

SENATE AMENDMENTS TO A-ENGROSSED HOUSE BILL 2904

By COMMITTEE ON FINANCE AND REVENUE

June 22

- 1 On page 1 of the printed A-engrossed bill, line 2, after “307.394,” insert “307.397,”.
- 2 In line 17, delete “under rules adopted by the Director” and insert “by an extension agent”.
- 3 On page 2, delete lines 1 and 2 and insert “plan.”.
- 4 On page 4, delete lines 1 through 12 and insert:
- 5 “(3)(a) Disqualification under subsection (1)(a) of this section is reversed if the taxpayer:
- 6 “(A) Notifies the assessor in writing pursuant to ORS 308A.718 of the taxpayer’s intention to
- 7 seek certification for a remediation plan; and
- 8 “(B) Presents a certified remediation plan to the assessor within one year after the date of dis-
- 9 qualification.
- 10 “(b) In addition to the grounds for disqualification under subsection (1)(a) of this section, the
- 11 assessor may disqualify land granted farm use special assessment pursuant to a remediation plan
- 12 upon:
- 13 “(A) Discovery, or notice from an extension agent of the Oregon State University Extension
- 14 Service, that the plan is not being implemented substantially as certified; or
- 15 “(B) Discovery, or notice from the owner, tenant or lessee or from an extension agent of the
- 16 Oregon State University Extension Service, that the plan as certified is no longer necessary, prac-
- 17 ticable or effective.”.
- 18 On page 5, delete lines 5 through 16 and insert:
- 19 “(6)(a) Disqualification under subsection (1)(c) of this section is reversed if the taxpayer:
- 20 “(A) Notifies the assessor in writing pursuant to ORS 308A.718 of the taxpayer’s intention to
- 21 seek certification for a remediation plan; and
- 22 “(B) Files an application for a certified remediation plan with the assessor within one year after
- 23 the date of disqualification.
- 24 “(b) In addition to the grounds for disqualification under subsection (1)(c) of this section, the
- 25 assessor may disqualify land granted farm use special assessment pursuant to a remediation plan
- 26 upon:
- 27 “(A) Discovery, or notice from an extension agent of the Oregon State University Extension
- 28 Service, that the plan is not being implemented substantially as certified; or
- 29 “(B) Discovery, or notice from the owner, tenant or lessee or from an extension agent of the
- 30 Oregon State University Extension Service, that the plan as certified is no longer necessary, prac-
- 31 ticable or effective.”.
- 32 On page 9, delete lines 3 through 11 and insert:
- 33 “**SECTION 9.** (1) The Director of the Department of Revenue shall adopt rules necessary for
- 34 administration of farm use special assessment pursuant to a remediation plan under ORS 308A.056.
- 35 “(2) The Director of the Oregon State University Extension Service may establish by rule a fee,

1 payable by persons seeking to implement remediation plans, in an amount necessary to reimburse
2 the Oregon State University Extension Service for the costs of certifying the plans.”.

3 After line 26, insert:

4 “**SECTION 11.** ORS 307.397 is amended to read:

5 “307.397. (1) The following items of real property machinery and equipment or tangible personal
6 property are exempt from ad valorem property taxation:

7 “[~~1~~] (a) Frost control systems used in agricultural or horticultural activities carried on by the
8 farmer;

9 “[~~2~~] (b) Trellises used for hops, beans or fruit or for other agricultural or horticultural pur-
10 poses;

11 “[~~3~~] (c) Hop harvesting equipment, including but not limited to hop pickers;

12 “[~~4~~] (d) Oyster racks, trays, stakes and other in-water structures used to raise bivalve
13 mollusks; or

14 “[~~5~~] (e) Equipment used for the fresh shell egg industry that is directly related and reasonably
15 necessary to produce, prepare, package and ship fresh shell eggs from the place of origin to market,
16 whether bolted to the floor, wired or plumbed to interconnected equipment, including but not limited
17 to grain bins, conveyors for transporting grain, grain grinding machinery, feed storage hoppers,
18 cages, egg collection conveyors and equipment for washing, drying, candling, grading, packaging and
19 shipping fresh shell eggs.

20 “(2) **A real property building, structure or improvement is exempt from ad valorem
21 property taxation if it:**

22 “(a) **Is used primarily to grow plants for agricultural or horticultural production;**

23 “(b) **Is covered with polyethylene, fiberglass, corrugated polycarbonate acrylic or any
24 other transparent or translucent material designed primarily to allow passage of solar heat
25 and light; and**

26 “(c) **Does not have a permanent heat source other than radiant heating provided by di-
27 rect sunlight.”.**

28 In line 27, delete “11” and insert “12”.