

OFFICE OF THE SECRETARY OF STATE

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ARCHIVES DIVISION

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**NOTICE OF PROPOSED RULEMAKING**  
INCLUDING STATEMENT OF NEED & FISCAL IMPACT

CHAPTER 150  
DEPARTMENT OF REVENUE

**FILED**

04/26/2022 4:06 PM  
ARCHIVES DIVISION  
SECRETARY OF STATE

FILING CAPTION: Property Tax: Taxes Added to the Tax Roll as a Result of Error Correction.

LAST DAY AND TIME TO OFFER COMMENT TO AGENCY: 06/02/2022 5:00 PM

*The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing negative economic impact of the rule on business.*

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Salem, OR 97314

Filed By:  
Katie Thiel  
Rules Coordinator

HEARING(S)

*Auxiliary aids for persons with disabilities are available upon advance request. Notify the contact listed above.*

DATE: 06/02/2022

TIME: 9:00 AM

OFFICER: Phil McClellan

ADDRESS: Virtual Hearing

955 Center Street NE

Salem, OR 97301

SPECIAL INSTRUCTIONS:

To join by video:

<https://www.zoomgov.com/j/1610262605>

To join by phone: 1-669-254-5252

Meeting ID: 161 026 2605

Passcode: 634018

NEED FOR THE RULE(S)

OAR 150-311-0190 contains a reference to how the tax roll should be corrected for tax years prior to 1991. Specifically, it gives direction on how to exclude any tax increases from a tax year prior to 1991 from the Measure 5 compression calculation that was enacted for tax years starting in 1991. Statutorily, the tax roll can only be corrected for the current year plus five previous years unless the correction is from a court judgement beyond that period.

DOCUMENTS RELIED UPON, AND WHERE THEY ARE AVAILABLE

ORS 311.205 to 311.232 prescribe the allowed changes to the tax roll after certification.

STATEMENT IDENTIFYING HOW ADOPTION OF RULE(S) WILL AFFECT RACIAL EQUITY IN THIS STATE

There is no impact to racial equality with this change. The change removes instructions for tax roll correction for years that are no longer able to be corrected.

FISCAL AND ECONOMIC IMPACT:

There is no fiscal or economic impact due to these rule changes.

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COST OF COMPLIANCE:

(1) Identify any state agencies, units of local government, and members of the public likely to be economically affected by the rule(s). (2) Effect on Small Businesses: (a) Estimate the number and type of small businesses subject to the rule(s); (b) Describe the expected reporting, recordkeeping and administrative activities and cost required to comply with the rule(s); (c) Estimate the cost of professional services, equipment supplies, labor and increased administration required to comply with the rule(s).

(1) There is no impact to state agencies and a de minimis effect on the counties and the public. These changes are clarifying or interpretive in nature and do not affect the cost to comply.

(2)(a) The amendment of 150-311-0190 will have no cost of compliance effect on small business.

(b) There is no impact on those subject to the rules, as these changes are clarifying or interpretive in nature and do not affect projected reporting, record-keeping or other administrative activities, or costs.

(c) None.

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DESCRIBE HOW SMALL BUSINESSES WERE INVOLVED IN THE DEVELOPMENT OF THESE RULE(S):

Small businesses were not involved in the amendment of 150-311-0190 as the amendments were due to an expiration of the time to use the provisions and we don't anticipate that the amendments will affect small businesses in Oregon.

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WAS AN ADMINISTRATIVE RULE ADVISORY COMMITTEE CONSULTED? NO IF NOT, WHY NOT?

The changes to 150-311-0190 will only affect counties so we did not see a need for larger stakeholder feedback.

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AMEND: 150-311-0190

RULE SUMMARY: Remove reference to tax years prior to 1991.

CHANGES TO RULE:

150-311-0190

Taxes Added to the Tax Roll as a Result of Error Correction; Including a Special Rule for Computing Interest ¶¶

(1) When taxes other than levies under ORS 310.065 are added to the tax roll under 311.205, or the taxes already on the tax roll are increased under 311.205, ~~the amount due for each installment shall be computed as follows:¶¶~~

~~(a) For tax years prior to 1991, the added or increased taxes shall be combined with the tax originally extended on the roll for the year(s) in question.¶¶~~

~~(b) For tax years 1991-92 and later, the limitation(s) imposed by section 11b, Article XI of the Oregon Constitution must be determined for the year(s) to which the tax will be added. for each installment as follows:¶¶~~

~~(Aa) If there is no change in value and the amount originally billed equals or exceeds the calculated limitation, new billing is not required.¶¶~~

~~(Bb) If the value is increased and the amount originally billed is less than the new calculated limitation, a new billing is required reflecting the correction.¶¶~~

~~(Cc) The additional taxes due shall be calculated based on the total taxes as corrected for the year being corrected and shall be the net amount due after the limitation is imposed.¶¶~~

~~(e2) All payments received apply to the combined tax.¶¶~~

~~(23) For the purpose of determining the extent each installment has been paid, the additional or increased tax shall be added to the tax, if any, already extended to the same account.~~

Statutory/Other Authority: ORS 305.100

Statutes/Other Implemented: ORS 311.206