

**75TH OREGON LEGISLATIVE ASSEMBLY  
STAFF MEASURE SUMMARY  
HOUSE REVENUE COMMITTEE**

**MEASURE: SB 395  
CARRIER: Rep. Riley**

**REVENUE: Yes – Revenue Impact Issued  
FISCAL: Yes – Minimal Fiscal Impact**

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**Action:** Do Pass  
**Vote:** 10-0-0  
**Yeas:** Bailey, Bentz, Berger, Bruun, Gelser, Kahl, Read, Riley, Sprenger, Barnhart  
**Nays:** 0  
**Exc.:** 0  
**Prepared By:** Dae Baek, Economist  
**Meeting Dates:** 3/17

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**WHAT THE BILL DOES:** Allows counties to serve notice of required personal property tax delinquency warrants by means of one publication in a newspaper of general circulation in the county and by first-class mail to persons named in notice, replacing a method of notice that uses four consecutive weekly publications in a newspaper of general circulation in the county. Increases fee for service of personal property tax delinquency warrant from \$15 to \$20. Takes effect on the 91<sup>st</sup> day after the date on which the regular session of the 75<sup>th</sup> Legislative Assembly adjourns sine die.

**ISSUES DISCUSSED:**

- Three ways of serving personal property tax delinquency warrants
- Cost effective way of delivering warrants
- Effectiveness of using certified mail to serve warrants
- Privacy issues related to using newspaper publication
- How often warrants are issued for business property

**EFFECT OF COMMITTEE AMENDMENTS:**

**BACKGROUND:** ORS 311.615 states that notice of warrants to enforce payments of taxes on personal property can be given by four consecutive weekly publications in a newspaper of general circulation in the county.

Current service fee for personal property tax delinquency warrant is \$15. \$15 fee has not been changed since 1983. The statewide number of served warrants is estimated to be 16,843 for FY 2007-08.