
CODIFIED ORDINANCES OF JACKSON COUNTY

TITLE FOUR - Taxation

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| Chap. 880 | Property Tax. |
| Chap. 882 | Tax for Fire Patrol on Private Forest Lands. |
| Chap. 886 | Repealed. |
| Chap. 888 | Property Tax Exemption for the Homesteads of the Surviving Spouse of Certain Public Safety Officers. |
| Chap. 890 | Taxation of the Retail Sale of Marijuana Items for Recreational Use |

**CHAPTER 880
Property Tax**

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| 880.01 | Late Tax Levies or Supplemental Tax Rolls Because of Untimely Notice |
| 880.02 | Late Tax Levy Fee |
| 880.03 | Time Extensions. |

CROSS REFERENCES

Foreclosures; acquisition by counties - see ORS 275.090
 Exempt property - see ORS 307.090
 Assessment date - see ORS 308.210
 Boards of property tax appeals - see ORS 309.020 et seq.
 Delivery of tax roll to Tax Collector - see ORS 311.020
 Collection; review of Assessor's action - see ORS 311.467
 Tax refunds - see ADM. 216.21, 217.02
 Tax deeds and contracts - see ADM. 217.01
 Sale of tax foreclosed lands - see ADM. 222.02
 Tax for fire patrol on private forest lands - see B.R. & T. Ch. 882

**880.01 LATE TAX LEVIES OR SUPPLEMENTAL TAX ROLLS BECAUSE OF
UNTIMELY NOTICE.**

If any taxing district within the County does not submit to the County Assessor a timely notice of levy for any tax year, as required by law, and a late tax levy or a supplemental tax roll is consequently required, the County Assessor shall determine the direct and actual cost of preparing such late tax levy, supplemental tax roll and appropriate bills and notices required by law.

(Ord. 82-23. Passed 8-18-82.)

880.02 LATE TAX LEVY FEE.

There is hereby imposed a late tax levy fee to be charged against taxing districts which have not filed a timely notice of levy pursuant to ORS 310.060(1). The amount of the fee shall be the costs determined by the County Assessor pursuant to Section 880.01. This fee shall constitute a charge against such taxing district and shall be collected by the County.

(Ord. 82-23. Passed 8-18-82.)

880.03 TIME EXTENSIONS.

Any notice of levy delivered to the County Assessor after July 15 of any tax year shall be deemed to constitute a request for an extension of time pursuant to ORS 310.060(8). If, prior to July 15 of any tax year, the County Assessor grants to a taxing district an extension for the filing of the notice of tax levy pursuant to ORS 310.060(8), and if such notice is filed within the extended time period so granted, no costs associated therewith shall be charged to or collected from such taxing district.

(Ord. 92-7. Passed 7-1-92.)