

House Bill 2561

Sponsored by Representative BEYER; Senator MORRISETTE (at the request of Willamalane Park and Recreation District and Lane Transit District)

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**.

Permits public bodies leasing land from other exempt public bodies to file claim for property tax exemption for prior tax years by April 1, 2010.

Applies to property tax years beginning on or after July 1, 2002, and on or before July 1, 2008.
Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to late applications for exemption from property tax; and prescribing an effective date.

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

4 **SECTION 1. (1) For purposes of this section, "public body lessee" means a public body**
5 **that leases or subleases property from another public body.**

6 **(2) Notwithstanding the time periods set forth in ORS 307.166, a public body lessee qual-**
7 **ifying for exemption from property taxation under ORS 307.166 may file a claim in writing**
8 **with the county assessor, on forms supplied by the assessor, by April 1, 2010. The claim must**
9 **contain the information and verification required under ORS 307.166. A claim for exemption**
10 **for multiple tax years must specify the tax years for which the public body lessee claims the**
11 **exemption.**

12 **(3) If taxes on the exempt value have been paid, the taxes shall be refunded in the man-**
13 **ner prescribed in subsection (4) of this section. If taxes on the exempt value have not been**
14 **paid, the taxes and any interest thereon shall be abated.**

15 **(4) The tax collector shall notify the governing body of the county of any refund required**
16 **under this section. Upon receipt of notice from the tax collector, the governing body shall**
17 **cause a refund of the taxes and any interest paid to be made from the refund reserve ac-**
18 **count, if the county has established a refund reserve account under ORS 311.807, or from the**
19 **unsegregated tax collections account described in ORS 311.385. The refund under this sub-**
20 **section shall be made without interest. The county assessor and tax collector shall make the**
21 **necessary corrections in the records of their offices.**

22 **SECTION 2. Section 1 of this 2009 Act applies to property tax years beginning on or after**
23 **July 1, 2002, and on or before July 1, 2008.**

24 **SECTION 3. This 2009 Act takes effect on the 91st day after the date on which the reg-**
25 **ular session of the Seventy-fifth Legislative Assembly adjourns sine die.**

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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.