



ADMINISTRATIVE RULE REVIEW

	Rule No. 150-311-0760	
Amended	Page Page 1 of 3	Last Revised Date October 19, 2016
Permanent Rule	NOTICE OF INTENDED ACTION	
	Bulletin Dated November 2016	Hearing Scheduled November 22, 2016

PURPOSE: ORS 311.806 was amended by HB 2485 and SB 161 in the 2015 session. The bills added provisions that specified refunds paid because of a request for proration of taxes under ORS 308.425 are to be paid to the applicant for the refund, and that in some circumstances allows refunds to purchasers of personal property who have paid delinquent taxes on the property. Those provisions are not addressed in the current rule describing where refunds are to be paid.

1 **150-311-0760**

2 **Process for Determining Recipient of Property Tax Refund**

3 (1) Definitions: For the purpose of this rule:

4 (a) "Owner of record on the tax roll" means the owner or an owner of the property or each person in
5 whose name the property is assessed on the last certified tax roll.

6 (b) "At the time of the refund" means the time at which the tax collector calculates the refund and any
7 applicable interest.

8 (2) The tax collector must determine the recipients of a refund as follows:

9 (a) Whenever a refund is the result of an appeal, the refund for each year included in the petition must be
10 made payable to, and be mailed or delivered to, the petitioner as shown on the petition.

11 (b) If an appeal results in a lowering of value under ORS 309.115 for a subsequent year that was not
12 included in the petition and a refund results, the refund for each subsequent year must be made payable
13 to, and be mailed or delivered to, the petitioner for each year in which that person was the owner, an
14 owner, or the person in whose name the property was assessed; and to the current owner of record on the
15 tax roll at the time of the refund for each year thereafter.

16 (c) Whenever taxes are collected against property not within the jurisdiction of the levying body, the
17 refund must be made payable to, and be mailed or delivered to the owner of record on the tax roll at the
18 time of the refund.

19 (d) Whenever taxes are paid on property in excess of the amount actually due the refund must be made
20 payable to, and be mailed or delivered to, the owner of record on the tax roll at the time of the refund.

21 (e) Whenever taxes are paid on the property of another by mistake of any kind:

22 (A) The refund must be made payable to, and be mailed or delivered to, the payer of the tax.

23 (B) If the Department of Revenue pays the taxes on a deferral account under ORS 311.676, and the
24 owner, or another party acting on behalf of the owner, also pays the tax for the same property, the

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- 1 department will determine the refund recipient for the overpayment based on information it deems
 2 appropriate, The department may contact the deferral applicant and the “other party” to make the
 3 determination.
- 4 (f) Pursuant to OAR 150-309-0180, a refund resulting from a petition to a Board of Property Tax
 5 Appeals, the Department of Revenue, or the tax court by one or more owners of property assessed as an
 6 undivided interest must be apportioned to all of the owners of the property according to the percentage of
 7 interest owned.
- 8 [\(g\) When a refund is paid as a result of an application for proration of taxes under ORS 308.425, the](#)
 9 [refund must be paid to the applicant.](#)
- 10 [\(h\) If a purchaser of business personal property pays a refundable compromise payment, and the total](#)
 11 [outstanding tax amount is subsequently paid as provided in ORS 311.642\(4\), upon notice to the county](#)
 12 [governing body, the refund of the compromise payment shall be paid to the purchaser who made the](#)
 13 [compromise payment.](#)
- 14 (3) Notwithstanding section (2) of this rule, the refund will not be mailed or delivered to the petitioner,
 15 owner of record on the tax roll, or payer of the tax if:
- 16 (a) The refund is the result of an appeal as described in section (2)(a) or (2)(b) of this rule and the
 17 petitioner is represented by an attorney. The refund to which the petitioner is entitled must be made
 18 payable to the petitioner, or to someone else if so directed by the petitioner in writing, but must be mailed
 19 or delivered to the representing attorney.
- 20 (b) The refund is the result of an appeal as described in section (2)(f) of this rule and the petitioner who
 21 filed the appeal is represented by an attorney. The refund apportioned to the petitioner must be made
 22 payable to the petitioner, or to someone else if so directed by the petitioner in writing, but must be mailed
 23 or delivered to the representing attorney. The refund or refunds due to the other owners who did not file
 24 petitions must be made payable to, and be mailed or delivered to those individual owners.

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- 1 (c) The petitioner, owner of record, or payer of the tax named in section (2) of this rule is not represented
- 2 by an attorney and instructs the tax collector, in writing, to make the refund payable to or to mail or
- 3 deliver it to someone else. The tax collector must follow such instructions.
- 4 **Stat. Auth.:** ORS 305.100
- 5 **Stats. Implemented:** ORS 311.806