



ADMINISTRATIVE RULE REVIEW

	Rule No. 150-307.475	
Amended Rule	Page Page 1 of 2	Last Revised Date May 12, 2016
Permanent Rule	NOTICE OF INTENDED ACTION	
	Bulletin Dated June 2016	Hearing Scheduled June 23, 2016

PURPOSE: This rule contains a reference to ORS 308.428. This statute was repealed by Section 2 of HB 3001 during the 2015 legislative session.

1 **150-307.475**

2 **Hardship Situations**

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

6 (2) "Good and sufficient cause" is an extraordinary circumstance beyond the control of the taxpayer or
7 the taxpayer's agent or representative that causes the taxpayer to file a late application for an exemption,
8 cancellation of tax, or redetermination of value pursuant to ORS 308.146(6) ~~or 308.428~~ with the assessor
9 or local governing body.

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

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

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

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

21 (D) Active duty military service during the tax year for which the application for the exemption was filed
22 but only when the petitioner has applied and otherwise qualified for the exemption under ORS 307.286.

23 The department may not recommend the assessor accept a late filed application for the exemption due to
24 this circumstance unless the petition to the department is filed timely or the deadline for filing a petition
25 with the department is extended under section (4) of this rule.

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- 1 (b) If none of the other extraordinary circumstances described in subsection (2)(a) of this rule apply, the
2 department cannot find that good and sufficient cause exists if the late filing is due to:
- 3 (A) The taxpayer's inadvertence, oversight, or lack of knowledge regarding the filing requirements.
4 (B) Financial hardship.
5 (C) Reliance on misinformation provided by a professional such as a real estate broker, attorney, or CPA.
- 6 (3) "Military service," as used in section (4) of this rule, includes the period of time that National Guard
7 members are called into federal service for more than 30 days under 32 USC 502(f), as well as the time
8 that members of the Army, Air Force, Navy, Marine Corps, or Coast Guard, and military reservists are
9 ordered to report to active duty.
- 10 (4) Notwithstanding ORS 307.475(3), the Servicemembers' Civil Relief Act (SCRA), 50 USC app. 526,
11 suspends the deadline for filing a petition for hardship relief during the period that a service member is in
12 active duty military service with the armed forces.
- 13 **Stat. Auth.:** ORS 305.100
14 **Stats. Implemented:** ORS 307.475