

# House Bill 2602

Sponsored by Representative KRUMMEL, Senator AVAKIAN; Representatives BURLEY, GALIZIO, KOMP, NATHANSON, RILEY, SCHAUFLER, Senator L GEORGE

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Provides that landlord renting space for siting manufactured dwelling owned by another is not subject to assessment for taxes on manufactured dwelling. Limits tax liability of landlord taking possession, control or ownership of abandoned manufactured dwelling for purpose of disposing of dwelling. Conditions reclassification of abandoned manufactured dwelling as real property following landlord purchase.

Applies to tax years beginning on or after January 1, 2008.

## A BILL FOR AN ACT

1  
2 Relating to tax liability of landlords for manufactured dwellings sited on rental spaces.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1. (1) A landlord renting space for a manufactured dwelling owned by another**  
5 **person does not have possession or control of the manufactured dwelling for purposes of**  
6 **assessment under ORS 308.105. Notwithstanding ORS 308.105, a landlord who takes pos-**  
7 **session or control of an abandoned manufactured dwelling under ORS 90.425 or 90.675 for the**  
8 **purpose of disposing of the manufactured dwelling is liable for the payment of property taxes**  
9 **and assessments on the manufactured dwelling only to the extent provided under ORS 90.425**  
10 **or 90.675.**

11 **(2) Notwithstanding ORS 308.875, if a landlord transfers ownership of record for an**  
12 **abandoned manufactured dwelling to the landlord under ORS 90.425 (10) or 90.675 (10) for the**  
13 **purpose of resale, the transfer of ownership to the landlord does not make the abandoned**  
14 **manufactured dwelling assessable as real property. If the landlord purchases the manufac-**  
15 **tured dwelling at a sale described in ORS 90.425 (11) or 90.675 (11) and disposes of the man-**  
16 **ufactured dwelling within 30 days after purchase, notwithstanding ORS 308.875 the purchase**  
17 **of the manufactured dwelling by the landlord does not cause the manufactured dwelling to**  
18 **become assessable as real property.**

19 **SECTION 2. Section 1 of this 2007 Act applies to tax years beginning on or after January**  
20 **1, 2008.**

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**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.