Property Valuation for Tax Purposes

(1) For the purposes of this rule, the following words and phrases have the following meaning:

(a) A "unit of property" is the item, structure, plant, or integrated complex as it physically exists on the assessment date.

(b) "Real property" means the real estate (physical land and appurtenances including structures, and machinery and equipment which comprise an integral part of the property or manufacturing operation) and all interests, benefits, and rights inherent in the ownership of the physical real estate.

(c) "Rural lands" means those lands with property classification 400, 401, 500, 501, 600, 601, 800, and 801 as defined by OAR 150-308.215. They are distinguished from platted land as acreages in varying sizes and are either improved or unimproved.

(d) "Utility" means the quality or property of being useful which may either add to or subtract from market value.

(e) "Highest and best use" means the reasonably probable use of vacant land or an improved property that is legally permissible, physically possible, financially feasible, and maximally productive, which results in the highest real market value.

(2) Methods and Procedures for Determining Real Market Value:

(a) For the valuation of real property all three approaches-sales comparison approach, cost approach, and income approach-must be considered. For a particular property, it may be that all three approaches cannot be applied, however, each must be investigated for its merit in each specific appraisal.

(b) The real market value of a unit of property shall not be determined from the market price of its component parts, such as wood, glass, concrete, furnaces, elevators, etc., each priced separately as an item of property, without regard to its being integrated into the total unit.

(c) In utilizing the sales comparison approach only actual market transactions of property comparable to the subject, or adjusted to be comparable, will be used. All transactions utilized in the sales comparison approach must be verified to ensure they reflect arms-length market transactions. When nontypical market conditions of sale are involved in a transaction (duress, death, foreclosures, interrelated corporations or persons, etc.) the transaction will not be used in

the sales comparison approach unless market-based adjustments can be made for the nontypical market condition.

(d) If there are no market transactions of property comparable to the subject, then it is still appropriate to use market value indications derived by the cost, income or stock and debt approaches.

(e) Sales on the basis of disposal at salvage or scrap levels are indicators of market value only when on the assessment date such disposal of the subject property is imminent, or has actually taken place.

(f) The cost approach must use the reproduction, replacement, or used equipment technique; however, original historical cost may be used when appraising property under ORS 308.505 to 308.730. The value estimate must include all costs required to assemble and construct the unit of property.

(g) The income to be used in the income approach must be the economic rent that the property would most probably command in the open market as indicated by current rents being paid, and asked, for comparable space. Income from the operation of the property may be utilized for property types, such as industrial plants that are not typically leased or rented.

(h) The real market value for rural lands is based on an average price per acre for each size of parcel. Adjustments to the value must be made to those acres with more or less utility. For improved parcels the value of the site developments as defined by OAR 150-307.010(1)(2)(a)(A) must be added.

(i) Determining highest and best use for the unit of property is necessary for establishing real market value. This determination of highest and best use may include, among others, all possible uses that might result from retaining, altering or ceasing the integrated nature of the unit of property.

(3) Valuation of Especial Property: Especial property is property specially designed, equipped, and used for a specific operation or use that is beneficial to only one particular user. This may occur because the especial property is part of a larger total operation or because of the specific nature of the operation or use. In either case, the improvement's usefulness is designed without concern for marketability. Because a general market for the property does not exist, the property has no apparent immediate market value. Real market value must be determined by estimating just compensation for loss to the owner of the unit of property through either the cost or income approaches, whichever is applicable, or a combination of both.

(4) Real market value for all personal property must be as of the date of assessment in accord with the statutory definition and must take into account the location and place in the level of trade of items of property in the hands of manufacturers, producers, wholesalers, distributors, retailers, users, and others.

(5) Valuation of Land Under Improvements Having Only Partial Exemption. This does not apply to those cases where land is not eligible for inclusion in the exemption.

(a) The value of land under a single story improvement when part of the improvement is receiving an exemption must be apportioned between the exempted and taxable portions of the improvement based on the value of each portion.

Example 1: There is a one-story building of which a part representing 80 percent of total value is under exemption and the remaining part is taxable and consists of new construction representing 20 percent of the total value. The value of the land under the building would be apportioned 80 percent to the exemption and 20 percent to the taxable or market value each year.

(b) The value of land under a multiple story improvement when all or part of one or more stories of the improvement is receiving an exemption must be apportioned between the exempted and taxable portions of the improvement based on the contribution of the current market value of each portion.

Example 2: There is a two story building which occupies a 100' x 100' lot in its entirety. The first story is under exemption, and the value carried on the roll represents 60 percent of the total improvement value. The second story, valued at market, represents 40 percent of the total improvement value. The value of the land under the building must be apportioned 60 percent to the exemption and 40 percent to the property valued at market.

(c) Where an improvement does not fully occupy the land and where only a portion of the improvement and land are used for an exempt purpose, then the value of the improvement and land must be allocated between the exempt and taxable portions of the parcel. Any portion of the land or improvement that is not used, developed, or that is being held for future expansion is fully taxable.

Example 3: Assume a parcel that measures 200' by 200', a building measuring 100' x 100', paved parking measuring 100' x 100' and unimproved land measuring 200' x 100'. One-half or 50% of the building and parking are used by an exempt entity. One-half (50%) or 5000 square feet of the building is exempt, one-half (50%) of the parking is exempt. The remainder of the building, the parking lot and unimproved land are fully taxable.

Example 4: There is a building measuring 100' x 100' located on one-fourth of a 200' x 200' lot. The remaining portion of the lot is a parking area. The taxable portion of the building rents or leases a 100' x 100' parking area and has exclusive use. The value of the remaining 100' x 200' area of the lot is exempted only to the extent it is used as a parking area for the exempt entity. If 100' x 100' of this 100' x 200' parking area is used for parking and the remainder is held by the exempt entity for future expansion, the area held for expansion is fully taxable.

(d) When an improvement is partially exempted and that improvement contains common areas (i.e., hallways, restrooms, conference rooms, etc.), the percentage of the total area of these common areas that receives exemption shall be the same as the percentage of the total net rentable area occupied by the exempt entity.

(6) Valuation of Land Under Improvements Having Only Partial Special Assessment: The procedures described in Section (5) of this rule also apply to properties receiving a partial special assessment, such as a partial historical designation.

(7) This rule is effective January 1, 2016.

Stat. Auth.: ORS 305.100, 308.205

Stats. Implemented: ORS 308.205

Hist.: 1-54; 12-55; 11-59; 8-62; 1-64; 12-65; 1-66; 3-70; 11-71; 12-31-79; 12-31-81; RD 16-1987, f. 12-10-87, cert. ef. 12-31-87; RD 9-1989, f. 12-18-89, cert. ef. 12-31-89; RD 11-1990, f. 12-20-90, cert. ef. 12-31-90; RD 8-1991, f. 12-30-91, cert. ef. 12-31-91; REV 12-2004, f. 12-29-04, cert. ef. 12-31-04; REV 4-2015, f. 12-23-15, cert. ef. 1-1-16; Renumbered from 150-308.205-(A), REV 57-2016, f. 8-13-16, cert. ef. 9-1-16

150-308-0410 (150-308.250)

Cancellation of Personal Property Assessments

(1) The assessor must cancel the personal property assessment for any taxpayer whose taxable personal property in the county has a total assessed value (AV) below the threshold value computed annually under ORS 308.250(4).

(2) The department will notify the assessor of the threshold value no later than March 1 of the tax year for which the threshold value applies.

(3) After the first year of cancellation, the taxpayer must complete and file Form 150-553-004, Confidential Personal Property Return, annually with the assessor by the personal property return due date under ORS 308.290. The taxpayer must check the box that indicates the assessor cancelled the AV the previous year and must include the following:

- (a) Taxpayer's name, address, and phone number;
- (b) If applicable, the business name, address, and type of business;
- (c) Location of property, if different from (a) and (b) above; and
- (d) Assessor's account number.

(4) The department will provide to the assessor the Confidential Personal Property Return on which the taxpayer may make the claim in subsection (3).

(5) If the taxpayer fails to file the form required in section (3) of this rule, the assessor will determine the AV of taxable personal property based on available information. Such information may be obtained from a phone call to the taxpayer or a review of taxpayer's property or records.

If the assessor finds that the total AV of the taxpayer's property within the county is equal to or greater than the threshold value, the assessor must place the computed value on the next assessment and tax roll.

(6) The assessor may review the taxpayer's taxable personal property or business records to verify that the value of the taxable personal property is less than the threshold value. If the assessor finds that the value of the taxable personal property is equal to or greater than the threshold value, the assessor must add the value of all taxable personal property to the assessment and tax roll.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 308.250

Hist.: RD 6-1993, f. 12-30-93, cert. ef. 12-31-93; RD 9-1997, f. & cert. ef. 12-31-97; REV 6-2003, f. & cert. ef. 12-31-03; Renumbered from 150-308.250, REV 57-2016, f. 8-13-16, cert. ef. 9-1-16

150-308-0440 (150-308.290)

Confidentiality -- Returns of Taxable Property

Refer to OAR 150-192.501 for clarification of what is confidential information and how to safeguard that material.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 308.290

Hist.: TC 7-1980, f. 11-28-80, cert. ef. 12-31-80; RD 8-1988, f. 12-19-88, cert. ef. 12-31-88; Renumbered from 150-308.290, REV 56-2016, f. 8-13-16, cert. ef. 9-1-16

150-308-0470 (150-308.290(7)-(A))

County Contractors Having Access to Confidential Records

Each county shall include in all vendor contracts, where a firm's officers or employees may have access to confidential tax information, a clause prohibiting disclosure of information by any officer or employee of the vendor. The recommended clause follows:

The disclosure of confidential information, obtained from the administration of tax laws, shall be unlawful. All reports, displays or discussions of confidential information shall be clearly labeled and protected by all officers or employees of the firms.

Specific reference is made to ORS 308.290, ORS 308.413, and ORS 310.630 to 310.690.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 308.290

Hist.: RD 8-1992, f. 12-29-92, cert. ef. 12-31-92, Renumbered from 150-308.290(5); RD 6-1994, f. 12-15-94, cert. ef. 12-31-94, Renumbered from 150-308.290(7); Renumbered from 150-308.290(7)-(A), REV 56-2016, f. 8-13-16, cert. ef. 9-1-16

150-308-0510 (150-308.425)

Definition of Destroyed or Damaged

"Destroyed or Damaged" means that the real or personal property is physically degraded by a qualifying fire or Act of God event. Property whose value is affected only by its proximity to another property physically degraded by a qualifying fire or Act of God event is not considered destroyed or damaged for purposes of proration of tax.

Example: A landslide caused by an Act of God occurs in a subdivision. Some properties in the subdivision are physically damaged or destroyed by the landslide. Other properties in the subdivision are not physically affected by the slide, but may have a degraded market value due to the market attaching a stigma to the subdivision. Only those properties in the subdivision, which were physically degraded by the slide, are "damaged or destroyed" and eligible for a proration of tax under ORS 308.425.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 308.435

Hist.: REV 11-2000, f. 12-29-00, cert. ef. 12-31-00; Renumbered from 150-308.425, REV 56-2016, f. 8-13-16, cert. ef. 9-1-16

150-308-0750 (150-308.865)

Payment of Taxes on Manufactured Structure That Allows Change from Real Property to Personal Property Status

When a manufactured structure that is currently assessed as real property under ORS 308.875 is being moved, the tax collector must allocate the taxes between the manufactured structure and the remainder of the property. The full payment of the taxes on the value attributable to the manufactured structure releases the manufactured structure from the property tax lien.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 308.865

Hist.: RD 5-1996, f. 12-23-96, cert. ef. 12-31-96; REV 7-2005, f. 12-30-05, cert. ef. 1-1-06; Renumbered from 150-308.865, REV 59-2016, f. 8-13-16, cert. ef. 9-1-16

150-308-0760 (150-308.875-(A))

Manufactured Structure Classified as Real or Personal Property

(1) When the records in the assessor's office or the ownership document issued by Building Codes Division of the Department of Consumer and Business Services (DCBS) do not identify the same ownership for a manufactured structure as for the land upon which the structure is located, the assessor must classify the manufactured structure as personal property. However, if the taxpayer submits documentation establishing that the ownership of the manufactured structure and land upon which the structure is located is the same, the assessor must classify the manufactured structure as real property.

Example 1: The land is in the name of Pat Public, Inc., a corporation, and the manufactured structure is in the name of Pat Public. Because a corporation is a different legal entity than an individual, the ownership is not the same, so the manufactured structure must be classified as personal property.

Example 2: A husband and wife are owners of a parcel of land upon which a manufactured structure is located. The ownership document for the manufactured structure is in the husband's name only. The ownership is not the same and the manufactured structure must be classified as personal property.

Example 3: Pat Public owns a manufactured structure and is buying on contract the parcel of land upon which the structure is located. For purposes of ORS 308.875 the ownership is the same and the manufactured structure must be classified as real property.

(2) When the owner of a manufactured structure has a leasehold estate of 20 years or more, and the lease specifically permits the owner to record that lease in the county deed records, the owner may complete an application as prescribed by DCBS to have the home classified as real property. If the assessor determines that the manufactured structure qualifies for recording as required by ORS 446.626, and the lease has subsequently been recorded in the county deed records, the assessor must then classify the home as real property.

(3) When the owner of a manufactured structure is a member of a manufactured dwelling park nonprofit cooperative formed under ORS 62.800 to 62.815 that owns the land on which the manufactured structure is located, the owner may complete an application as prescribed by DCBS to have the home classified as real property. If the assessor determines that the manufactured structure qualifies for recording as required by ORS 446.626, the assessor must then classify the home as real property.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 308.875

Hist.: RD 11-1990, f. 12-20-90, cert. ef. 12-31-90; RD 6-1994, f. 12-15-94, cert. ef. 12-30-94; RD 5-1996, f. 12-23-96, cert. ef. 12-31-96; REV 9-2006, f. 12-27-06, cert. ef. 1-1-07; REV 11-2009, f. 12-21-09, cert. ef. 1-1-10; Renumbered from 150-308.875-(A), REV 59-2016, f. 8-13-16, cert. ef. 9-1-16

150-309-0110 (150-309.100(3)-(C))

Those Authorized to Sign Petitions to the Board of Property Tax Appeals (BOPTA)

(1) For purposes of appeals filed with BOPTA,

(a) "Petitioner" means an owner of the property or person with an interest in the property that obligates the person to pay taxes imposed on the property.

(b) "Representative" means a person described in section (4) or (5) of this rule.

(2) If the petitioner is a business or other legal entity, a person who can legally bind the business or other legal entity may sign the petition. For example:

(a) For a corporation: officers such as president, vice-president, secretary, treasurer, CEO, or managing officer.

(b) For a limited liability company (LLC): a member or the manager of an LLC.

(c) For a church: a pastor, rector, deacon, president of the board, or senior board member.

(d) For an association: the president or managing officer.

(e) For a partnership: a general partner.

(f) For a sole proprietorship: the owner.

(g) For a trust: a trustee, managing member, or managing agent.

(h) For any business entity: an employee regularly employed in the tax matters of the business.

(3) If the petitioner is a person who holds an interest in the property that obligates the person to pay the taxes imposed on the property, proof of the obligation must accompany the petition to the board. An interest that obligates the person to pay the taxes:

(a) Includes a contract, lease, or other intervening instrumentality; but,

(b) Does not include mortgage agreements in which the mortgagee (the company that holds the mortgage) agrees to pay the taxes.

(4) An attorney at law authorized to practice in Oregon may represent a petitioner. Written authorization to represent is not required. The attorney's assigned Oregon State Bar Association number must be included on the petition.

(5) The following persons may sign a petition and act as the petitioner's representative before BOPTA if they have written authorization from the petitioner or proper court appointment. The petition must be accompanied by a power of attorney, court appointment, or other signed authorization that specifically grants that person the authority to represent the petitioner in tax matters.

(a) Any relative of an owner of the property. For purposes of this rule, the term "relative" means any of the following:

(A) A spouse;

(B) A son, grandson, daughter, granddaughter, stepson or stepdaughter;

(C) A brother, brother-in-law, sister, sister-in-law, stepbrother, or stepsister;

(D) A father, mother, stepfather, stepmother, or grandparent;

(E) A nephew or niece; or

(F) A son-in-law, daughter-in-law, father-in-law or mother-in-law.

(b) A person duly qualified to practice as a certified public accountant or public accountant in the State of Oregon. The accountant's Oregon certificate or license number must be included on the petition.

(c) A legal guardian or conservator who is acting on behalf of an owner of the property.

(d) A real estate broker or principal real estate broker licensed under ORS 696.022.

(e) A state certified appraiser or state-licensed appraiser licensed under ORS 674.310 or an appraiser registered under ORS 308.010.

(f) The lessee of the property.

(g) A person who holds a general power of attorney signed by an owner of the property. The person filing the petition must provide a copy of the general power of attorney with the petition.

(6) A board must issue a formal order dismissing any petition it receives that is not signed by a person authorized under ORS 309.100 or this rule.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 309.100

Hist.: Hist.: RD 9-1984, f. 12-5-84, cert. ef. 12-31-84; RD 16-1987, f. 12-10-87, cert. ef. 12-31-87; RD 9-1989, f. 12-18-89, cert. ef. 12-31-89, Renumbered from 150-309.100(2)(c); RD 8-1991, f. 12-30-91, cert. ef. 12-31-91; RD 2-1992, f. 5-28-92, cert. ef. 6-1-92; RD 6-1993, f. 12-30-93, cert. ef. 12-31-93; RD 6-1994, f. 12-15-94, cert. ef. 12-30-94; RD 1-1995, f. 12-29-95,

cert. ef. 12-31-95; RD 9-1997, f. & cert. ef. 12-31-97; REV 8-1998, f. 11-13-98, cert. ef. 12-31-98; REV 11-2000, f. 12-29-00, cert. ef. 12-31-00; Renumbered from 150-309.100(2)-(C), REV 10-2002, f. & cert. ef. 12-31-02; REV 6-2003, f. & cert. ef. 12-31-03; REV 9-2006, f. 12-27-06, cert. ef. 1-1-07; Renumbered from 150-309.100(3)-(C), REV 26-2016, f. 8-12-16, cert. ef. 9-1-16

150-309-0130 (150-309.100-(D))

Definition of Person Who Holds an Interest in the Property and Procedures for Transfers of Ownership or Interest

This rule supplements the definition of “petitioner” found in OAR 150-309.100(3)-(C).

(1) The petitioner in an appeal to the board of property tax appeals (BOPTA) under ORS 309.100 must possess or acquire legal standing to appeal during the petition filing period. The petition filing period begins the date following the date the tax statements are mailed for the current tax year and ends December 31 or the last day for filing a petition under ORS 305.820.

(2) For purposes of appealing to BOPTA, a person who holds an interest in the property as described in subsection (3) of this rule, that obligates the person to pay the taxes imposed on the property shall be defined as a person or entity that:

(a) Holds an interest in the property that obligates the person or entity to pay all or a portion of the taxes imposed on the property for the current tax year at the time the petition is filed; or

(b) Has held an interest in the property that obligated the person or entity to pay all or a portion of the taxes imposed on the property for the current tax year after July 1 but prior to the time the petition is filed; or

(c) Will hold an interest in the property by the last day for filing a petition with BOPTA that will obligate the person or entity to pay all or a portion of the taxes imposed on the property for the current tax year.

(3) Standing to appeal to BOPTA as a person who holds an interest other than an ownership interest must be established through an intervening instrumentality such as a contract or lease that proves the person or entity is obligated to pay all or a portion of the taxes imposed on the property for the current tax year. Escrow instructions signed by a seller in a transaction that is consummated during the period from July 1 through the last day for filing a petition with BOPTA may also be used to establish such an interest.

(4) When an ownership or other interest is transferred on or after July 1 but prior to the end of the petition filing period or a question arises regarding ownership or the existence of a present obligation to pay taxes, BOPTA must determine whether the petitioner has standing to appeal. The following examples are intended to give guidance to the clerk for purposes of determining

whether a Notice of Defective Petition should be sent under OAR 150-309.100(3)-(B) and to the board in its final determination regarding the standing of the petitioner:

Example 1: The clerk of the board receives a petition on November 5 and reviews the petition on November 20 according to the guidelines in OAR 150-309.100(3)-(C) and this rule. When the clerk reviews the petition, the county records indicate that the petitioner sold the property on October 30. Because the petitioner did not own the property when the petition was filed, the petitioner must establish standing as a person who holds an interest in the property that obligates the petitioner to pay the taxes imposed on the property for the current tax year. The petitioner can do so by submitting a copy of the escrow instructions or other document that shows the petitioner must pay all or a portion of the property taxes for the current tax year.

Example 2: The clerk of the board receives a petition on October 29 and reviews the petition on November 19 according to the guidelines in OAR 150-309.100(3)-(C) and this rule. When the clerk reviews the petition, the county records indicate that the petitioner sold the property on August 13. Because the petitioner did not own the property when the petition was filed, the petitioner must establish standing as a person who holds an interest in the property that obligates the petitioner to pay the taxes imposed on the property for the current tax year. Even though the petitioner sold the property prior to the beginning of the petition filing period, the petition will be allowed if the petitioner has a present obligation to pay the taxes as demonstrated by a copy of the escrow instructions or other document that shows the petitioner must pay all or a portion of the property taxes for the current tax year.

Example 3: The clerk of the board receives a petition on December 4. The clerk reviews the petition on December 10. The petitioner has included a copy of an earnest money agreement to purchase property with a projected closing date of December 28. The clerk sends a Notice of Defective Petition on December 17 asking the petitioner to provide proof that the petitioner owned the property on December 31 or the last day for filing a petition under ORS 305.820. The petitioner is given 20 days as provided in OAR 150-309.100(3)-(B) to provide proof of ownership. The clerk also has the option of waiting until after December 31 to send the notice to allow more time for county ownership records to be updated. If proof is provided (or county records are updated) that confirms the petitioner owned the property by December 31, the petitioner has standing to appeal to BOPTA as the owner of the property.

Example 4: The clerk of the board receives a petition on December 23. The petitioner includes a copy of an earnest money agreement to purchase property with a projected closing date of January 19. The language of the earnest money agreement does not include a present obligation for the petitioner to pay the taxes imposed on the property. The petitioner lacks standing to appeal because the petitioner will not own or hold an interest in the property that obligates the petitioner to pay the taxes imposed on the property until after the deadline for filing a petition with BOPTA.

(5) Lenders that hold an interest in property as security against a loan generally lack standing to appeal to BOPTA. See OAR 150-309.100(3)-(C) subsection (3)(b). However, in the event of a default or foreclosure proceeding, the lender may acquire standing if specific language in the

contract allows or requires the lender to assume the tax obligation or through actual assumption of ownership prior to the deadline for filing a petition.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 309.100

Hist.: REV 11-2009, f. 12-21-09, cert. ef. 1-1-10; Renumbered from 150-309.100-(D), REV 26-2016, f. 8-12-16, cert. ef. 9-1-16

150-309-0170 (150-309.110(1)-(C))

Adjustments to Personal Property Value

Whenever the board of property tax appeals reduces personal property value, the order shall list the real market value of the individual items or categories/schedules as submitted on the petition, and the values ordered by the board.

Example 1: If the petitioner is appealing the value of a single item of personal property, the order shall list the real market value on the tax roll of the item being appealed; the real market value of the item as corrected or sustained by the board; the total real market value on the tax roll of all property assessed to the account; and the total real market value of all property assessed to the account as corrected or sustained by the board.

Example 2: If the petitioner is appealing all of the items in a schedule as listed in the personal property return filed under ORS 308.290, the board's order shall show the total real market value on the tax roll of the personal property listed in the schedule; the total real market value for the schedule as corrected or sustained by the board; the total real market value on the tax roll of all property assessed to the account; and the total real market value of all property assessed to the account as corrected or sustained by the board.

Example 3: If the basis of the appeal is the model year, purchase date and price, or the valuation factor used to arrive at the value of any or all of the items in all five schedules, the board's order shall state the basis for any changes.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 309.110

Hist.: RD 9-1989, f. 12-18-89, cert. ef. 12-31-89; RD 8-1991, f. 12-30-91, cert. ef. 12-31-91; RD 6-1994, f. 12-15-94, cert. ef. 12-30-94; RD 9-1997, f. & cert. ef. 12-31-97; Renumbered from 150-309.110(1)-(C), REV 26-2016, f. 8-12-16, cert. ef. 9-1-16

150-311-0140 (150-311.205(1)(a))

What Is a Clerical Error

(1) Clerical errors are those procedural or recording errors which do not require the use of judgment or subjective decision making for their correction. A clerical error is an arithmetic or copying error or an omission on the roll or misstatement of property value that is apparent from assessor office records without speculation or conjecture, assumption or presumption, and that is correctable without the use of appraisal judgment or the necessity to view the property.

(2) Clerical errors are those which, had they been discovered by the assessor prior to the certification of the assessment and tax roll of the year of assessment, would have been corrected as a matter of course.

(3) An error is a clerical error or omission on the roll if all the facts necessary to correct the error or omission on the roll are contained in the records and could be readily determined by an impartial person examining these records.

(a) Records include, but are not limited to, field notes, the assessment roll, tax cards, deeds, vouchers and appraisal cards and jackets, which are regularly maintained by the assessor's office and used to determine value.

Example 1: "A" owns a parcel of land with a house on it. "A" divides the land and sells part to "B," but retains that part of the land with the house. The assessor places the value of the house on "B's" land. The value of the house was placed upon the wrong tax lot. It was not, in the words of 311.207 "from any cause been omitted, in whole or in part, from assessment and taxation on the current assessment and tax rolls &" It's on the roll but on the wrong account. Thus, the property was never actually omitted from the roll but clerically placed on the wrong parcel of land.

This comes within the definition of clerical error because it can be corrected solely from the records of the assessor as these records reflect the correct situation which, if discovered by the assessor before certification of the assessment and tax roll, would have been corrected as a matter of course and is correctable without the use of appraisal judgment or the necessity to view the property.

Example 2: A tract of land was zoned agricultural prior to April. Late in April of the same year, this property was rezoned to residential, appraised, and billed accordingly. In July of the same year, the Planning Commission again caused the property to be rezoned to agricultural. When it was reappraised in a later year, the appraiser overlooked the rezoning and appraised the tract on the basis of a residential zone, thus giving it a higher valuation.

Evidence shows that at the last appraisal the appraisal jacket of the taxpayer's property had the residential zone still on the outside but that there was a note inside of the appraisal jacket indicating the agricultural zoning. Had the appraiser looked inside of the jacket, the appraiser would have seen the latest rezoning note and would not have relied on the residential zone on the outside of the jacket.

This comes within the definition of clerical error because it can be corrected solely from the records of the assessor as these records reflect the correct situation which, if discovered before certification of the assessment and tax roll, would have been corrected as a matter of course. The correction can be made without the use of appraisal judgment or the necessity to view the property because the correct value (i.e., value based on an agricultural zone) appears in the records of the assessor.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 311.205

Hist.: RD 11-1990, f. 12-20-90, cert. ef. 12-31-90; RD 8-1991, f. 12-30-91, cert. ef. 12-31-91;

Renumbered from 150-311.205(1)(a), REV 28-2016, f. 8-12-16, cert. ef. 9-1-16

150-311-0150 (150-311.205(1)(b)-(A))

Error Corrections and Valuation Judgment Under 311.205

(1) Except as provided in ORS 311.205(1)(b), and section (3) of this rule, the officer may not correct an error or omission on the roll of value of land; improvement; personal or other property; or of any part, parcel or portion of land, improvement, personal or other property, if the correction requires that the officer exercise judgment to determine the value, formulate an opinion as to value, or inquire into the state of mind of the appraiser. Mistakes of this nature may be:

(a) Thinking that a house has a basement when it does not;

(b) Making a mathematical error when computing the square footage, the acreage, or some other factor; or

(c) Errors made in calculating a real market value. For example, in appraising bare land, the appraiser may simply multiply the number of acres by the per acre value for that class of land. The appraiser may also then make adjustments to that result for size, shape, configuration, or other factors which affect the value of bare land. If the appraiser makes a mistake in any of these computations or assumptions of fact, these are mistakes that have entered into the appraiser's determination of judgment and are not subject to correction.

Example 1: Taxpayer owned some 33.07 acres of land. The assessor mistakenly carried the property on the roll as 37.63 acres. The assessor arrived at a value per acre for each classification and then multiplied the per acre value times the number of acres in the tract. Although the assessor used unit values in arriving at a total assessment, the assessor may also have made some adjustments in the final figure for special features or qualities peculiar to the property. The figures may be wrong but the assessor's judgment of the parcel's value may be right. Because it is the total assessment that is subject to question, and because more elements than simply the matter of acreage can be used to arrive at a total assessment, this is a case of value judgment and is not correctable.

Example 2: A taxpayer sold two acres of his 8.33 acre parcel. Upon notice of that sale, the assessor's office started the administrative process of setting up a new account and revising the value of the old account. The new account cards for the two-acre parcel were set up and the value put on the roll. However, in the administrative process, no change in the acreage and value was made on the old appraisal envelopes and cards for the remaining 6.33 acres. Consequently, the remaining 6.33 acres were placed upon the roll at the same values used prior to the sale. There are two errors to consider here. One is the fact that the assessor placed the original 8.33 acreage on the roll at the same value used prior to the sale.

This is an error in valuation judgment, not a clerical error. Although this may appear to be a mathematical error due to the failure of one of the clerks, it could just as well be the assessor mistaken in fact and judgment. The situation is similar to that of an assessor mistaken as to the number of acres or the number of square feet in a given property. The figures may be wrong but the assessor's judgment of the parcel's value may be right. Simply "subtracting" the prorated value of the two-acre parcel from the value of the 8.33 acre parcel does not necessarily result in the real market value for the 6.33 acre parcel. The appraiser must also look to the highest and best use, lay of the land, and other considerations that would affect value. In these circumstances, the statutory scheme requires that the taxpayer be sufficiently cognizant of his property values to object and appeal if necessary. Since both the appraisal cards and the assessment roll were not changed, it must be presumed that the assessor intended those values to be used, subject to appeal. The second error is the failure of the assessor to reduce the acreage on the original parcel from 8.33 to 6.33 acres. This is a clerical error because the correct facts are evident from the assessor records and there is no speculation or conjecture as to value.

Example 3: A parcel of land has been carried on the roll for several years as five acres. The parcel sells and the buyer requires a survey. The surveyor arrives at a measurement of 4.72 acres. This is an error in valuation judgment and is not correctable under ORS 311.205(1)(a) as a clerical error or under 311.205(1)(c) as an error or omission on the roll of any kind. Because it is the total assessment that is subject to question, and because more elements than simply the matter of acreage can be used to arrive at a total assessment, this is a case of value judgment and is not correctable. The assessor may correct the acreage on the next assessment and tax roll and reappraise the parcel for value, if necessary.

(2) If it is unclear whether an error or an omission on the roll is a clerical error or an error in valuation judgment, the error or omission on the roll shall be considered an error or omission in valuation judgment. For example, an error in acreage or square footage in the appraiser field notes or a failure to value or list a component upon physical reappraisal may not be corrected because the error may not necessarily have resulted in an error of real market value as finally determined and carried to the assessment and tax roll.

(3) As provided in ORS 311.205(1)(b), the officer in charge of the roll may correct an error in valuation judgment when a timely appeal has been filed in the Magistrate Division or Regular Division of the Oregon Tax Court alleging that the value on the roll is incorrect, if the correction results in a reduction of the tax owed on the account. The officer may not correct an error in valuation judgment under 311.205(1)(b) in response to an untimely appeal or an appeal that is otherwise not within the jurisdiction of the tax court.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 311.205

Hist.: RD 11-1990, f. 12-20-90, cert. ef. 12-31-90; RD 8-1991, f. 12-30-91, cert. ef. 12-31-91; Renumbered from 150-311.205(1)(b), REV 6-2003, f. & cert. ef. 12-31-03; REV 7-2008, f. 8-29-08, cert. ef. 8-31-08; Renumbered from 150-311.205(1)(b)-(A), REV 28-2016, f. 8-12-16, cert. ef. 9-1-16

150-311-0160 (150-311.205(1)(b)-(B))

Roll Correction for Nonexistent Property

Property or improvements, which did not exist, but were included on the assessment roll at the time of the last appraisal shall be corrected, when discovered, under ORS 311.205(1)(b) and 311.206.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 311.205

Hist.: RD 9-1989, f. 12-18-89, cert. ef. 12-31-89; RD 11-1990, f. 12-20-90, cert. ef. 12-31-90, Renumbered from 150-311.205(1)(c); REV 6-2003, f. & cert. ef. 12-31-03, Renumbered from 150-311.205(1)(c)-(A); Renumbered from 150-311.205(1)(b)-(B), REV 28-2016, f. 8-12-16, cert. ef. 9-1-16

150-311-0170 (150-311.205(1)(b)-(C))

What is an "Error or Omission on the Roll of Any Kind"

(1) The officer may correct an error or omission on the roll of any kind if the correction does not require the exercise of valuation judgment. "Valuation judgment" includes but is not limited to selection of appraisal methodology or the estimation of functional and economic obsolescence adjustments. Errors or omissions that may be corrected under this subsection include, but are not limited to:

(a) The elimination of an assessment to one taxpayer of property belonging to another on the assessment date.

Example 1: If a deed of a sale is never recorded, the assessor records would not reflect the new ownership. Because the records do not reflect the correct information, it is not correctable as a clerical error but is correctable as an error or omission on the roll of any kind.

(b) The assessment of property more than once for the same year or assessment of nonexistent property.

(c) The placement of property on the assessment and tax roll of the wrong county or assessment on behalf of the wrong jurisdiction.

Example 2: A utility company reported certain wire and pipe mileage as being in one code area when it was in fact located in another area.

(d) The elimination or partial elimination of an assessment of property that is entitled to exemption from taxation or special assessment or entitled to partial exemption from taxation.

(e) The elimination or partial elimination of an assessment of personal property resulting from an error made by the taxpayer on a personal property return if the personal property is entitled to exemption or is otherwise not taxable.

(f) The correction of a value changed on appeal.

(g) The application of an incorrect trending or indexing factor.

Example 3: The trending factor developed for the property class in the area is 115. Through a transposition, a factor of 151 is incorrectly applied. This is a correctable error.

(h) The use of the wrong property classification.

Example 4: The property is an improved single family residential property that is classified 1-0-1. The property was incorrectly classed as a 2-0-1 and therefore received the wrong trend factor. Both the property classification and the trend factor may be corrected.

Example 5: The assessor has assessed farm property at market value on the belief that the zoning was not Exclusive Farm Use. Later the assessor discovers the land was in an Exclusive Farm Use Zone and should have been assessed at its farm use value. Because the records of the assessor failed to reflect the proper status of the property, this is not correctable as a clerical error. Because a correction can be made without the use of appraisal judgment, this is not a case of valuation judgment under ORS 311.205(1)(b) and is correctable as an error or omission on the roll of another kind.

(i) The correction of an error or omission in the computation or application of the tax rate.

Example 6: A tax rate error is correctable. A water district shares boundaries with a city. The city annexes property from the water district. The boundary change information was not filed timely with the assessor and the Department of Revenue and should not have been considered in the calculation of the taxes. The county should make the correction to the tax calculation and refund or assess the properties in the districts as appropriate so they have been assessed the correct amount of tax

(j) The correction of an error or omission on the roll that arises from inaccurate reporting of assets, or of facts about assets by a taxpayer on a return filed under ORS 308.290.

Example 7: A taxpayer reports a machinery asset on both its real and personal property accounts. The cost is double-reported for valuation purposes.

Example 8: A taxpayer reports assets transferred to the site at their net book value rather than original cost. The cost is inaccurately reported for valuation purposes.

This error or omission may be corrected only if the incorrect calculation of value was a result of a simple mathematical extension and does not require a new valuation judgment.

(A) The error or omission may be corrected if the taxpayer subsequently provides accurate asset information, and if no additional or different valuation judgment is required to make the correction.

(B) When a correction of inaccurate reporting of assets or of facts about assets by a taxpayer results in a reduction of tax and a refund under ORS 311.806, no interest is paid under 311.812.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 311.205

Hist.: RD 11-1990, f. 12-20-90, cert. ef. 12-31-90; RD 6-1994, f. 12-15-94, cert. ef. 12-30-94; Renumbered from 150.311.205(1)(c)-(B) by REV 6-2003, f. & cert. ef. 12-31-03; Renumbered from 150-311.205(1)(b)-(C), REV 28-2016, f. 8-12-16, cert. ef. 9-1-16

150-311-0180 (150-311.205(3))

Corrections to County Assessment and Tax Rolls Made Under ORS 311.206

When a county makes a change to the roll under ORS 311.205(1)(c) in response to direction from the Department of Revenue the change must be considered as being done by order of the department for purposes of 311.206. No additional notices to the taxpayer are required.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 311.205

Hist.: REV 8-2000, f. & cert. ef. 8-3-00; Renumbered from 150-311.205(3), REV 28-2016, f. 8-12-16, cert. ef. 9-1-16

150-311-0210 (150-311.216)

Property Subject to Assessment as Omitted Property

(1) Omitted property includes any real or personal property, or part thereof that has been omitted from the certified assessment and tax roll for any reason. Omitted property may include, but is not limited to, a separate freestanding structure or improvement, an addition that increases the

square footage of a structure or improvement, a remodel which increases a structure's real market value, or real or personal property machinery and equipment.

(2) Property may be added to the roll under ORS 311.216 if:

(a) Omitted due to the assessor's lack of knowledge of its existence,

(b) Improvements are added to or made a part of a property after that property has been physically appraised, and are later discovered by the assessor,

(c) Improvements have been included in error on another account,

(d) Omitted from a return filed pursuant to ORS 308.290, including understatement of costs for new property or improvements to property, or

(e) Omitted for any other reason.

(3) Improvements which are in existence and are an integral part of property which is physically appraised may not later be revalued and added as omitted property under ORS 311.216. Undervaluation of a property due to the assessor's failure to consider a portion of the property is not omitted property correctable under 311.216.

(4) When omitted property is discovered and its contribution to an account's value is added under ORS 311.216, the value of the previously existing portion of the account cannot be adjusted.

Example 1: Two years after a reappraisal, a homesite is developed, and a new single family residence is constructed. The new construction and the site development are discovered on the next physical appraisal. The assessor adds the value of the single family residence and the site development as omitted property under ORS 311.216.

Example 2: "A" owns a parcel of land with a cabin on it. "A" divides the parcel and sells part to "B", but retains the part with the cabin. The assessor incorrectly places the value of the cabin on "B's" account. When the error is discovered, "B's" value can be corrected under ORS 311.205, and "A's" account must be corrected under ORS 311.216 as omitted property.

Example 3: During a physical appraisal the assessor adds no value contribution for a reinforced concrete floor, and a manger with steel stanchions in a loft barn. The assessor later realizes that the loft barn is undervalued. The reinforced concrete floor and manger with steel stanchions may not be added as omitted property under ORS 311.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 311.216

Hist.: RD 6-1986, f. & cert. ef. 12-31-86; RD 8-1991, f. 12-30-91, cert. ef. 12-31-91; RD 6-1994, f. 12-15-94, cert. ef. 12-30-94; REV 8-1998, f. 11-13-98, cert. ef. 12-31-98, Renumbered from

150-311.207; REV 4-2011, f. 12-30-11, cert. ef. 1-1-12; Renumbered from 150-311.216, REV 28-2016, f. 8-12-16, cert. ef. 9-1-16

Prior Rule Number	New Number	OAR Titles
DIVISION 18		JUDGMENTS, EXECUTION AND GARNISHMENT
150-18.385	150-018-0010	Oregon Department of Revenue Tax Garnishments and Orders to Withhold Child or Spousal Support
150-18.385-(A)	150-018-0020	Oregon Department of Revenue Other Agency Account Garnishments
150-18.855(5)	150-018-0030	Appeal Period after Garnishment Challenge Denied
150-18.855(6)	150-018-0040	Garnishment of Wages
DIVISION 90		NOTICE OF TAX PROVISIONS TO TENANTS OF CLOSING MANUFACTURED DWELLING PARK
150-90.650	150-090-0600	Notice of Tax Provisions to Tenants of Closing Manufactured Dwelling Park
DIVISION 118		INHERITANCE TAX
150-118.005	150-118-0010	Definitions
150-118.010	150-118-0020	Deductions Allowed in Determining Estate Tax or Fiduciary Income Tax
150-118.010(1)	150-118-0030	Imposition of Tax
150-118.010(2)	150-118-0040	Deductions Allowed on Either the Inheritance Tax Return or the Fiduciary Income Tax Return
150-118.010(3)	150-118-0050	Apportionment of Tax
150-118.010(4)(b)	150-118-0060	Reciprocal Exemption of Intangible Personal Property of Nonresident Decedent
150-118.010(7)	150-118-0070	Separate Oregon Elections
150-118.010(8)	150-118-0080	Elections
150-118.100(1)	150-118-0090	Due Dates and Extensions of Time to File
150-118.100(6)	150-118-0100	Property Values and Appraisals
150-118.140	150-118-0110	Estate Tax Credit for Natural Resource Property
150-118.160	150-118-0120	Filing Requirements for Estate Tax Returns
150-118.160-(B)	150-118-0130	Inheritance Tax Return; Extension of Time to File
150-118.171	150-118-0140	Procedure for Determination
150-118.225	150-118-0150	Extension of Time to Pay Tax
150-118.250	150-118-0160	Estate Tax Receipt
150-118.260	150-118-0170	Penalties and Interest
150-118.260(6)	150-118-0180	Refund of Excess Payment
150-118.265	150-118-0190	Application for Determination of Estate Tax and Discharge from Personal Liability
150-118.300	150-118-0200	Bond for Deferment of Tax
DIVISION 137		CRIMINAL FINE AND ASSESSMENT ACCOUNT DISTRIBUTION
150-137.300	150-137-0010	Criminal Fine Account Distribution
DIVISION 180		CIVIL PENALTIES FOR NON PARTICIPATING MANUFACTURERS OF THE MASTER, SETTLEMENT AGREEMENT
150-180.455	150-180-0010	Civil Penalties for Non Participating Manufacturers of the Master Settlement Agreement
DIVISION 181A		CRIMINAL RECORDS CHECK AND FITNESS DETERMINATION RULES
150-181.534(9)	150-181-1010	Statement of Purpose and Statutory Authority
150-181.534(9)-(A)	150-181-1020	Definitions
150-181.534(9)-(B)	150-181-1030	Subject Individual

Prior Rule Number	New Number	OAR Titles
150-181.534(9)-(C)	150-181-1040	Criminal Records Check Process
150-181.534(9)-(D)	150-181-1050	Preliminary Fitness Determination
150-181.534(9)-(E)	150-181-1060	Hiring or Appointing on a Preliminary Basis
150-181.534(9)-(F)	150-181-1070	Final Fitness Determination
150-181.534(9)-(G)	150-181-1080	Crimes Relevant to a Fitness Determination
150-181.534(9)-(H)	150-181-1090	Incomplete Fitness Determination
150-181.534(9)-(I)	150-181-1100	Notice to Subject Individual of Fitness Determination
150-181.534(9)-(J)	150-181-1110	Appealing a Fitness Determination
150-181.534(9)-(K)	150-181-1120	Recordkeeping and Confidentiality
150-181.534(9)-(L)	150-181-1130	Authorized Designees
150-181.534(9)-(M)	150-181-1140	Fees
DIVISION 183		DESCRIPTION OF ORGANIZATION
150-183.330	150-183-0010	Obtaining Information from the Department
150-183.341(2)	150-183-0020	Oregon Attorney General's Model Rules of Procedure Under the Administrative Procedure Act
150-183.341(4)	150-183-0030	Notifying Interested Parties of Intended Rulemaking Actions
DIVISION 192		PUBLIC RECORDS
150-192.440	150-192-0400	Public Records Requests
150-192.501	150-192-0500	Department Records Exempt from Disclosure
DIVISION 198		SPECIAL DISTRICTS
150-198.955(3)(a)	150-198-0900	Assets of Dissolved Districts
DIVISION 222		CITY BOUNDARY CHANGES; MERGERS; CONSOLIDATION; WITHDRAWALS
150-222.111	150-222-0100	Phase in of City Tax Rate
150-222.111(3)	150-222-0110	Calculating Phase-in City Tax Rates
DIVISION 267		MASS TRANSIT DISTRICTS
150-267.380(1)(c)	150-267-0010	Wages
150-267.380(2)	150-267-0020	Wages Exempt from Transit Payroll Tax
150-267.380(2)(h)	150-267-0030	Employer-Employee Application
150-267.380(4)	150-267-0040	Items Included in Wages
150-267.385(3)	150-267-0050	Reports and Payments
DIVISION 276		PUBLIC BUILDINGS
150-276.595	150-276-0010	Field Office Parking
DIVISION 280		LOCAL BUDGET
150-280.060(A)	150-280-0010	Calculating the Estimated Dollar Weighted Life for Local Option Taxes
150-280.075	150-280-0020	Tax Election Ballot Measure Requirements
DIVISION 285C		ENTERPRISE ZONES
150-285C.140(12)	150-285-3100	Waiver of Enterprise Zone Application for Authorization Filing Deadline Requirement

Prior Rule Number	New Number	OAR Titles
150-285C.180	150-285-3200	Enterprise Zone Statutory Definitions
150-285C.409	150-285-3400	Commencement and Duration of Long-Term Nonurban Oregon Enterprise Zone Exemption
150-285C.420	150-285-3410	Assessor's Action When A Long-Term Nonurban Oregon Enterprise Zone Facility is Disqualified
150-285C.420-(A)	150-285-3420	Criteria for disqualification
DIVISION 291		PERSONAL INCOME TAX SURPLUS REFUND
150-291.349	150-291-0300	Procedures for Handling State Personal Income Tax Surplus Credit
DIVISION 293		AUTHORITY TO MAKE REFUNDS
150-293.250(2)	150-293-0010	Assigning Delinquent Accounts
150-293.445(4)	150-293-0020	Refunds on Receivable Accounts
150-293.475(3)	150-293-0030	Duplicate Checks
150-293.525(1)(b)	150-293-0040	Notification of Requirement to Make Payments by Electronic Funds Transfer; Penalty for Noncompliance; Exceptions
DIVISION 294		LOCAL BUDGET
150-294.175	150-294-0100	Department of Revenue Review of the County Assessment, Appeal, Collection, and Distribution of Property Taxes
150-294.175-(B)	150-294-0105	Expenditures for Assessment and Taxation
150-294.175-(C)	150-294-0110	Definition: Certification of Compliance. Plan to Achieve Adequacy
150-294.175(2)-(A)	150-294-0115	Contents of Grant Application
150-294.175(2)-(B)	150-294-0120	Estimates of Expenditures for Assessment and Taxation
150-294.175(6)	150-294-0125	Certification
150-294.181	150-294-0130	Alternative Method for Certification
150-294.187	150-294-0140	Turnovers from the CATF to the CAFFA Account
150-294.187(1)(c)	150-294-0150	Calculation of Interest on Late Payments
150-294.311	150-294-0300	Definition of Taxing Authority
150-294.311(6)	150-294-0310	Definition of Budget Document
150-294.311(31)	150-294-0320	Definition of Organizational Unit
150-294.338(2)	150-294-0330	Budgeting Grants, Gifts, Bequests, and Devises
150-294.346	150-294-0340	Establishing a Financial Reserve Fund
150-294.346-(A)	150-294-0350	"Reserved for Future Expenditure" Requirement
150-294.358	150-294-0360	Detail Sheets for Biennial Budgets
150-294.361(1)-(A)	150-294-0370	Resources Are Not Required to Be Budgeted
150-294.361(1)-(B)	150-294-0380	Negative Resources
150-294.361(2)	150-294-0390	Budget Resources
150-294.368(2)	150-294-0400	Estimating Tax Revenue for Biennial Budgets
150-294.388	150-294-0410	Proposed Expenditures-Required Presentation
150-294.388(1)-(A)	150-294-0420	Governmental Fund Definitions

Prior Rule Number	New Number	OAR Titles
150-294.388(7)	150-294-0430	General Operating Contingencies
150-294.398	150-294-0440	Unappropriated Ending Fund Balance
150-294.414	150-294-0450	Quorum Necessary to Hold Meeting
150-294.426(8)	150-294-0460	Charging for Budget Document Copies
150-294.438	150-294-0470	Reporting Historical Data for Published Budget Summaries
150-294.453(1)	150-294-0480	Quorum Necessary to Hold Meeting
150-294.456(1)-(A)	150-294-0490	Property Taxes Certified
150-294.456(1)-(C)	150-294-0500	Publishing of Amended Budget Document
150-294.456(3)	150-294-0510	Manner of Appropriations
150-294.458(3)-(A)	150-294-0520	Documents to File When Certification Cannot Be Certified By July 15
150-294.458(3)-(B)	150-294-0530	Budget Certification Document to Be Submitted
150-294.463(3)	150-294-0540	Transfers of Appropriations
150-294.471	150-294-0550	Supplemental Budget Procedures
150-294.900	150-294-0800	Councils of Governments Subject to Certain Budgetary Requirements
		Members of the Budget Committee: Governing Body and Appointees. Definition of Representatives of the Services Provided
150-294.905(2)	150-294-0810	for a Council of Government
150-294.905(4)	150-294-0820	Restrictions on Appointive Budget Committee Members for a Council of Government
150-294.915	150-294-0830	Duties of the Budget Committee of a Council of Government
150-294.920	150-294-0840	Duties the Governing Body of a Council of Government
DIVISION 305		GENERAL ADMINISTRATION OF REVENUE LAWS — MULTISTATE TAX COMPACT
150-305.100	150-305-0010	Requirement for Social Security Numbers
150-305.100-(A)	150-305-0012	Notice of Rule Making
150-305.100-(B)	150-305-0014	Applicable Dates
150-305.100-(D)	150-305-0016	Electronic Filing
150-305.100-(E)	150-305-0018	Acceptance of Cash Payments
150-305.105	150-305-0030	Declaratory Rulings
150-305.120	150-305-0040	Public Notification of Delinquent Taxpayers
150-305.140	150-305-0050	Release of Tax Lien and Clouds on Title
150-305.140(3)(d)	150-305-0052	Release of Lien
150-305.145	150-305-0060	How to Appeal When the Department Denies a Request for Waiver of Penalty or Interest
150-305.145-(A)	150-305-0062	Discretionary Penalty Waivers for Information Returns
150-305.145(2)	150-305-0064	Accrual of Interest After Waiver
150-305.145(3)	150-305-0066	Discretionary Waiver of Interest
150-305.145(4)	150-305-0068	Discretionary Penalty Waivers
150-305.150	150-305-0080	Closing Agreements
150-305.155	150-305-0090	Settlement Offer

Prior Rule Number	New Number	OAR Titles
150-305.155-(A)	150-305-0092	Suspended Collection Status
150-305.155(1)(d)	150-305-0094	Cancellation of Liabilities Discharged in Bankruptcy
150-305.190	150-305-0100	Subpoena Issued by the Department
150-305.192	150-305-0110	Disclosure of Confidential Information Provided to the Department of Revenue
150-305.193	150-305-0120	Implied Consent
150-305.217	150-305-0130	When Deduction for Amounts Paid as Wages or Remuneration Permitted
150-305.220(1)	150-305-0140	Interest on Deficiencies and Delinquencies
150-305.220(2)	150-305-0142	Interest on Refunds
150-305.220(3)	150-305-0144	Interest Rate Formula Rule
150-305.222	150-305-0150	Defines Order for Purposes of Interest Rate Increase
150-305.222(3)	150-305-0152	Interest Rate Increase — Jurisdictional Only Appeals
150-305.228	150-305-0160	Penalty for Dishonored Checks
150-305.230	150-305-0170	Representation of Taxpayers before the Department of Revenue
150-305.242(2)	150-305-0180	Designation of Oregon Tax Matters Partner
150-305.242(5)	150-305-0182	Binding Actions of the Tax Matters Partner
150-305.265(1)	150-305-0190	Compromise of a Disputed Liability
150-305.265(1)-(B)	150-305-0192	Appeals of Interest Charged on the Underpayment of Estimated Tax
150-305.265(2)-(A)	150-305-0194	"Deficiency" Defined
150-305.265(2)-(B)	150-305-0196	Notices of Deficiency and Assessment Mailed When Authorization to Represent Signed
150-305.265(2)-(C)	150-305-0198	Reopening an Audit
150-305.265(4)(a)	150-305-0200	Adjustments Included in Deficiency Notice When Federal Audit Report Received
150-305.265(5)	150-305-0202	Language Used to Request a Conference or File Written Objections
150-305.265(6)-(A)	150-305-0204	Conferences: Purpose and Procedure
150-305.265(6)-(B)	150-305-0206	Written Objections: Procedures
150-305.265(10)	150-305-0208	Assessing Tax on Failure to File
150-305.265(11)	150-305-0210	Last Known Address
150-305.265(12)-(B)	150-305-0212	Interest on Deficiency
150-305.265(13)	150-305-0214	Penalties
150-305.265(14)	150-305-0216	Appeal from a Notice of Deficiency: Periods of Limitation
150-305.265(15)	150-305-0218	Waiver of a Conference or Written Objection; Direct Appeal of Deficiency
150-305.270(3)-(A)	150-305-0230	Claim for Refund
150-305.270(3)-(B)	150-305-0232	Notices of Proposed Refund Adjustment Mailed When Authorization to Represent Signed
150-305.270(4)-(A)	150-305-0234	Written Objections to a Proposed Refund Adjustment
150-305.270(4)-(B)	150-305-0236	Date of Notice
150-305.270(8)	150-305-0238	Audit Period for Refunds Issued without Examination
150-305.270(10)	150-305-0240	Proposed Refund Adjustment

Prior Rule Number	New Number	OAR Titles
150-305.285	150-305-0260	Relief for Subsequent Tax Years
150-305.295(1)(c)	150-305-0270	Beneficial Ownership
150-305.295(1)(d)	150-305-0272	Cancellation of Doubtful Liabilities
150-305.295(4)	150-305-0274	Refund of Penalty and Interest
150-305.295(6)	150-305-0276	Appeal Time Frame
150-305.305	150-305-0290	Concurrent Appeals
150-305.385(4)(a)-(A)	150-305-0300	"Methods of Collection" Defined
150-305.385(6)-(A)	150-305-0302	Contracts Requiring Certificate of Compliance with Oregon Tax Laws
150-305.385(6)-(B)	150-305-0304	Certificate of Compliance With Oregon Tax Laws
150-305.385(6)-(C)	150-305-0306	Circumstances Not in Violation of Oregon Tax Laws
150-305.385(7)	150-305-0308	Annual Certification Requirement
150-305.501	150-305-0320	Mediation
150-305.525	150-305-0330	Appeal Procedures
150-305.565(2)(a)	150-305-0340	Stay of Collection: When Collection Action Won't Be Stayed
150-305.612	150-305-0350	Offset of State Debt Through U.S. Treasury Offset Program
150-305.620(1)-(A)	150-305-0360	Rules Application
150-305.620(4)	150-305-0362	Appearance Procedure — Local Taxes Administered by the Department of Revenue
150-305.720(1)(a)	150-305-0370	Use of Checkoff Resources
150-305.725(1)	150-305-0380	Application and Signature Due Dates
150-305.727	150-305-0390	Certification of Nonprofit Entities for Instruction Listing
150-305.727(3)(a)	150-305-0392	Definitions of the Terms "Affiliated" and "Central Office"
150-305.727(3)(b)	150-305-0394	Signatures Must Be on Department's Form
150-305.727(3)(b)-(B)	150-305-0396	Signature Gathering Period
150-305.730	150-305-0410	Charitable Checkoff Financial Reporting Requirements
150-305.747	150-305-0420	Costs of Administration
150-305.749(3)	150-305-0430	Method of Distribution from Check-off Contributions and Reimbursement of Administrative Expenses
150-305.796	150-305-0450	Depositing Refunds into College Savings Account
150-305.810	150-305-0460	Verification of Returns, Statements, or Documents Filed Under Tax Law
150-305.820	150-305-0470	Date When Writing or Remittance Deemed Received by Department of Revenue
150-305.992	150-305-0480	Returns Not Filed for Three Consecutive Years; 100 Percent Penalty
DIVISION 306		SUPERVISION OF PROPERTY
150-306.115	150-306-0050	Supervisory Authority
150-306.115-(A)	150-306-0060	Sufficiency of a Petition
150-306.115-(C)	150-306-0070	Property Tax Conference Procedures
150-306.125(1)	150-306-0080	Electronic Data Transfer
150-306.126	150-306-0090	Confidentiality of Appraisals of Industrial Property Made by and Contained in Department of Revenue Files

Prior Rule Number	New Number	OAR Titles
150-306.126-(A)	150-306-0100	Determination of Responsibility for the Appraisal of Industrial Property
150-306.126-(B)	150-306-0110	Transmission of the Values for State-Appraised Industrial Properties
150-306.126-(C)	150-306-0120	Delegation of Responsibility for Industrial Property
150-306.132	150-306-0130	Oregon Land Information System Fund and the Oregon Map Project
150-306.135	150-306-0140	Statewide Base Map System and the Oregon Land Information System Advisory Committee Role, Membership and Meetings
150-306.265	150-306-0200	Application Filing by Telephonic Facsimile (FAX)
DIVISION 307		PROPERTY SUBJECT TO TAXATION
150-307.010(1)	150-307-0010	Real Property
150-307.020	150-307-0020	Personal Property Definitions
150-307.020(3)	150-307-0030	Personal Property
150-307.080	150-307-0040	Taxation of Property Associated with Mining Claims on Federal Land
150-307.110(1)	150-307-0050	Public Property Leased or Rented by Taxable Owner
150-307.112	150-307-0060	Property Held Under Lease
150-307.115(1)	150-307-0070	Property Used for Public Park or Recreation
150-307.120	150-307-0080	Guidelines for Exempt Port Property Subject to In Lieu Tax
150-307.120(3)(a)	150-307-0090	Request For Computation of In Lieu Tax Payment
150-307.123	150-307-0100	Strategic Investment Program
150-307.130-(A)	150-307-0120	Review Required in Determining Exempt Status of Property for Charitable Institutions
150-307.130(1)	150-307-0130	Literary Institution Defined
150-307.140	150-307-0140	Minimum Criteria Required in Determining Exempt Status of Property for Religious Organizations
150-307.140(4)	150-307-0150	Parsonage and Caretaker Residence Exemption Guidelines
150-307.145	150-307-0160	Definition of Schools and Academies
150-307.147	150-307-0170	Senior Center Property Exemption
150-307.150	150-307-0180	Burial Grounds, Cemeteries, Crematories
150-307.162(1)	150-307-0190	Application Process for Property Tax Exemption
150-307.166	150-307-0200	Property of Exempt Entities Leased to Other Exempt Entities
150-307.175	150-307-0210	Property Tax Status of Alternative Energy Systems
150-307.180	150-307-0220	Qualifications for Exemption of Indian Properties
150-307.183	150-307-0230	Valuation of Summer Home Properties
150-307.190	150-307-0240	Exception To Taxable Personal Property
150-307.210	150-307-0250	Water Association Qualifications
150-307.210(5)	150-307-0260	Water Association Exemption Under ORS 307.210 Is Assessor's Responsibility
150-307.220-(A)	150-307-0270	Jurisdiction Over Assessment of Telephonic Companies
150-307.220-(B)	150-307-0280	Qualifications for Exemption of Mutual or Cooperative Telephone Associations
150-307.230-(A)	150-307-0290	Jurisdiction over Assessment of Non-public Telephonic Systems

Prior Rule Number	New Number	OAR Titles
150-307.230-(B)	150-307-0300	Qualifications for Exemption for Privately Owned Telephone Systems
150-307.240-(B)	150-307-0310	Application for Exemption Under ORS 307.220 or 307.230
150-307.241	150-307-0320	Definition of Elderly
150-307.242	150-307-0330	Exemption Claim Procedures
150-307.250	150-307-0340	Defining "Surviving Spouse" of a Veteran
150-307.260(1)(a)	150-307-0350	Veteran's Exemption for Surviving Spouse
150-307.260(3)	150-307-0360	Physician Certification of Disability for Exemption
150-307.270(1)-(A)	150-307-0370	Property to Which Veteran's Exemption Applies
150-307.270(1)-(B)	150-307-0380	Transfer of Veteran's Exemption to a Different Property Requires Refiling
150-307.270(1)-(C)	150-307-0390	Veterans Property Held in Trust
150-307.286	150-307-0400	Oregon Active Military Service Member's Exemption — Eligibility
150-307.289	150-307-0410	Oregon Active Military Service Member's Exemption Claimed By Lawful Occupant
150-307.320	150-307-0420	Agricultural Land Devoted to Agricultural Purposes as Real Property
150-307.330	150-307-0430	Exemption of Buildings, Structures and Machinery or Equipment during Construction
150-307.370	150-307-0440	War Veterans Filing a Claim for Exemption if Living in a Nonprofit Home for the Elderly
150-307.375	150-307-0450	Nonprofit Home for the Elderly
150-307.394	150-307-0460	Personal Property Used for Placing Farm Crops in Storage
150-307.397	150-307-0470	Hoop Houses
150-307.405	150-307-0480	Pollution Control Facilities
150-307.455	150-307-0490	Oregon Food Processor Property Tax Exemption
150-307.475	150-307-0500	Hardship Situations
150-307.480	150-307-0510	Farm Labor Camp Assessment
150-307.495	150-307-0520	Filing a Claim for Exemption When a Farm Labor Camp or Child Care Facility is Acquired
150-307.547	150-307-0530	Certification of Nonprofit Corporation Low Income Housing Exemption to County Assessor
150-307.804	150-307-0700	Rural Health Care Facilities
150-307.811(1)	150-307-0710	Definitions
150-307.811(2)(a)	150-307-0720	Filing Requirements
DIVISION 308		ASSESSMENT OF PROPERTY FOR TAXATION
		Continuing Education Requirements for Registered Appraisers, Waiver of those Requirements, and Revocation of Registrations
150-308.010	150-308-0010	Registrations
150-308.010(1)	150-308-0020	Revocation of Appraiser Registration
150-308.015	150-308-0030	Appraiser Trainee Program
		Standards for Imposition, Waiver, and Reduction of Penalty on Utilities and Designated Companies Assessed by the
150-308.030	150-308-0040	Department Imposition of Penalty for Failure to File a Timely or Complete Return
150-308.057	150-308-0050	Continuing Education Requirements for Assessors
150-308.059-(A)	150-308-0060	Continuing Education Requirement for Appraisal Managers in County Assessment Offices

Prior Rule Number	New Number	OAR Titles
150-308.059-(B)	150-308-0070	Qualifications of Managerial Employees of the Assessor's Office
150-308.105	150-308-0080	Taxable Personal Property Whose Temporary Situs Is in the State of Oregon
150-308.115	150-308-0090	Billboards as Real Property
150-308.146	150-308-0100	Determining Maximum Assessed Value when the Property Class is Changed
150-308.146(5)(a)	150-308-0110	Reduction of Maximum Assessed Value (MAV) for Property Destroyed or Damaged by Fire or Act of God
150-308.146(8)	150-308-0120	Reduction of Maximum Assessed Value (MAV) When a Building is Demolished or Removed
150-308.149-(A)	150-308-0130	Definitions
150-308.149(3)	150-308-0140	Computation of Changed Property Ratio for Centrally Assessed Property
150-308.149(5)	150-308-0150	Net Capitalized Additions
150-308.149(6)	150-308-0160	Minor Construction
150-308.156	150-308-0170	Establishing a Changed Property Ratio
150-308.156(5)	150-308-0180	Definition of Affected
150-308.156(5)-(A)	150-308-0190	Subdivided And Partitioned Property MAV
150-308.156-(B)	150-308-0200	Rezoned Property — Calculating Maximum Assessed Value (MAV)
150-308.156(5)-(C)	150-308-0210	Omitted Property — Allocating Maximum Assessed Value (MAV)
150-308.156(5)-(D)	150-308-0220	Exemption, Partial Exemption or Special Assessment Disqualification — Allocating MAV
150-308.159	150-308-0230	Calculation of Maximum Assessed Value (MAV) for Lot Line Adjustments
150-308.205-(A)	150-308-0240	Real Property Valuation for Tax Purposes
150-308.205-(C)	150-308-0250	Derivation of Capital Structure and Discount Rates for Valuing Industrial Properties and Department-Assessed Properties
150-308.205-(D)	150-308-0260	Industrial Property Valuation for Tax Purposes
150-308.205-(E)	150-308-0270	Valuation of Contaminated Property
150-308.205-(F)	150-308-0280	Measuring Functional Obsolescence in Industrial Property
150-308.205-(G)	150-308-0290	Effective Tax Rate
150-308.205-(H)	150-308-0300	Valuation Review of State-appraised Industrial Property
150-308.215(1)-(A)	150-308-0310	Real Market Value and Property Classification as Part of Assessment Roll
150-308.215(1)-(B)	150-308-0320	Property With Multiple Leases Assessed as One Parcel
150-308.215(1)(g)	150-308-0330	Contents of Assessment Roll for Condominiums
150-308.219	150-308-0340	Printout Required When Assessment and Tax Rolls do not Constitute a Written Record
150-308.225	150-308-0350	Filing Requirements for Certain Delayed Annexations by Cities
150-308.231	150-308-0360	Appraisals of Real Property by Registered Appraisers
150-308.232	150-308-0370	Determining Taxable Value for Assessment Charges on Property Exempt from Taxation
150-308.234	150-308-0380	Appraisal of Real Property
150-308.235	150-308-0390	Agricultural Land Devoted to Agricultural Purposes; Valuation for Ad Valorem Tax Purposes
150-308.242(3)	150-308-0400	Stipulation Procedures
150-308.250	150-308-0410	Cancellation of Personal Property Assessments

Prior Rule Number	New Number	DAR Titles
150-308.256(4)	150-308-0420	Exemption of Watercraft Undergoing Repairs
150-308.275(1)	150-308-0430	Valuation of New Construction
150-308.290	150-308-0440	Confidentiality — Returns of Taxable Property
150-308.290-(B)	150-308-0450	Industrial Property Returns — Incomplete Returns and Late Filing Penalties
150-308.290(7)-(A)	150-308-0470	County Contractors Having Access to Confidential Records
150-308.290(7)-(B)	150-308-0480	Confidentiality of Property Tax Information for Centrally Assessed Companies; Exchange Under Reciprocal Agreements
150-308.411-(A)	150-308-0490	Appraisal and Valuation of Industrial Plants
150-308.413	150-308-0500	Confidentiality of Industrial Plant Information
150-308.425	150-308-0510	Definition of Destroyed or Damaged
150-308.490	150-308-0520	Valuation of Nonprofit Homes for the Elderly
150-308.505(6)	150-308-0530	Defining “Communication Services”
150-308.515	150-308-0540	Assessment of Properties of Designated Utilities and Companies by Department of Revenue
150-308.515(2)(b)	150-308-0550	Property Used for Guide Service
150-308.525	150-308-0560	Confidentiality of Appraisals of Designated Utilities and Companies by Department of Revenue
150-308.540	150-308-0570	Computation of Changed Property Ratio for Centrally Assessed Property
150-308.550(2)-(A)	150-308-0580	Allocation of Mobile Aircraft Property Value
150-308.550(2)-(B)	150-308-0585	Procedure for Determining Oregon Property Value for Private Railroad Car Companies
150-308.550(2)-(C)	150-308-0590	Allocation of Centrally Assessed Electric Company Property Value
150-308.550(2)-(D)	150-308-0595	Allocation of Centrally Assessed Gas Distribution Company Property Value
150-308.550(2)-(E)	150-308-0600	Allocation of Centrally Assessed Pipeline Company Property Value
150-308.550(2)-(F)	150-308-0605	Allocation of Centrally Assessed Railroad Company Property Value
150-308.550(2)-(G)	150-308-0610	Allocation of Centrally Assessed Communication Company Property Value
150-308.550(2)-(H)	150-308-0615	Allocation of Centrally Assessed Water Transportation Company Property Value
150-308.555	150-308-0660	Unit Valuation of Centrally Assessed Properties
150-308.560	150-308-0670	Contents of the Utility Assessment Roll
150-308.605(2)	150-308-0680	Contents of Department’s Journal
150-308.655	150-308-0690	Centrally Assessed Property – Appraisal Guidelines
150-308.671	150-308-0695	Removal of Certain Elected Exempt Property from Correlated System Real Market Value of Centrally Assessed Property
150-308.704	150-308-0700	Qualification of Property for Special Assessment as Government Restricted Multiunit Rental Housing
150-308.709	150-308-0710	Application and Election Process for Government Restricted Multiunit Rental Housing
150-308.712	150-308-0720	Special Assessment of Government Restricted Multiunit Rental Housing Property
150-308.714-(A)	150-308-0730	Special Assessment Disqualification Process

Prior Rule Number	New Number	OAR Titles
150-308.714-(B)	150-308-0740	Process for Voluntary Disqualification from Special Assessment Program and Subsequent Application
150-308.865	150-308-0750	Payment of Taxes on Manufactured Structure That Allows Change from Real Property to Personal Property Status
150-308.875-(A)	150-308-0760	Manufactured Structure Classified as Real or Personal Property
150-308.875-(B)	150-308-0770	Real and Personal Manufactured Dwellings to be Assessed in Like Manner
DIVISION 308A		LAND SPECIAL ASSESSMENTS
150-308A.056	150-308-1010	Farm Use Definitions and Inactivity Due to Illness, and Description of Lands in Farm use
150-308A.056(1)(g)	150-308-1020	Disposal by donation to a local food bank or school
150-308A.062	150-308-1030	Assessment of Farmlands Within Exclusive Farm Use (EFU) Zones
150-308A.068	150-308-1040	Assessment of Farmlands Outside of Exclusive Farm Use (EFU) Zones
150-308A.071	150-308-1050	Gross Income Requirement
150-308A.074	150-308-1060	Wasteland
150-308A.080	150-308-1070	Acquired Land as Part of Farming Unit
150-308A.092	150-308-1080	Valuation of Certain Agricultural Land to Reflect Value for Farm Use Only
150-308A.107	150-308-1090	Calculation of MSAV When SAV Soil Classification is Changed
150-308A.113	150-308-1100	Disqualification of Exclusive Farm Use Farmland; Site Inspection and Notation
150-308A.116	150-308-1110	Disqualification of Non-Exclusive Farm Use (Non-EFU) Farmland; Site Inspection and Notation
150-308A.250	150-308-1120	Definition of Specially Assessed Homesites
150-308A.253	150-308-1130	Application for Specially Assessed Homesite
150-308A.256	150-308-1140	Qualified Specially Assessed Homesite Valuation
150-308A.315(4)	150-308-1150	Ratio Calculation for Open Space Lands
150-308A.703	150-308-1500	When to Impose Additional Tax
150-308A.706	150-308-1510	No Additional Tax; Notation Remains
150-308A.712	150-308-1520	Deferred Additional Tax (ORS 308A.706); When to Collect
150-308A.718	150-308-1530	Disqualification Notification Procedures
DIVISION 309		EQUALIZATION OF PROPERTY TAXES
150-309.022(1)	150-309-0010	Training for Board of Property Tax Appeals (BOPTA) Members
150-309.024	150-309-0020	Record of Board of Property Tax Appeals Meetings
150-309.026-(A)	150-309-0030	Limitations on Increase in Value by Board of Property Tax Appeals
150-309.026(2)-(B)	150-309-0040	BoPTA Lack of Jurisdiction for Designated Utilities and Companies Assessed by the Department
150-309.067(1)	150-309-0050	Nonoffice-holding Residents Appointed to Board of Property Tax Appeals (BOPTA) Pools
150-309.072	150-309-0060	Records Included in Journal of Governing Body
150-309.100(2)-(A)	150-309-0070	Filing Petitions With The Board of Property Tax Appeals (BOPTA)
150-309.100(2)-(B)	150-309-0080	Withdrawing Petitions Filed with a Board of Property Tax Appeals
150-309.100(3)-(A)	150-309-0090	Contents of Board of Property Tax Appeals (BOPTA) Petitions
150-309.100(3)-(B)	150-309-0100	Board of Property Tax Appeals (BOPTA) Defective and amended Petition Process

Prior Rule Number	New Number	OAR Titles
150-309.100(3)-(C)	150-309-0110	Those Authorized to Sign Petitions to the Board of Property Tax Appeals (BOPTA)
150-309.100(5)	150-309-0120	BOPTA Hearing Notice Mailed to Representative
150-309.100-(D)	150-309-0130	Definition of Person Who Holds an Interest in the Property and Procedures for Transfers of Ownership or Interest
150-309.110-(A)	150-309-0140	Board of Property Tax Appeals (BOPTA) Procedures When Roll Changed after Petition is Filed
150-309.110(1)	150-309-0150	Contents of Board Order for Property not Specially Assessed
150-309.110(1)-(A)	150-309-0160	Mailing of Board Orders
150-309.110(1)-(C)	150-309-0170	Adjustments to Personal Property Value
150-309.110(1)-(D)	150-309-0180	Disposition of Appeals of Property Assessed as an Undivided Interest
150-309.115	150-309-0190	Adjudicated Value Calculation for Centrally Assessed Property
150-309.115(1)-(C)	150-309-0200	Adjudicated Value Applied to Component Appealed
150-309.115(2)	150-309-0210	Trending and Indexing an Adjudicated Value
150-309.115(2)(e)	150-309-0220	Additions, Remodeling and Rehabilitation
150-309.200-(A)	150-309-0230	Assessor's Ratio Study for Tax Purposes: Definitions
150-309.200-(B)	150-309-0240	Contents of the Assessor's Certified Ratio Study
150-309.200-(C)	150-309-0250	Preparation of the Sales Ratio Study
150-309.360	150-309-0260	Administration of Appeals Process
DIVISION 310		LEVY OF PROPERTY TAX; TAX REDUCTION PROGRAMS
150-310.055	150-310-0010	Adjustment of Operating Tax Rate Limitation for Gap Bonds
150-310.060-(A)	150-310-0020	Notice of Property Tax Levy to the Assessor
150-310.060(4)	150-310-0030	Guidelines for Nongovernmental Units Using Assessment and Tax Roll
150-310.070-(A)	150-310-0040	Excessive and Illegal Levies
150-310.090	150-310-0050	Tax Rate Computation
150-310.110	150-310-0060	Joint District Apportionment Formula
150-310.630(4)	150-310-0500	Definition of Gross Rent
150-310.630(5)	150-310-0510	Definition of Homestead
150-310.630(8)(a)-(A)	150-310-0520	Pensions
150-310.630(8)(a)-(C)	150-310-0530	Inheritances
150-310.630(8)(a)-(D)	150-310-0540	Gifts
150-310.630(8)(a)-(O)	150-310-0550	Welfare Payments — Excludable Amounts
150-310.630(8)(b)-(F)	150-310-0560	Limitation of Losses in Computing Household Income
150-310.630(9)	150-310-0570	Definition of Contract Rent
150-310.630(11)	150-310-0580	Definition of "Residing in" Oregon
150-310.635	150-310-0590	Claimant Filing Rules for Elderly Rental Assistance
150-310.635(7)	150-310-0600	Government Entity
150-310.657	150-310-0610	Determination and Payment of Elderly Rental Assistance Claims

Prior Rule Number	New Number	OAR Titles
DIVISION 311		COLLECTION OF PROPERTY TAXES
150-311.105(1)(b)	150-311-0100	Applying Offsets to Ad Valorem Tax Levies
150-311.150	150-311-0110	Form of Roll Changes and Notations
150-311.160(2)	150-311-0120	Interest Calculation for Large Value Appeals Under ORS 308.020
150-311.160(4)	150-311-0130	Method for Applying Estimated Payment
150-311.205(1)(a)	150-311-0140	What Is a Clerical Error
150-311.205(1)(b)-(A)	150-311-0150	Error Corrections and Valuation Judgment Under 311.205
150-311.205(1)(b)-(B)	150-311-0160	Roll Correction for Nonexistent Property
150-311.205(1)(b)-(C)	150-311-0170	What is an "Error or Omission on the Roll of Any Kind"
150-311.205(3)	150-311-0180	Corrections to County Assessment and Tax Rolls Made Under ORS 311.206
150-311.206-(A)	150-311-0190	Taxes Added to the Tax Roll as a Result of Error Correction; Including a Special Rule for Computing Interest
150-311.206-(B)	150-311-0200	Definition of "Distribute in the Same Manner as Other ad Valorem Property Taxes Imposed on the Property" for Error Corrections
150-311.216	150-311-0210	Property Subject to Assessment as Omitted Property
150-311.223(4)	150-311-0220	Date Roll Corrected
150-311.229	150-311-0230	Definitions
150-311.234	150-311-0240	Procedure to Correct MAV When Square Footage Error Exists
150-311.250	150-311-0250	Contents of Property Tax Statements
150-311.250(4)	150-311-0260	Prepayment of Property Taxes
150-311.356(3)(c)	150-311-0350	Written Direction Required for Payment Application from Agents Who Pay Taxes on Behalf of Taxpayer
150-311.395(1)(d)	150-311-0360	Monthly Tax Distributions to Districts
150-311.507(1)(d)	150-311-0500	Discount on Taxes as a Result of Addition of Current Year Value under ORS 311.208
150-311.508(1)	150-311-0510	Twenty Five Percent of One-Fourth of One Percent Payments
150-311.520	150-311-0520	Date Property Becomes Exempt when Foreclosed by City for Delinquent Assessment Liens
150-311.520-(A)	150-311-0530	Interest on City Foreclosed Property
150-311.525	150-311-0540	"Certificate of Delinquency" Defined
150-311.525-(A)	150-311-0550	Interest on State of Oregon Foreclosed Property
150-311.633	150-311-0560	Fee for Service of Warrant Under ORS 311.605 to ORS 311.635
150-311.635	150-311-0570	Charges on the Personal Property Warrant
150-311.670(1)(a)	150-311-0650	Homestead Requirements
150-311.672(1)(a)	150-311-0660	Data Requirements for Property Description on Tax Deferral Application
150-311.676	150-311-0670	Deferred Taxes Paid by the Department
150-311.679-(A)	150-311-0680	Senior Citizen's Deferred Tax Lien Estimate
150-311.684	150-311-0690	Timing and Repayment of Disqualified, Cancelled or Inactivated Accounts Under the Property Tax Deferral Program
150-311.688	150-311-0700	Election by Spouse to Continue Tax Deferral

Prior Rule Number	New Number	OAR Titles
150-311.690(4)	150-311-0710	Voluntary Payments on Property Tax Deferral Accounts
150-311.691	150-311-0720	Taxes Unpaid Before Approval of Senior Deferral Application
150-311.708	150-311-0730	Data Requirements for Property Description on Special Assessments Application
150-311.711	150-311-0740	Recording Special Assessment Deferral Liens in County; Lien Constitutes Notice of State Lien
150-311.725	150-311-0750	Assessment District's Responsibility to Collect Payments
150-311.806-(A)	150-311-0760	Process for Determining Recipient of Property Tax Refund
150-311.806-(B)	150-311-0770	Refunds Paid from the Unsegregated Tax Account
150-311.806-(C)	150-311-0780	Credit Balance Adjustment
150-311.807	150-311-0790	Refund Reserve Account
150-311.812(3)	150-311-0800	Calculation of Interest on Refund
150-311.814	150-311-0810	Value Used to Activate Refund Reserve Account
150-311.860	150-311-0820	Prepayment of Ad Valorem Taxes, Computation of Accrued Interest, Allocation of Pay
150-311.865	150-311-0830	Determination of the Real Market Value Reduction Amount
DIVISION 312		FORECLOSURE OF PROPERTY TAX LIENS
150-312.030(1)(d)	150-312-0010	Interest Calculated to the Date of Publication
150-312.030(2)	150-312-0020	Monthly Interest Calculated on All Years in the Foreclosure Process Until Judgment Is Taken
150-312.040(1)(b)	150-312-0030	Mailing of Notice of Foreclosure Proceeding
150-312.110	150-312-0040	Five Percent Foreclosure Penalty
DIVISION 314		INCOME TAXATION GENERALLY GENERAL PROVISIONS
150-314.085(2)	150-314-0005	Period of Computation of Taxable Income
150-314.105	150-314-0010	Mitigation of Effect of Limitations and Other Provisions
150-314.105(1)(d)	150-314-0012	Determination by Agreement
150-314.220	150-314-0020	Refund; Method of Claiming
150-314.255(1)	150-314-0025	Pollution Control Facilities: Revocation of Certificate
150-314.255(2)	150-314-0027	Pollution Control Facilities: Facilities Not Eligible for Tax Credit
150-314.256	150-314-0035	Formula for Apportionment of Lobbying Expenses Subject to Proxy Tax
150-314.258	150-314-0040	Withholding on Real Property Conveyances
150-314.260	150-314-0045	REMIC Filing Requirements
150-314.260(4)	150-314-0047	REMIC Income Taxable to Nonresidents
150-314.276	150-314-0055	Change in Methods of Accounting or Reporting
150-314.280(3)	150-314-0060	Election to Use Alternative Apportionment Weightings by Taxpayers Engaged in Utilities or Telecommunications; Revocation of Election
150-314.280-(A)	150-314-0062	Apportionment and Allocation of Income of Financial Organizations and Public Utilities from Business Activities Within and Without Oregon
150-314.280-(B)	150-314-0064	Definitions
150-314.280-(C)	150-314-0066	Apportionment and Allocation of Income Generally

Prior Rule Number	New Number	OAR Titles
150-314.280-(D)	150-314-0068	Allocation of Income
150-314.280-(E)	150-314-0070	Apportionment Factors Generally
150-314.280-(F)	150-314-0072	Apportionment Factors
150-314.280-(G)	150-314-0074	Modified Factors for Carriers of Freight or Passengers: General Rule
150-314.280-(H)	150-314-0076	Modified Factors for Carriers of Freight or Passengers: Special Rules — Railroads
150-314.280-(I)	150-314-0078	Modified Factors for Carriers of Freight or Passengers: Special Rules — Airlines
150-314.280-(J)	150-314-0080	Modified Factors for Carriers of Freight or Passengers: Special Rules — Trucking Companies
150-314.280-(K)	150-314-0082	Modified Factors for Companies Engaged in Sea Transportation Service
150-314.280-(L)	150-314-0084	Modified Factors for Companies Involved in Interstate River Transportation Service
150-314.280-(M)	150-314-0086	Other Methods: Limited Application
150-314.280-(N)	150-314-0088	Modified Factors for Financial Organizations
150-314.280-(O)	150-314-0090	Public Utilities: Sale of Commodities
150-314.295	150-314-0100	Disallowance of Certain Intercompany Transactions Involving Intangible Assets
150-314.297	150-314-0105	Farm Income Averaging
150-314.300	150-314-0110	Allocation of Oregon Modifications to Passive Activity Losses
150-314.302	150-314-0115	Interest on Deferred Oregon Tax Liability with Respect to Installment Obligations
150-314.306	150-314-0120	Reduction of Tax Attributes after Discharge of Debt
150-314.308	150-314-0125	Listed Transaction Reporting Requirement
150-314.330(2)	150-314-0130	Definition: Final Determination
150-314.355	150-314-0135	Returns When Accounting Period Changed
150-314.360	150-314-0140	Information Returns
150-314.360(2)	150-314-0142	Brokers' Information Returns
150-314.364(A)	150-314-0150	Requirement to File Returns Electronically (Corporation E-file Mandate)
150-314.364(B)	150-314-0152	Requirement to File Returns Electronically
150-314.380-(A)	150-314-0160	Report of Changes in Federal Taxable Income
150-314.385(1)-(A)	150-314-0165	Filing Returns of Income: Due date
150-314.385(1)-(B)	150-314-0167	Filing Returns of Income: Extensions, Divisions 316, 317 and 318
150-314.385(3)	150-314-0169	Standards for Substitute Tax Forms; Treatment of Forms Not Meeting the Standards; Treatment of Payments Received With Forms Not Meeting the Standards
150-314.385(4)	150-314-0171	Alternative Filing Methods
150-314.385(c)-(A)	150-314-0173	Time Limitations Affected by Military Service
150-314.385(c)-(B)	150-314-0175	Time Limitations for Persons Outside United States
150-314.395	150-314-0185	Payment of Tax; Interest on Delayed Return
150-314.395(1)	150-314-0187	Responsibility for Tax Payments
150-314.400	150-314-0195	Delinquency Penalty
150-314.400(2)	150-314-0197	Failure to File Penalty

Prior Rule Number	New Number	OAR Titles
150-314.400(4)	150-314-0199	Interest on Deficiencies and Delinquencies
150-314.402-(A)	150-314-0205	Substantial Understatement Penalty (SUP)
150-314.402-(C)	150-314-0207	Waiver of 20 Percent Substantial Understatement of Net Tax Penalty Imposed under ORS 314.402
150-314.402(4)(b)	150-314-0209	Substantial Authority, Adequate Disclosure and Reasonable Basis
150-314.403	150-314-0215	Listed Transaction Understatement; Penalty
150-314.410(1)	150-314-0220	Additional Assessments
150-314.410(2)	150-314-0222	Five-Year Statute of Limitations
150-314.410(4)	150-314-0224	Time Limit to Make Adjustment
150-314.410(6)	150-314-0226	Notification of Gain Realized Upon the Sale or Exchange of a Principal Residence
150-314.410(7)	150-314-0228	Extension of Period for Assessment
150-314.410(9)	150-314-0230	Effect of Federal Extension of Period for Assessment
150-314.415	150-314-0240	Refunds Generally
150-314.415(2)(b)-(A)	150-314-0242	Refunds
150-314.415(2)(b)-(B)	150-314-0244	Minimum Check Amount
150-314.415(2)(f)-(A)	150-314-0246	Interest Computation — Offset
150-314.415(2)(f)-(B)	150-314-0248	Refund Offset Priority
150-314.415(5)(a)	150-314-0250	Refunds; Net Operating Loss and Net Capital Loss Carryback Claims
150-314.415(6)	150-314-0252	Effect of Federal Extension of Period for Assessment
150-314.415(7)	150-314-0254	Separate Refunds When a Joint Return Has Been Filed
150-314.415(8)	150-314-0256	Refunds of Tax Overpayments to Spouse or Heirs
150-314.425	150-314-0265	Model Recordkeeping and Retention Regulation
150-314.425-(B)	150-314-0267	Requirement to Provide Copies of Documents
150-314.430(1)-(A)	150-314-0275	Definition: Collection Charge
150-314.430(1)-(B)	150-314-0277	Payment Secured by Bond, Deposit or Otherwise
150-314.430(2)	150-314-0279	Statute of Limitation on Tax Collection
150-314.466-(B)	150-314-0285	Assessment of Withholding Tax Against Liable Officers
150-314.505-(A)	150-314-0290	Estimated Tax: When Estimates Are Required; Refunds Prior to Filing of Return
150-314.505-(B)	150-314-0292	Estimated Tax: When Estimates Are Required For Tax Exempt Corporations
150-314.505(2)	150-314-0294	Estimated Tax: Affiliated Corporations
150-314.515	150-314-0300	Estimated Tax: Due Dates of Payments for Short-Period Returns
150-314.515-(A)	150-314-0302	Estimated Tax: Application of Payments
150-314.518	150-314-0310	Requirement to Use Electronic Funds Transfer
150-314.525(1)-(A)	150-314-0315	Corporation Estimated Tax: Delinquent or Underestimated Payment or Both, Constitutes Underpayment
150-314.525(1)-(B)	150-314-0317	Estimated Tax: Consolidated Return Underpayments
150-314.525(1)(c)-(A)	150-314-0319	Estimated Tax: Apportioned Returns
150-314.525(1)(d)	150-314-0321	Estimated Tax: Application of Net Loss, Annualized Income Exception

Prior Rule Number	New Number	OAR Titles
150-314.525(2)-(A)	150-314-0323	Estimated Tax: Interest on Underpayment
150-314.525(2)-(B)	150-314-0325	Estimated Tax: Computation of Underpayment
150-314.525(5)	150-314-0327	Underpayment of Estimated Tax; First and Second Installment for Large Corporations
150-314.610(1)-(A)	150-314-0335	Business and Nonbusiness Income Defined
150-314.610(1)-(B)	150-314-0337	Business and Nonbusiness Income; Application of Definitions
150-314.610(1)-(C)	150-314-0339	Proration of Deductions
150-314.615-(A)	150-314-0345	Apportionment and Allocation of Income Generally
150-314.615-(C)	150-314-0347	Application of ORS 314.610 to 314.667: Allocation
150-314.615-(D)	150-314-0349	Apportionment and Allocation for a Taxpayer Carrying on a Unitary Business
150-314.615-(E)	150-314-0351	Two or More Businesses of a Single Taxpayer
150-314.615-(F)	150-314-0353	Apportionment for Long-Term Construction Contracts
150-314.615-(G)	150-314-0355	Special Rules: Installment Sales
150-314.615-(H)	150-314-0357	Modified Factors for Motion Picture and Television Film Producers
150-314.620-(A)	150-314-0365	Taxable in Another State; In General
150-314.620-(B)	150-314-0367	Taxable in Another State; When a Taxpayer is "Subject To" Tax Under ORS 314.620(1)
150-314.620-(C)	150-314-0369	Taxable in Another State; When a State has Jurisdiction to Subject a Taxpayer to a Net Income Tax
150-314.620-(D)	150-314-0371	Taxable in Another State; Washington Business and Occupation Tax
150-314.640	150-314-0380	Allocation of Interest and Dividends
150-314.650	150-314-0385	Apportionment Formula
150-314.655(1)-(A)	150-314-0390	Property Factor; In General
150-314.655(1)-(B)	150-314-0392	Property Factor; Property Used for the Production of Business Income
150-314.655(1)-(C)	150-314-0394	Property Factor; Consistency in Reporting
150-314.655(1)-(D)	150-314-0396	Property Factor; Numerator
150-314.655(2)-(A)	150-314-0398	Property Factor; Valuation of Owned Property
150-314.655(2)-(B)	150-314-0400	Property Factor; Valuation of Rented Property
150-314.655(2)-(C)	150-314-0402	Property Factor; Timber
150-314.655(2)-(E)	150-314-0404	Property Factor; Intangible Drilling Costs
150-314.655(3)	150-314-0406	Property Factor; Averaging Property Value
150-314.660(1)	150-314-0415	Payroll Factor; In General
150-314.660(2)	150-314-0417	Payroll Factor; Numerator
150-314.665(1)-(A)	150-314-0425	Sales Factor; In General
150-314.665(1)-(B)	150-314-0427	Sales Factor; Numerator
150-314.665(2)-(A)	150-314-0429	Sales Factor; Sales of Tangible Personal Property in this State
150-314.665(2)-(B)	150-314-0431	Sales Factor; Sales of Tangible Personal Property to United States Government in this State
150-314.665(3)	150-314-0433	Sales Factor; Sales of Software and Database Services
150-314.665(4)	150-314-0435	Sales Factor; Sales Other Than Sales of Tangible Personal Property in this State

Prior Rule Number	New Number	OAR Titles
150-314.665(5)	150-314-0437	Gross Receipts Related to Deferred Gain or Loss
150-314.665(6)	150-314-0439	Sales Factor; Inclusion of Income from Disposition of Intangible Assets; Determination of Primary Business Activity
150-314.665(6)(a)	150-314-0441	Sales Factor for Affiliated Group: Inclusion of Gross Receipts From Disposition or Holding of Intangible Assets
150-314.665(6)(b)	150-314-0443	Sales Factor: Definition of Net Gains
150-314.665(6)(c)	150-314-0445	Sales Factor: Definition of Gross Receipts
150-314.667-(A)	150-314-0455	Modified Factors for Publishing
150-314.675	150-314-0460	Apportionment of Net Loss
150-314.684(4)	150-314-0465	Sales Factor for Interstate Broadcasters
150-314.686	150-314-0470	Interstate Broadcasters: Net Income Attributable to this State
150-314.714(3)	150-314-0475	Consistent Treatment of Partnership Items
150-314.722	150-314-0480	Publicly Traded Partnerships Taxed as Corporations
150-314.724	150-314-0485	Partnership Information Returns
150-314.724(3)	150-314-0487	Partnership Penalty
150-314.732(2)(c)	150-314-0495	Corporation Tax Credits — Converting a C Corporation to an S Corporation
150-314.732(2)(d)	150-314-0497	Corporation Tax Credits — Converting an S Corporation to a C Corporation
150-314.752	150-314-0505	Business Tax Credits Available to S Corporation Shareholders
150-314.775	150-314-0510	Definitions for Composite Tax Returns and Pass-through Entity Withholding
150-314.778	150-314-0515	Oregon Composite Tax Return
150-314.781	150-314-0520	Pass-through Entity Withholding Requirements
150-314.784	150-314-0525	Exceptions to Pass-through Entity Withholding Requirements
150-314.835	150-314-0530	Divulging Particulars of Returns and Reports Prohibited
150-314.840	150-314-0535	Information That May Be Furnished
150-314.855	150-314-0540	Rewards for Information
150-314.870	150-314-0545	Combat Zone Benefits
DIVISION 315		PERSONAL INCOME TAX CREDITS
150-315.068	150-315-0010	Claim of Right Credit
150-315.104(1)	150-315-0012	Qualified Reforestation Costs
150-315.104(2)	150-315-0014	Procedure for Claiming the Reforestation Credit
150-315.104(5)	150-315-0016	Change of Ownership
150-315.104(10)	150-315-0018	Reforestation Credit: Reasons Beyond the Taxpayer's Control
150-315.113	150-315-0030	Voluntary Removal of Riparian Land from Farm Production
150-315.138(9)	150-315-0040	Fish Screening Device Credit; Substantiation
150-315.144	150-315-0050	Transfer of Biomass Credit
150-315.156	150-315-0060	Crop Gleaning Credit: Information Required

Prior Rule Number	New Number	OAR Titles
150-315.164	150-315-0070	Agriculture Workforce Housing Credit
150-315.204-(A)	150-315-0080	Dependent Care Credits: General Information
150-315.204-(B)	150-315-0082	Dependent Care Assistance Credit
150-315.204-(C)	150-315-0084	Dependent Care Information and Referral Services Credit
150-315.208	150-315-0090	Dependent Care Facility Credit
150-315.213(4)	150-315-0100	Child Care Division Contribution Credit
150-315.237(8)	150-315-0110	Scholarship Tax Credit
150-315.262	150-315-0120	Working Family Childcare Credit
150-315.274(3)	150-315-0130	Computation of Oregon Credit for Qualified Adoption Expenses
150-315.274(4)	150-315-0132	Oregon Adoption Credit Prorated for Part-Year and Nonresidents
150-315.304(1)(a)	150-315-0140	Pollution Control Facilities: Types of Facilities Eligible for Certification
150-315.304(1)(b)	150-315-0142	Pollution Control Facilities: Information to be Furnished Upon Request
150-315.304(2)	150-315-0144	Pollution Control Facilities: Computation of Credit
150-315.304(4)	150-315-0146	Pollution Control Facilities: To Whom is Credit Allowable
150-315.304(5)	150-315-0148	Pollution Control Facilities: Years in Which Credit May be Claimed
150-315.304(8)	150-315-0150	Pollution Control Facilities: Transfer of Facilities
150-315.304(9)	150-315-0152	Pollution Control Facilities: Tax Credit Carry Forward
150-315.304(10)	150-315-0154	Pollution Control Facilities: Adjustment of Basis
150-315.326	150-315-0160	Tax Credit Auctions
150-315.354(5)	150-315-0170	Business Energy Tax Credit: Transfer of Facilities
150-315.514	150-315-0180	Oregon Production Investment Fund Tax Credit Auctions
150-315.610(5)(c)	150-315-0190	Long-term Care Insurance Premiums Credit Allowable to Spouses Filing Separately
DIVISION 316		PERSONAL INCOME TAX GENERAL PROVISIONS
150-316.007	150-316-0005	Oregon Net Operating Losses — Treatment Before 1985
150-316.007-(A)	150-316-0007	Policy — Application of Various Provisions of the Federal Internal Revenue Code
150-316.007-(B)	150-316-0009	Policy — Application of Various Provisions of Tax Law to Domestic Partners
150-316.012	150-316-0015	Adoption of Federal Law
150-316.021	150-316-0020	Tax Reform Act of 1984 Adjustments
150-316.027(1)	150-316-0025	Definition: "Resident"
150-316.027(1)(b)	150-316-0027	Status of Individuals in a Foreign Country
150-316.028	150-316-0035	Oregon Net Operating Losses — Treatment After 1984
150-316.032(2)	150-316-0040	Administrative and Judicial Interpretations
150-316.037	150-316-0045	Taxable Income of Nonresidents and Part-year Residents
150-316.045	150-316-0050	Farm Capital Gain
150-316.047-(A)	150-316-0055	Transitional Provision to Prevent Doubling Income or Deductions
150-316.048	150-316-0060	Taxable Income of Resident

Prior Rule Number	New Number	OAR Titles
150-316.054	150-316-0065	Social Security and Railroad Retirement Benefits Eligible for Subtraction
150-316.078	150-316-0070	Oregon Child Care Credit
150-316.079	150-316-0075	Credit for Loss of Use of Limb(s); Substantiation
150-316.082(1)-(A)	150-316-0080	Credit for Income Taxes Paid to Another State
150-316.082(1)-(B)	150-316-0082	Credit for Taxes Paid to Another State When Paid by a Pass-Through Entity
150-316.082(2)	150-316-0084	Credit for Income Taxes Paid to Another State — Computation
150-316.082(3)	150-316-0086	Credit for Income Taxes Paid to Other States — Proof Required and Procedure for Obtaining the Credit
150-316.082(4)	150-316-0088	Addition of Taxes Paid to Another State Claimed as an Itemized Deduction
150-316.082(6)	150-316-0090	Credit for Duplicative State Taxation Relating to Different Years
150-316.087	150-316-0100	Oregon Credit for the Elderly
150-316.095	150-316-0105	Sewer Connection Credit
150-316.095(6)	150-316-0107	Sewer Connection Credit: Substantiation for Bancroft Bonding
150-316.099	150-316-0115	Disabled Child Exemption Credit
150-316.102	150-316-0120	Credit for Political Contributions
150-316.109	150-316-0125	Credit for the Gain on the Sale of a Residence Taxed by Another State
150-316.116	150-316-0130	Credit for Installation of Alternative Energy Devices
150-316.117-(A)	150-316-0135	Proration of Income and Deductions for Nonresidents and Part-Year Residents
150-316.117-(B)	150-316-0137	Taxable Income of Nonresidents: Deductibility of Alimony Payments
150-316.119	150-316-0145	Proration for Pass-through Entity Income of Part Year Oregon Residents
150-316.122	150-316-0150	Separate or Joint Federal Returns for Husband and Wife
150-316.124(2)	150-316-0155	Nonresident Partners: Guaranteed Payments
150-316.124(4)	150-316-0157	Nonresident Partners: Other Methods of Allocation and Apportionment
150-316.127-(A)	150-316-0165	Gross Income of Nonresidents; Personal Services
150-316.127-(B)	150-316-0167	Gross Income of Nonresidents; Pensions and Retirement Income Received by Oregon Domiciliaries
150-316.127-(C)	150-316-0169	Gross Income of Nonresidents; Business Income
150-316.127-(D)	150-316-0171	Gross Income of Nonresidents; Other Income and Sale of Property
150-316.127-(E)	150-316-0173	Gross Income of Nonresidents; Federal Laws Affecting Nonresident Employees of Motor, Rail, Air and Water Carriers
150-316.127-(F)	150-316-0175	Gross Income of Nonresidents; Compensation Received by Nonresident Professional Athletes
150-316.127(1)(a)	150-316-0177	Alimony Deduction for Tax Years Before 1987
150-316.127(1)(a)-(A)	150-316-0179	Student Loan Interest Deduction — for Part-Year and Nonresidents
150-316.127(3)(a)	150-316-0181	Moving Expense Deduction — for Part-year and Nonresidents
150-316.127(9)	150-316-0183	Gross Income of Nonresidents; Retirement Income Derived from Oregon Sources
150-316.127(10)	150-316-0185	Gross Income of Nonresidents: Waterway Workers
150-316.130(2)(c)-(A)	150-316-0195	Alimony Deduction — for Part-Year and Nonresidents
150-316.130(3)	150-316-0197	Nonresident Deduction for Contributions to IRA, Keogh, or Qualified Medical Savings Accounts

Prior Rule Number	New Number	OAR Titles
150-316.131(1)	150-316-0205	Credit for Taxes Paid to State of Residence
150-316.148	150-316-0210	Credit for Elderly Care
150-316.149	150-316-0215	Evidence of Eligibility for Credit
150-316.153	150-316-0220	Credit for Involuntary Move of a Mobile Home
150-316.157	150-316-0225	Retirement Income Credit
150-316.159	150-316-0230	Subtraction for Previously Taxed Contributions
150-316.162(2)-(A)	150-316-0235	Withholding: Basis of Amount Withheld
150-316.162(2)-(B)	150-316-0237	Employees Exempt from Withholding
150-316.162(2)-(C)	150-316-0239	Withholding on Fringe Benefits
150-316.162(2)(j)	150-316-0241	Independent Contractor Definition
150-316.162(3)	150-316-0243	Personal Liability of Responsible Officers, Members, or Employees for Taxes Withheld
150-316.164	150-316-0250	Bonding Requirements for Delinquent Withholding Employers
150-316.167(1)	150-316-0255	Withholding by Employers
150-316.167(2)	150-316-0257	Employer's Election of Method of Computing Withholding
150-316.168(1)-(A)	150-316-0265	Withholding Payments: Cash Basis
150-316.168(2)	150-316-0267	Additional Time to File Reports
150-316.171	150-316-0275	Treatment of Payroll Based Program Overpayments
150-316.177(1)-(A)	150-316-0280	Exemption Status of Employees
150-316.177(1)-(B)	150-316-0282	Exemptions for Military Personnel
150-316.177(2)	150-316-0284	Penalty
150-316.182	150-316-0290	Procedure for Correcting the Filing of Withholding Certificates
150-316.187-(A)	150-316-0295	Credit for Tax Withheld
150-316.187-(B)	150-316-0297	Where Taxpayer Reports on Fiscal Year Basis
150-316.189	150-316-0305	Withholding on IRAs, Annuities and Compensation Plans
150-316.189(6)	150-316-0307	Withholding on IRA's, Annuities and Compensation Plans
150-316.191	150-316-0315	Alternative Withholding Payment Method for Employers to Avoid Undue Burden
150-316.193	150-316-0320	Voluntary Withholding for Retired Members of the Uniformed Services
150-316.196	150-316-0325	Voluntary Withholding for Civil Service Annuitants
150-316.197(1)(a)-(A)	150-316-0330	Semiannual Reports and Payments
150-316.197(1)(a)-(B)	150-316-0332	Withholding: Payment Due Dates
150-316.197(1)(b)	150-316-0334	Withholding Tax Payment Requirements for Agricultural Employers
150-316.197(2)	150-316-0336	Employee's Rights
150-316.198	150-316-0345	Requirement to use Electronic Funds Transfer
150-316.198-(A)	150-316-0347	Electronic Funds Transfer. Payroll taxes and corporation estimated income and excise taxes not combined in determining mandate. Payments to be included.
150-316.202(1)	150-316-0355	Withholding: Payment and Reports

Prior Rule Number	New Number	OAR Titles
150-316.202(2)	150-316-0357	Waiver of Termination Reports
150-316.202(3)	150-316-0359	Withholding: Annual Report by Employer
150-316.202(4)	150-316-0361	Combined Reports: Agricultural Employers
150-316.207	150-316-0370	Liability for Unpaid Withholdings; Warrant for Collection
150-316.207(3)(a)	150-316-0372	Officer Liability: Joint Determination of Liability Conference
150-316.212	150-316-0380	Withholding Penalties
150-316.223	150-316-0385	Nonresident Alternate Filing
150-316.272	150-316-0390	Deductions Allowed on Either the Inheritance Tax Return or the Fiduciary Income Tax Return
150-316.277	150-316-0395	Tax Treatment of Unincorporated Organization
150-316.282	150-316-0400	Resident and Nonresident Estates and Trusts
150-316.282(4)	150-316-0402	Oregon Qualified Trust Tax Return
150-316.287	150-316-0410	Fiduciary Adjustment
150-316.298	150-316-0415	Accumulation Distribution Credit for Oregon Taxes Paid by Trust During Income Accumulation Years
150-316.307	150-316-0420	Taxable Income of Nonresident Estate or Trust
150-316.362(1)(c)	150-316-0425	Oregon Multiple Funeral Trust Tax Return
150-316.362(2)	150-316-0427	Persons Required to Make Returns
150-316.368	150-316-0435	Petitioning Department to Equally Split Joint Liability
150-316.369	150-316-0440	Innocent Spouse, Separation of Liability, and Equitable Relief Provisions
150-316.382	150-316-0445	Liability of Fiduciaries
150-316.387(1)	150-316-0450	Decedent's Estate: Request for a Final Tax Determination
150-316.387(4)	150-316-0452	Decedents' Estate: Application for Discharge from Personal Liability for Tax on Decedent's Income
150-316.457	150-316-0460	Requirement of Copy of Federal Return
150-316.563	150-316-0465	Estimated Tax
150-316.567	150-316-0470	Allocation of Joint Estimated Tax Payments
150-316.573	150-316-0475	Estimated Tax: Farmer's and Fisher's
150-316.583	150-316-0480	Estimated Tax: Application of Prior Year Overpayment (Refund)
150-316.587(1)	150-316-0485	Tax Used to Compute Underpayment of Estimated Tax
150-316.587(5)(b)	150-316-0487	Estimated Tax: Underpayment Interest Not Imposed if There is a Casualty, Disaster or Other Unusual Circumstances
150-316.587(5)(c)	150-316-0489	Estimated Tax: Underpayment Interest Not Imposed If There Is Reasonable Cause
150-316.587(5)(d)	150-316-0491	Estimated Tax: Partnership and S Corporation Income of Part-year Residents and Nonresidents
150-316.587(8)-(A)	150-316-0493	Required Installments for Estimated Tax
150-316.587(8)-(B)	150-316-0495	Estimated Tax: Joint Return to Single or Separate Return
150-316.587(8)-(C)	150-316-0497	Estimated Tax: Single or Separate Returns to Joint Return
150-316.680-(A)	150-316-0505	Oregon Lottery Winnings and Losses
150-316.680-(B)	150-316-0507	Modification of Federal Taxable Income: Interest and Dividends

Prior Rule Number	New Number	DAR Titles
150-316.680(1)(a)	150-316-0509	U.S. Government Obligations
150-316.680(2)(a)	150-316-0511	Addition for Original Issue Discount (OID)
150-316.680(2)(b)	150-316-0513	Modification of Federal Taxable Income: Adding Interest or Dividends of the United States Exempted by Federal Income Tax Law
150-316.680(2)(c)	150-316-0515	Modification of Federal Taxable Income: Adding Federal Estate Tax Attributable to Income in Respect of a Decedent Not Taxable by Oregon
150-316.680(2)(i)	150-316-0517	Addition of Long-Term Care Insurance Premiums Claimed as Federal Deductions
150-316.680(5)	150-316-0519	Gain or Loss Upon the Sale of State and Municipal Bonds of Other States (Foreign States)
150-316.681	150-316-0525	U.S. Government Interest in Retirement Accounts
150-316.683(1)	150-316-0530	Pool of Assets that Qualify to Pay State Exempt-Interest Dividends
150-316.685(1)	150-316-0535	Federal Tax Deduction: Accrual Method of Accounting Required; Deductions Allowable to Cash Basis Taxpayers; Refunds to be Included
150-316.685(2)	150-316-0537	Adjustment of Federal Tax Liability
150-316.687	150-316-0545	Election to Include Child's Unearned Income — Addition Required
150-316.693	150-316-0550	Special Oregon Medical Subtraction
150-316.695(1)	150-316-0555	Modification of Federal Taxable Income: Itemized vs. Standard Deduction
150-316.695(1)(c)-(A)	150-316-0557	Modification of Federal Taxable Income: Oregon Income Tax Claimed as an Itemized Deduction
150-316.695(2)	150-316-0559	Modification of Federal Taxable Income: Previously Taxed Contributions to Pension or Annuity
150-316.707(1)-(A)	150-316-0565	Basis of Depreciable Assets Moved into Oregon
150-316.707(1)-(B)(1)	150-316-0567	Property Subject to Accelerated Cost Recovery System
150-316.707(1)-(C)	150-316-0569	Adjustment to Income for Basis Differences
150-316.737	150-316-0575	Amount Specially Taxed Under Federal Law to be Included in Computation of State Taxable Income: Accumulation Distributions
150-316.752	150-316-0580	Definition for Severely Disabled Exemption
150-316.758	150-316-0585	Exemption for Blind and Severely Disabled
150-316.771	150-316-0590	Substantiation for Permanently Severely Disabled
150-316.777	150-316-0595	Exempt Income of Native Americans
150-316.778	150-316-0600	Oregon Investment Advantage Business Income Exemption
150-316.792	150-316-0605	Military Pay Subtraction
150-316.806	150-316-0610	Road Construction Worker's Travel Expenses
150-316.818	150-316-0615	Substantiation Required
150-316.832(2)	150-316-0620	Substantiation Required
150-316.844	150-316-0625	(Miscellaneous) Valuation of Forest Land or "Farm Use" Land for Oregon Inheritance Tax Purposes
150-316.846	150-316-0630	Scholarship Awards used for Housing Expenses
150-316.852	150-316-0635	Subtraction for Land Contributed to Educational Institutions
150-316.856	150-316-0640	Subtraction for Qualified Investment of Severance Pay

Prior Rule Number	New Number	OAR Titles
150-316.863	150-316-0645	Individual Pension and Retirement Plans
150-316.992	150-316-0650	Waiver of Frivolous Return Penalty Imposed Under ORS 316.992
150-316.992(5)	150-316-0652	Frivolous Return Penalty
DIVISION 317		CORPORATION EXCISE TAX ACT OF 1929: RULES GENERAL PROVISIONS
150-317.NOTE	150-317-0010	Procedure for Handling State Surplus Refund
150-317.010	150-317-0020	Substantial Nexus Guidelines
150-317.010(4)	150-317-0030	Definition: "Doing Business"
150-317.010(10)	150-317-0040	Taxable Income of Regulated Investment Companies and Real Estate Investment Trusts
150-317.010(10)-(B)	150-317-0050	Foreign Corporations Subject to Tax
150-317.013	150-317-0060	Capital Losses — Carrybacks and Carry-overs
150-317.013(2)	150-317-0070	Administrative and Judicial Interpretations
150-317.018	150-317-0080	Adoption of Federal Law
150-317.018(1)	150-317-0090	Policy — Application of Various Provisions of the Federal Internal Revenue Code
150-317.018(2)	150-317-0100	Periods of Less than 12 Months Are Tax Years
150-317.021	150-317-0110	Tax Reform Act of 1984 Adjustments
150-317.063	150-317-0120	Farm Capital Gain
150-317.067	150-317-0130	Tax on Homeowner's Association Income
150-317.070(1)	150-317-0140	Imposition of the Tax: Mercantile, Manufacturing and Business Corporations
150-317.080	150-317-0150	Adoption of Federal Exempt Organizations
150-317.080	150-317-0160	Exemption and Return Requirements
150-317.090	150-317-0170	Minimum Tax
150-317.092	150-317-0180	Definition of "Oregon Sales" for One-time Small Sales Credit
150-317.097	150-317-0190	Affordable Housing Credit; Definitions; Transfers; Carry Forward of Unused Credit
150-317.099	150-317-0200	Commercial Lending Institution Loans for Underground Storage Tanks or Soil Remediation
150-317.111	150-317-0210	Carryover of the Lender's Credit for Weatherization Loans
150-317.112	150-317-0220	Lender's Credit: Loans to Wood Heat and Fuel Oil Heat Customers
150-317.112(1)	150-317-0230	Lender's Credit: Computation
150-317.112(7)	150-317-0240	Lender's Credit: Definitions
150-317.131	150-317-0250	Long Term Enterprise Zone Distributions
150-317.147	150-317-0260	Lender's Credit for Agriculture Workforce Housing
150-317.151	150-317-0270	Credit for Contributions of Computers, Scientific Equipment, and Research
150-317.152	150-317-0280	Qualified Research Credit
150-317.153	150-317-0290	Research Tax Credit: Notice of Election
150-317.154	150-317-0300	Research Tax Credit: Alternative Computation
150-317.259-(A)	150-317-0310	Bad Debt Reserve of Financial Institutions Not Qualifying as Large Banks that Have Differences in Reserve for Federal and Oregon Tax Purposes

Prior Rule Number	New Number	OAR Titles
150-317.267-(A)	150-317-0320	Modification of Federal Taxable Income: Dividends From Certain Subsidiaries
150-317.267-(B)	150-317-0330	Modification for Dividends Received: Tax Years 1986 and Later
150-317.288	150-317-0340	Modification of Federal Taxable Income: Internal Revenue Code Subpart F Income
150-317.307	150-317-0350	Oregon Subtraction Where Charitable Contribution Is Reduced Under Federal Law
150-317.309	150-317-0360	Definition of "State"
150-317.310(2)	150-317-0370	Bad Debt Reserve of Financial Institutions That Have Changed From Reserve Method to Specific Charge-off Method
150-317.314	150-317-0380	Taxes on Net Income or Profits Imposed by any State or Foreign Country
150-317.329	150-317-0390	IRC Section 338: Application to Oregon
150-317.349-(A)	150-317-0400	Payments Received Under Federal Safe Harbor Lease Agreements For Transactions Entered Into in Tax Years Beginning on or After January 1, 1983
150-317.349-(B)	150-317-0410	Payments Received Under Federal Safe Harbor Lease Agreements for Transactions Entered Into in Tax Years Beginning Prior to 1983
150-317.356	150-317-0420	Modification of Federal Taxable Income: Difference Between Oregon and Federal Bases on Assets Sold, Exchanged or Otherwise Disposed Of
150-317.362	150-317-0430	Modification of Federal Taxable Income: Timber Cut but Unsold
150-317.374(2)	150-317-0440	Depletion Allowance; Method of Computation
150-317.374(3)	150-317-0450	Depletion of Metal Mines
150-317.476(4)	150-317-0460	Limitation on Oregon Net Loss Deduction
150-317.478	150-317-0470	Pre-change and Built-in Losses
150-317.660(1)	150-317-0480	Definition of "Premiums" in the Insurance Sales Factor
150-317.660(2)	150-317-0490	Insurers; Wage and Commission Factor
150-317.705	150-317-0500	Applicable Date
150-317.705(3)(a)	150-317-0510	Unitary Business
150-317.705(3)(b)	150-317-0520	Direct or Indirect Relationships
150-317.705(3)(c)	150-317-0530	Corporations Doing Business Outside the United States
150-317.710(5)(a)-(A)	150-317-0540	Consolidated Oregon Return: Format and Information Required
150-317.710(5)(a)-(B)	150-317-0550	Consolidated Oregon Return: Affiliated Group
150-317.710(5)(a)-(C)	150-317-0560	Consolidated Oregon Return: Credits
150-317.710(5)(b)	150-317-0570	Different Apportionment Factors
150-317.710(6)	150-317-0580	Consolidated Oregon Return: Copy of Federal Return Required
150-317.710(7)	150-317-0590	Interinsurance and Reciprocal Exchanges
150-317.713	150-317-0600	Limitations on Deduction of Group Losses
150-317.715(3)-(A)	150-317-0610	Modified Federal Consolidated Taxable Income
150-317.715(3)-(B)	150-317-0620	Modified Federal Consolidated Taxable Income — Contribution Deduction for the Oregon Consolidated Group

Prior Rule Number	New Number	OAR Titles
150-317.715(4)(b)	150-317-0630	Oregon Return: Apportionment Formula
150-317.715(5)	150-317-0640	Member of a Unitary Group Incorporated in a Listed Foreign Jurisdiction
150-317.717	150-317-0650	Stakeholder feedback regarding listed jurisdictions
150-317.720	150-317-0660	Computation of Taxable Income; Excess Loss Accounts
150-317.725(1)(b)	150-317-0670	Application for Relief
150-317.920	150-317-0680	Tax Imposed on Unrelated Business Income of Certain Exempt Corporations
DIVISION 318		CORPORATION INCOME TAX ACT OF 1955: RULES
150-318.000	150-318-0010	Incorporation by Reference of Rules of ORS Chapters 314, 316 and 317
150-318.010	150-318-0020	Effective Date of Act
150-318.020(1)	150-318-0030	Relation of Act to ORS Chapter 317
150-318.020(2)	150-318-0040	Income Subject to Tax Under ORS Chapter 318
150-318.060	150-318-0050	U.S. Government Obligations
DIVISION 320		PROVISIONS APPLICABLE TO PRIVILEGE TAX
150-320.010-(A)	150-320-0010	Privilege Tax Imposed on Music and Amusement Devices
150-320.016(5)	150-320-0020	Tax Not Refundable
150-320.080	150-320-0030	Waiver of Penalty
150-320.305	150-320-0040	State Lodging Tax
150-320.308	150-320-0050	State Lodging Tax Exemptions
DIVISION 321		TIMBER TAXES
150-321.005(9)	150-321-0010	Establishing Legal Taxpayer for FPHT
150-321.005(12)	150-321-0020	Timber Subject to the Forest Products Harvest Tax: Measurement Standards
150-321.045	150-321-0030	Estimated Tax Payments for FPHT
150-321.045(2)	150-321-0040	Mailing Forest Product Harvest Tax Returns
150-321.207-(A)	150-321-0200	Forestland Valuation Rule
150-321.257(3)	150-321-0210	Forestland Classification
150-321.348(2)	150-321-0300	Redetermination of Forestland Land Classes
150-321.349	150-321-0310	Requirements to Qualify Certain Forestland for Special Assessment at Farm Use Values Under ORS 308A.092
150-321.354	150-321-0320	Common Ownership
150-321.358(3)(b)-(A)	150-321-0330	Date of Acquisition
150-321.358(4)	150-321-0340	Minimum Stocking and Acreage Requirements for Designation as Forestland in Western Oregon
150-321.358(4)(b)	150-321-0350	Acceptable Uses of Western Oregon Forestland
150-321.358(5)	150-321-0360	Notification by Assessor of Denial of Application
150-321.550	150-321-0500	Procedure to Ensure Timber Tax Return Filing
150-321.550(1)	150-321-0510	Notice of Intent to Harvest
150-321.550(3)(a)	150-321-0520	Penalty for Failure to Obtain Notification of Operations
150-321.560(2)	150-321-0530	Prescribed Forms for Reporting Timber Harvest

Prior Rule Number	New Number	OAR Titles
150-321.609(1)	150-321-0540	Check Scaling at the Point of First Measurement
150-321.609(1)-(A)	150-321-0550	Measuring Harvested Timber
150-321.609(2)-(A)	150-321-0560	Timber Harvest Records
150-321.609(2)-(B)	150-321-0570	Use of Microfilm and Microfiche Records
150-321.609(2)-(C)	150-321-0580	Records Kept by Automated Data Processing
150-321.609(2)-(D)	150-321-0590	Preservation of Records and Their Reproductions
150-321.684-(A)	150-321-0600	Requests for Confidential Information
150-321.684(1)	150-321-0610	Information Which May Be Furnished
150-321.700(1)	150-321-0620	Common Ownership
150-321.700(12)	150-321-0630	Establishing the Identity of the Taxpayer for Severance Tax
150-321.700(13)	150-321-0640	Timber Subject to the Small Tract Forestland Severance Tax
150-321.706	150-321-0650	Definition of Owner for Small Tract Forestland Purposes
150-321.706(2)	150-321-0660	Required Signatures for Small Tract Forestland Application
150-321.706(4)	150-321-0670	Powers Delegated to County Assessor
150-321.706(7)	150-321-0680	Definition of Taxpayer for Appeal of Small Tract Forestland Application Denial
150-321.709(1)(b)	150-321-0690	Contiguous Parcels Held in Common Ownership
150-321.709(1)(c)	150-321-0700	Minimal Stocking and Species Requirements for Small Tract Forestland Assessment
150-321.709(3)	150-321-0710	Notation on Assessment and Tax Roll
150-321.712(1)	150-321-0720	Notification to County Assessor by Small Tract Forestland Owner
150-321.719(1)	150-321-0730	Common Ownership
150-321.741(2)	150-321-0740	Due Date for Filing Severance Tax Returns and Requesting an Extension
150-321.751(3)	150-321-0750	Distribution of Severance Tax Receipts for Western Oregon
150-321.754(3)	150-321-0760	Distribution of Severance Tax Receipts for Eastern Oregon
150-321.805(4)	150-321-0770	Definition of "Sound Management Practices"
150-321.833	150-321-0780	Common Ownership
150-321.839	150-321-0790	Notation on Tax Roll: "Forestland — Potential Additional Tax Liability"
150-321.839(3)(b)	150-321-0800	Date of Acquisition
150-321.839(4)	150-321-0810	Minimum Stocking and Acreage Requirements for Designation as Forestland in Eastern Oregon
150-321.839(5)	150-321-0820	Notification by Assessor of Denial of Application
DIVISION 323		CIGARETTE TAXES
150-323.030	150-323-0010	Exemption of Cigarette Sales in Interstate or Foreign Commerce
150-323.030-(B)	150-323-0020	Allowance of Sales within this State of Cigarettes Stamped with other States' Indicia
150-323.105	150-323-0030	When Distributor's License Required
150-323.106	150-323-0040	Certification Applicant Will Comply with Requirements
150-323.107	150-323-0050	When Cigarette Wholesaler's License is Required; Denial of Application
150-323.110	150-323-0060	Security Bond Requirements for Cigarette Distributors

Prior Rule Number	New Number	OAR Titles
150-323.130	150-323-0070	Denial of a Cigarette Distributor's License
150-323.140	150-323-0080	Notification of Proposed Suspension or Revocation of Cigarette Distributor or Wholesaler License; Appeal; Final Notification
150-323.160(1)	150-323-0090	Tax Stamp Units of Sale; Minimum Sales
150-323.160(2)	150-323-0100	Manner of Affixing Stamps
150-323.160(3)-(A)	150-323-0110	Definition of "Appropriate Stamp"
150-323.160(3)-(B)	150-323-0120	Responsibility for Affixing of Tax Stamps
150-323.170	150-323-0130	Payment Type for Cigarette Stamps
150-323.175	150-323-0140	Deferred Payment Purchases; Bond Requirement; Credit Authorization; Return of Bond
150-323.180	150-323-0150	Signature Cards
150-323.190	150-323-0160	Restoration of Deferred Payment Plan Privileges for Purchasing Cigarette Tax Stamps
150-323.211	150-323-0170	Vending Machine Visibility Requirements
150-323.220-(A)	150-323-0180	Segregation of Cigarette Inventories
150-323.220-(B)	150-323-0190	Cigarette Invoice Requirements
150-323.225	150-323-0200	Permit Required for Transportation of Untaxed Cigarettes Inside Oregon
150-323.320-(A)	150-323-0210	Cigarettes Damaged in Transit
150-323.320-(B)	150-323-0220	Refund of Value of Unused or Mutilated, but Identifiable, Stamps
150-323.320-(C)	150-323-0230	Refund Value of Stamps on Unsalable and Misstamped Cigarette Packages and Cartons
150-323.325	150-323-0240	Refund of Overpayments
150-323.340	150-323-0250	Distributor's Reports—Generally
150-323.343	150-323-0260	Reports of Cigarette Tax Activity in Oregon
150-323.365(1)	150-323-0270	Extension of Time for Reports
150-323.390(1)	150-323-0280	Collection of Unsecured, Unpaid Tax After Deficiency or Jeopardy Determination; Collection Charge; Warrants
150-323.480(1)-(A)	150-323-0290	Civil Penalties for Violation of Cigarette Tax Provisions
150-323.480(1)-(B)	150-323-0300	Civil Penalties for Violation of Cigarette Tax Stamping Provisions
150-323.500(9)	150-323-0310	Definition of Moist Snuff
150-323.505	150-323-0320	Quarterly Tax Discount
150-323.505(2)	150-323-0330	Determining Wholesale Sales Price
150-323.510	150-323-0340	Extension of Time for Filing Returns
150-323.515	150-323-0350	Exemptions Defined
150-323.520	150-323-0360	When Tobacco Product Distributor's License Required
150-323.525	150-323-0370	Bonding Requirement
150-323.530	150-323-0380	Other Tobacco Product (OTP) Distributor License Application Denial
150-323.535	150-323-0390	Suspension or Revocation of Other Tobacco Product Distributors License; Appeal; Final Notification
150-323.540	150-323-0400	Definitions

Prior Rule Number	New Number	OAR Titles
150-323.560	150-323-0410	Credit for Tobacco Tax Paid; Refund
150-323.630-(A)	150-323-0420	Civil Penalties for Violation of Other Tobacco Products Tax
150-323.630-(B)	150-323-0430	Civil Penalties for Failure to Pay Other Tobacco Products Tax
DIVISION 324		OIL AND GAS TAX
150-324.050-(A)	150-324-0010	Applicability Limited to Natural Gas Production
150-324.050-(B)	150-324-0015	Production Unit for Calculation and Reporting
150-324.050-(C)	150-324-0020	Gross Sales Value Subject to Production Tax
150-324.050-(D)	150-324-0025	Purchaser's Filing Responsibility
150-324.050-(E)	150-324-0030	Producers Filing Responsibility
150-324.050-(F)	150-324-0035	Credit for or Refund of Ad Valorem Taxes Paid
150-324.340(Note)	150-324-0300	Application of Rules Under ORS 324.340(Note) and ORS 465.101 through 465.131
DIVISION 358		UNTITLED
150-358.505	150-358-0500	Determining Value of Historic Property Qualified for Special Assessment
DIVISION 403		TELEPHONE EXCISE TAX
150-403.205	150-403-0010	Telephone Excise Tax — Definitions and Administrative Provisions
DIVISION 457		URBAN RENEWAL
150-457.430	150-457-0400	Certification of Urban Renewal Frozen Value and Apportioning Value to Tax Code Areas
150-457.440(2)	150-457-0410	Notice to Assessor of Amounts to be Raised for Urban Renewal
150-457.440(9)	150-457-0420	Urban Renewal Certification, Calculation and Distribution
150-457.440(9)-(A)	150-457-0430	Minimum Public Information on Division of Tax
150-457.440(9)-(B)	150-457-0440	Calculation of Urban Renewal with City Rate Phase-in
150-457.450	150-457-0450	Distribution of Remaining Tax Increment Funds
150-457.450(1)	150-457-0460	Notice of Plan Adoption or Area Change
DIVISION 465		HAZARDOUS WASTE AND HAZARDOUS MATERIALS
150-465.101	150-465-0010	Bulk Facility Defined; Cargo Tank Defined; Load Fee
150-465.101(5)	150-465-0020	Vessels in Interstate or Foreign Commerce
150-465.101(5)-(B)	150-465-0030	Definition of "Petroleum Product"
150-465.104(1)-(A)	150-465-0040	Payment of Fee by Seller
150-465.104(1)-(B)	150-465-0050	Product Exchange Agreements
150-465.104(1)-(C)	150-465-0060	Multiple Withdrawals in a Single Load; Load, Split Load Defined
150-465.104(2)	150-465-0070	Importer Defined; Delivery Defined
150-465.104(3)	150-465-0080	Exemption for Export of Petroleum Products; Claim for Refund
150-465.104(4)	150-465-0090	Due Dates for Payment of Fees
DIVISION 475B		MARIJUANA POINT-OF-SALE TAXATION
150-475B.710-(A)	150-475-2010	Marijuana Tax: Due Dates
150-475B.710-(B)	150-475-2020	Filing Extension for Marijuana Tax Return

Prior Rule Number	New Number	OAR Titles
150-475B.710-(C)	150-475-2030	Marijuana Tax: Registration of Marijuana Retailers
150-475B.715	150-475-2040	Liability for Unpaid Marijuana Tax; Warrant for Collection
150-475B.720	150-475-2050	Model Recordkeeping and Retention Regulation (Marijuana Tax)
150-475B.740	150-475-2060	Refund of Excess Marijuana Tax for Consumers
150-475B.755	150-475-2070	100 Percent Penalty for Failure to File Marijuana Tax Returns
	150-475-2080	Marijuana Retailer Receipt Requirements
	150-475-2090	Medical Marijuana Tax Exemption
DIVISION 670		INDEPENDENT CONTRACTOR
150-670.600	150-670-0010	Independent Contractor