

**75TH OREGON LEGISLATIVE ASSEMBLY  
STAFF MEASURE SUMMARY  
SENATE FINANCE AND REVENUE COMMITTEE**

**MEASURE: HB 2700 B  
CARRIER: Sen. Burdick**

**REVENUE: No Revenue Impact**

**FISCAL: Minimal Fiscal Impact, no statement issued**

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**Action:** Do Pass with Amendments and be Printed B Engrossed to Resolve Conflicts

**Vote:** 5-0-0

**Yeas:** Hass, Morse, Rosenbaum, Telfer, Burdick

**Nays:** 0

**Exc.:** 0

**Prepared By:** Dae Baek, Economist

**Meeting Dates:** 5/13, 5/28

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**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:**

- Cases of property tax exempt entities that missed filing deadline

**EFFECT OF COMMITTEE AMENDMENTS:** Retains the original intent of the HB 2700A and resolves conflicts with SB 594 that exempts non-profit entities from filing personal property returns.

**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.

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