

# Senate Bill 351

Sponsored by Senator MONROE (at the request of Don LaFont)

## 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**.

Exempts from property taxation dwelling provided by religious organization for its spiritual leader and lot on which dwelling is located. Provides that exemption does not apply if spiritual leader occupies another residence as primary dwelling or if religious organization or occupant of dwelling receives pay for use of property, unless pay is for foster care provided in dwelling.

Applies to property tax years beginning on or after July 1, 2010.

## A BILL FOR AN ACT

1  
2 Relating to property tax exemption for religious leader dwellings; creating new provisions; and  
3 amending ORS 307.140 and 307.155.

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

5 **SECTION 1.** ORS 307.140 is amended to read:

6 307.140. Upon compliance with ORS 307.162, the following property owned or being purchased  
7 by religious organizations shall be exempt from taxation:

8 (1) All houses of public worship and other additional buildings and property used solely for  
9 *[administration, education,]* **administrative, educational**, literary, benevolent, charitable, enter-  
10 tainment and recreational purposes by religious organizations, the lots on which they are situated,  
11 and the pews, slips and furniture therein. However, any part of any house of public worship or other  
12 additional buildings or property which is kept or used as a store or shop or for any purpose other  
13 than those stated in this section shall be assessed and taxed the same as other taxable property.

14 (2) **A dwelling provided by a religious organization for the spiritual leader of the religious**  
15 **organization, and the lot on which the dwelling is located. Property described in this sub-**  
16 **section is not exempt from taxation if:**

17 (a) **The religious organization or occupant of the dwelling receives pay for use of the**  
18 **property, unless the pay is for foster care provided in the dwelling; or**

19 (b) **The spiritual leader of the religious organization occupies another dwelling as the**  
20 **primary residence of the spiritual leader.**

21 [(2)] (3) Parking lots used for parking or any other use as long as that parking or other use is  
22 permitted without charge for no fewer than 355 days during the tax year.

23 [(3)] (4) Land and the buildings thereon held or used solely for cemetery or crematory purposes,  
24 including any buildings solely used to store machinery or equipment used exclusively for mainte-  
25 nance of such lands.

26 **SECTION 2.** ORS 307.155 is amended to read:

27 307.155. (1) Land that is exempt from ad valorem property tax under ORS 65.855, 307.140 [(3)]  
28 (4) or 307.150 that ceases to be used or held exclusively for cemetery or crematory purposes shall  
29 be subject to assessment and taxation uniformly with real property of nonexempt ownerships.

30 (2) There shall be added to the next general property tax roll, to be collected and distributed

**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.

1 in the same manner as other real property taxes, additional taxes equal to the total amount of taxes  
2 that otherwise would have been assessed against the land had the land not been used or held for  
3 cemetery or crematory purposes for the last 10 years (or such lesser number of years, corresponding  
4 to the years after 1981 of exemption for the land) preceding the year after 1981 in which the land  
5 was exempt from taxation.

6 (3) The lien for the additional taxes imposed by this section, and the interest thereon, shall at-  
7 tach as of the date preceding the date of sale or other transfer of the land.

8 (4) For each year that land is exempt from taxation under ORS 65.855, 307.140 [(3)] (4) or  
9 307.150, or both, the assessor shall enter on the assessment and tax roll, with respect to the land,  
10 the notation "(cemetery land-potential additional tax)."

11 (5) The amount of additional taxes determined to be due under this section may be paid to the  
12 tax collector prior to the completion of the next general property tax roll, pursuant to ORS 311.370.

13 (6) Additional taxes collected under this section shall be deemed to have been imposed in the  
14 year to which the additional taxes relate.

15 **SECTION 3. The amendments to ORS 307.140 and 307.155 by sections 1 and 2 of this 2009**  
16 **Act apply to property tax years beginning on or after July 1, 2010.**