

**A-Engrossed**  
**Senate Bill 80**

Ordered by the Senate February 18  
Including Senate Amendments dated February 18

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with pre-session filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Governor Kate Brown for Department of Revenue)

**SUMMARY**

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure.

Authorizes certain tax-related documents to be delivered or made available by method other than regular mail. Authorizes Department of Revenue to give oil and gas production taxpayer notice of tax and delinquency charges by regular mail or other form of delivery rather than registered mail or certified mail with return receipt. **Requires department to provide small tract forestland owner with notice of requirement to file timber severance tax return and to make severance tax return form available. Requires department to provide notice by mail unless owner elects alternative method allowed by department.**

Takes effect on 91st day following adjournment sine die.

**A BILL FOR AN ACT**

1  
2 Relating to tax-related document delivery; amending ORS 309.100, 311.115, 311.252, 311.507, 321.733,  
3 324.180 and 324.190; and prescribing an effective date.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1.** ORS 309.100 is amended to read:

6 309.100. (1) Except as provided in ORS 305.403, the owner or an owner of any taxable property  
7 or any person who holds an interest in the property that obligates the person to pay taxes imposed  
8 on the property, may petition the board of property tax appeals for relief as authorized under ORS  
9 309.026. As used in this subsection, an interest that obligates the person to pay taxes includes a  
10 contract, lease or other intervening instrumentality.

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

14 (3) Each petition shall:

15 (a) Be made in writing.

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

17 (c) Be signed and verified by the oath of a person described in subsection (1) or (4) of this sec-  
18 tion.

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

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

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

**NOTE:** Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.

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

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

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

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

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

8 (F) The lessee of the property.

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

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

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

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

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

26 (6) Notwithstanding ORS 9.160 or 9.320, the owner or other person described in subsection (1)  
27 of this section may appear and represent himself or herself at the hearing before the board, or may  
28 be represented at the hearing by any authorized person described in subsection (4) of this section.

29 **SECTION 2.** ORS 311.115 is amended to read:

30 311.115. The assessor shall deliver the roll to the tax collector each year at such time as the  
31 assessor and the tax collector agree is necessary to enable the mailing **or other delivery** of tax  
32 statements on or before October 25. The assessment roll shall be delivered in counties in which the  
33 assessor does not prepare a separate assessment roll and a separate tax roll. The assessment roll  
34 thereafter shall be a tax roll. The tax roll shall be delivered in counties where a separate assessment  
35 roll and tax roll is prepared. At the same time, the assessor shall deliver to the tax collector the  
36 second copy of the certificate prepared under ORS 311.105, and the warrant issued under ORS  
37 311.110, and the tax collector shall file them in the office. The tax collector shall give a receipt, in  
38 duplicate, for the roll. One copy of the receipt shall be filed with the assessor and the other with  
39 the county clerk. All certificates, warrants, assessment and tax rolls shall be preserved as public  
40 records.

41 **SECTION 3.** ORS 311.252 is amended to read:

42 311.252. (1) If a mortgagee is required or authorized to pay the ad valorem taxes on a manu-  
43 factured structure or a floating home or on real property that is subject to the mortgage by a pro-  
44 vision contained in the mortgage instrument, upon written request sent to the tax collector, the tax  
45 collector shall send a copy of the statement required to be mailed **or otherwise delivered** to the

1 taxpayer under ORS 311.250 to the mortgagee. The request by the mortgagee for the sending of the  
 2 copy shall be made to the tax collector on or before October 1 of each year and shall state that the  
 3 mortgagee has the duty or is authorized to pay the taxes for the owner of the property.

4 (2) The tax collector and any mortgagee referred to in subsection (1) of this section may agree  
 5 that a computer record containing the information required by the Department of Revenue may be  
 6 delivered to the mortgagee instead of a copy of the tax statement required by subsection (1) of this  
 7 section.

8 (3) For the purposes of this section, the holder of a perfected security interest in a manufactured  
 9 structure or a floating home is considered a “mortgagee” and the perfected security interest is  
 10 considered a “mortgagee.”

11 **SECTION 4.** ORS 311.507 is amended to read:

12 311.507. (1) Notwithstanding the requirement in ORS 311.505 (3) that to receive a discount upon  
 13 payment of taxes, the taxes must be paid on or before November 15, the discount provided by ORS  
 14 311.505 (3) shall be allowed:

15 (a) If the taxes are paid within 15 business days after the date the tax statement is mailed **or**  
 16 **otherwise delivered** by the tax collector, or by November 15, whichever is the later;

17 (b) If under ORS 311.252 (2) or 311.253, the mortgagee or other person has received from the  
 18 county a defective or inaccurate computer record, and the taxes are paid within 15 business days  
 19 after the corrected computer record is delivered to the mortgagee or person, or by November 15,  
 20 whichever is later;

21 (c) If the reason for nonpayment by November 15 is on account of the county not providing a  
 22 computer record pursuant to a mutual agreement as provided under ORS 311.253 and tax statements  
 23 are substituted by the county for the computer record. To receive a discount pursuant to this par-  
 24 agraph, the taxes must be paid within 20 business days after the tax collector mails **or otherwise**  
 25 **delivers** the tax statements, or the taxpayer has been notified in writing by the tax collector that  
 26 the computer record will not be provided, whichever date is later; or

27 (d) Except under conditions described in ORS 311.229 (2), if property or value is added to the  
 28 tax roll under ORS 311.208 and the taxes becoming due as a result of the addition are paid in the  
 29 period prior to the 16th day of the month next following the month of their extension.

30 (2) Nothing in this section shall affect the due dates of the installment payments or the compu-  
 31 tation of interest upon failure to pay the installment on the date due. As used in this section, busi-  
 32 ness days mean days other than Saturdays and legal holidays.

33 **SECTION 5.** ORS 324.180 is amended to read:

34 324.180. If any person neglects or refuses to make a return required to be made by this chapter,  
 35 the Department of Revenue is authorized to determine the tax due, based upon any information in  
 36 its possession or that may come into its possession. The department shall give the person liable for  
 37 the tax written notice by [*registered mail or by certified mail with return receipt*] **regular mail or**  
 38 **other form of delivery** of the tax and delinquency charges and the tax and delinquency charges  
 39 shall be a lien from the time of production. If the tax and delinquency charges are not paid within  
 40 30 days from the mailing **or delivery** of the notice, the department shall proceed to collect the tax  
 41 in the manner provided in ORS 324.190.

42 **SECTION 6.** ORS 324.190 is amended to read:

43 324.190. (1) If any tax imposed by this chapter, or any portion of such tax, is not paid within 30  
 44 days after the date that the written notice and demand for payment required under ORS 305.895 is  
 45 mailed, the Department of Revenue shall issue a warrant for the payment of the amount of the tax,

1 with the added penalties, interest and cost of executing the warrant. A copy of the warrant shall  
 2 be mailed or **otherwise** delivered to the taxpayer by the department at the taxpayer's last-known  
 3 address.

4 (2) At any time after issuing a warrant under this section, the department may record the war-  
 5 rant in the County Clerk Lien Record of any county of this state. Recording of the warrant has the  
 6 effect described in ORS 205.125. After recording a warrant, the department may direct the sheriff  
 7 for the county in which the warrant is recorded to levy upon and sell the real and personal property  
 8 of the taxpayer found within that county, and to levy upon any currency of the taxpayer found  
 9 within that county, for the application of the proceeds or currency against the amount reflected in  
 10 the warrant and the sheriff's cost of executing the warrant. The sheriff shall proceed on the warrant  
 11 in the same manner prescribed by law for executions issued against property pursuant to a judg-  
 12 ment, and is entitled to the same fees as provided for executions issued against property pursuant  
 13 to a judgment. The fees of the sheriff shall be added to and collected as a part of the warrant li-  
 14 ability.

15 (3) In the discretion of the department, a warrant under this section may be directed to any  
 16 agent authorized by the department to collect this tax. In the execution of the warrant the agent  
 17 has the powers conferred by law upon sheriffs, but is entitled to no fee or compensation in excess  
 18 of actual expenses paid in the performance of such duty.

19 (4) Until a warrant under this section is satisfied in full, the department has the same remedies  
 20 to enforce the claim for taxes against the taxpayer as if the state had a recorded judgment against  
 21 the taxpayer for the amount of the tax.

22 **SECTION 7.** ORS 321.733 is amended to read:

23 321.733. (1) The Department of Revenue shall *[mail]*:

24 (a) **Provide notice** *[a severance tax return form]* to an owner of timber harvested from lands  
 25 assessed as small tract forestland, as shown on a State Forestry Department Notification of Oper-  
 26 ations permit issued during a calendar year~~],~~ **that a severance tax return is required from the**  
 27 **owner; and**

28 (b) **Make a severance tax return form available to the owner.**

29 (2) **The department shall provide the notice required under this section by mail unless**  
 30 **the owner of timber elects to be notified by an alternative method allowed by the depart-**  
 31 **ment.**

32 ~~[(2)]~~ (3) Any owner of timber receiving **notice under this section that** a severance tax return  
 33 ~~*[mailed by the Department of Revenue]*~~ **is required** shall complete the return and submit the return  
 34 to the department within the time prescribed in ORS 321.741, even if the owner ~~*[of timber]*~~ has not  
 35 incurred severance tax liability during the calendar year.

36 **SECTION 8. This 2019 Act takes effect on the 91st day after the date on which the 2019**  
 37 **regular session of the Eightieth Legislative Assembly adjourns sine die.**