

House Bill 2781

Sponsored by Representative SMITH DB; Representatives NEARMAN, RESCHKE (Pre-session filed.)

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 **as introduced**.

Authorizes county court to order tax collector to cancel property taxes assessed on certain public real and personal property upon request of tax collector and district attorney who determine such taxes to be wholly uncollectible.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to uncollectible property taxes; creating new provisions; amending ORS 311.790; and pre-
3 scribing an effective date.

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

5 **SECTION 1.** ORS 311.790 is amended to read:

6 311.790. (1) If the tax collector and the district attorney for any county determine that taxes on
7 personal property that are delinquent are for any reason wholly uncollectible, the tax collector and
8 district attorney may request, in writing, **from** the county court [*for*] an order directing that the
9 taxes be canceled. **Upon receipt of such request**, the court[, *when so requested,*] may in its dis-
10 cretion order and direct the tax collector to cancel such uncollectible personal property taxes. The
11 order shall be entered in the journal of the county court.

12 (2) If the tax collector determines that additional taxes on real property disqualified from special
13 assessment under ORS 308A.703 are wholly uncollectible due to the property's exempt status, the
14 tax collector may request, in writing, **from** the county court [*for*] an order directing that the taxes
15 be canceled. **Upon receipt of such request**, the court[, *when so requested,*] may in its discretion
16 order and direct the tax collector to cancel the uncollectible property taxes. The order shall be
17 entered in the journal of the county court.

18 (3) **If the tax collector and the district attorney for any county determine that taxes on**
19 **real and personal property assessed under ORS 307.060 or 307.110 that are delinquent are for**
20 **any reason wholly uncollectible, after exhausting the remedies provided under ORS 311.651,**
21 **the tax collector and district attorney may request, in writing, from the county court an**
22 **order directing that the taxes be canceled. Upon receipt of such request, the court may in**
23 **its discretion order and direct the tax collector to cancel the uncollectible property taxes.**
24 **The order shall be entered in the journal of the county court.**

25 **SECTION 2.** The amendments to ORS 311.790 by section 1 of this 2021 Act apply to real
26 property taxes that became or become delinquent before, on or after the effective date of this
27 2021 Act.

28 **SECTION 3.** This 2021 Act takes effect on the 91st day after the date on which the 2021
29 regular session of the Eighty-first Legislative Assembly adjourns sine die.
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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.