OREGON DEPARTMENT OF REVENUE

SECRECY CLAUSE

As a condition of your performance of duties, please read this information. It is the county's responsibility to safeguard the confidentiality of taxpayer information and the taxpayer's right to privacy. It is important to understand what information is confidential and how to work with it.

YOU MAY NOT REVEAL CONFIDENTIAL INFORMATION. Confidential records include real, personal and combined industrial property returns, Department of Revenue Value Transmittal Sheets (VTS), and any county or state appraised industrial plant information, including machinery and equipment, and personal property information obtained by the county assessor or the Property Value Appeals Board upon the condition that it be kept confidential.

As you process information that falls into these special groups, note what type of information is confidential and requires special handling. The Department of Revenue, the county assessor, and the Property Value Appeals Board should have written procedures to ensure that protected confidential information is not disclosed.

The following statutes explain the types of information that are confidential and the penalties for disclosure. These nondisclosure provisions must be strictly observed by all persons who have access to confidential information. If you have questions during performance of your duties, ask **before** giving information to anyone. You may get clarification from your legal counsel.

REAL AND PERSONAL PROPERTY

ORS 308.290(7)

(a) All returns filed under the provisions of this section and ORS 308.525 and 308.810 are confidential records of the Department of Revenue or the county assessor's office in which the returns are filed or of the office to which the returns are forwarded under paragraph (b) of this subsection.

(b) The assessor or the department may forward any return received in error to the department or the county official responsible for appraising the property described in the return.

(c) Notwithstanding paragraph (a) of this subsection, a return described in paragraph (a) of this subsection may be disclosed to:

(A) The Department of Revenue or its representative;

(B) The representatives of the Secretary of State or to an accountant engaged by a county under ORS 297.405 to 297.555 for the purpose of auditing the county's personal property tax assessment roll (including adjustments to returns made by the Department of Revenue);

(C) The county assessor, the county tax collector, the assessor's representative or the tax collector's representative for the purpose of:

(i) Collecting delinquent real or personal property taxes; or

(ii) Correctly reflecting on the tax roll information reported on returns filed by a business operating in more than one county or transferring property between counties in this state during the tax year;

(D) Any reviewing authority to the extent the return being disclosed relates to an appeal brought by a taxpayer;

(E) The Division of Child Support of the Department of Justice or a district attorney to the extent the return being disclosed relates to a case for which the Division of Child Support or the district attorney is providing support enforcement services under ORS 25.080; or

(F) The Legislative Revenue Officer for the purpose of preparation of reports, estimates and analyses required by ORS 173.800 to 173.850.

(d) Notwithstanding paragraph (a) of this subsection:

(A) The Department of Revenue may exchange property tax information with the authorized agents of the federal government and the several states on a reciprocal basis, or with county assessors, county tax collectors or authorized representatives of assessors or tax collectors.

(B) Information regarding the valuation of leased property reported on a property return filed by a lessor under this section may be disclosed to the lessee or other person in possession of the property. Information regarding the valuation of leased property reported on a property return filed by a lessee under this section may be disclosed to the lessor of the property.

INDUSTRIAL PLANTS

ORS 308.413 Confidential information furnished under ORS 308.411; exception.

(1) Any information furnished to the county assessor or to the Department of Revenue under ORS 308.411 which is obtained upon the condition that it be kept confidential shall be confidential records of the office in which the information is kept, except as follows:

(a) All information furnished to the county assessor shall be available to the department, and all information furnished to the department shall be available to the county assessor.

(b) **All information furnished to the county assessor or department shall be available to any reviewing authority in any subsequent appeal.**

(c) The department may publish statistics based on the information furnished if the statistics are so classified as to prevent the identification of the particular industrial plant.

(2) The Department of Revenue shall make rules governing the confidentiality of information under this section.

(3) Each officer or employee of the Department of Revenue or the office of the county assessor to whom disclosure or access of the information made confidential under subsection (1) of this section is given, prior to beginning employment or the performance of duties involving such disclosure, shall be advised in writing of the provisions of this section and ORS 308.990(5) relating to penalties for the violation of this section, and shall as a condition of employment or performance of duties execute a certificate for the department or the assessor in a form prescribed by the department, stating in substance that the person has read this section and ORS 308.990(5), that these sections have been explained to the person, and that the person is aware of the penalties for violation of this section.

PENALTIES

ORS 308.990 Penalties.

(5) Subject to ORS 153.022, any willful violation of ORS 308.413 or of any rules adopted under ORS 308.413 is a Class A misdemeanor.

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OREGON DEPARTMENT OF REVENUE

SECRECY LAWS CERTIFICATE

I certify that I have read the following provisions of law prohibiting disclosure of confidential information, that they have been explained to me, that I have been furnished with a copy of the relevant laws, and that I understand them and the penalties for violation of these laws:

Real and Personal Property Laws	ORS 308.290(7)
Industrial Plants	ORS 308.413
Penalties	ORS 308.990(5)

PRINT Your Full Name

County	Office Phone Number
Signature X	Date
Witness Signature X	Date