

**75TH OREGON LEGISLATIVE ASSEMBLY
STAFF MEASURE SUMMARY
HOUSE REVENUE COMMITTEE**

**MEASURE: HB 2700 A
CARRIER: Rep. Berger**

REVENUE: No Revenue Impact

FISCAL: Minimal Fiscal Impact, no statement issued

Action: Do Pass as Amended and be Printed A-Eng.

Vote: 10-0-0

Yeas: Bailey, Bentz, Berger, Bruun, Gelser, Kahl, Read, Riley, Sprenger, Barnhart

Nays: 0

Exc.: 0

Prepared By: Dae Baek, Economist

Meeting Dates: 3/4, 4/24

WHAT THE BILL DOES: Clarifies procedures for late filing of property tax exemption by certain eligible entities and public bodies. Creates a late filing procedure for first-time filers and public entities with good and sufficient cause for late exemption filing. Takes effect on 91st day following adjournment sine die.

ISSUES DISCUSSED:

- Current late filing procedures for public and certain eligible entities
- Issues related to retroactive clauses

EFFECT OF COMMITTEE AMENDMENTS: Eliminates retroactive claims for exemption.

BACKGROUND:

ORS 307.166(1) lists conditions under which property tax exemption applies when a property-tax-exempt institution, organization or public body leases or is granted the use of properties from another property-tax-exempt institution, organization or public body. The lessee or entity in possession is required to file claims for exemption with the county assessor following the filing deadlines specified in ORS 307.166(3).

ORS 307.162 spells out filing requirement for property tax exemption for various eligible entities, late application procedure and late filing fee.