

77th OREGON LEGISLATIVE ASSEMBLY – 2013 Regular Session
STAFF MEASURE SUMMARY
Senate Committee on Rural Communities & Economic Development

MEASURE: HB 2788
CARRIER: Sen. Prozanski

REVENUE: Minimal revenue impact, no statement issued
FISCAL: Fiscal statement issued

Action: Do Pass
Vote: 4 - 0 - 1
Yeas: Burdick, Close, Prozanski, Roblan
Nays: 0
Exc.: Baertschiger
Prepared By: Racquel Rancier, Administrator
Meeting Dates: 5/23

WHAT THE MEASURE DOES: Includes donation of farm products to local food bank or school as farm use for purposes of property tax special assessment. Applies to property tax years beginning on or after July 1, 2013. Effective on 91st day following adjournment sine die.

ISSUES DISCUSSED:

- Provisions of bill

EFFECT OF COMMITTEE AMENDMENT: No amendment.

BACKGROUND: Property in Oregon is typically taxed based on real market value, which is the price the land would sell for on the open market. As demand to develop farm and forestland increases, the value of property rises, potentially making it difficult for farm and forest land owners to pay property taxes and leading to greater loss of land to development. The Legislature has established special assessment tax programs to reduce property taxes for forest and farm lands that meet certain criteria. Oregon law allows properties to be eligible for a farm use special assessment if the land is used exclusively for specified farm uses for the primary purpose of obtaining a profit. House Bill 2788 includes disposing of farm products by donation to a local food bank or school in the definition of farm uses to qualify for farm use special assessment.

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This summary has not been adopted or officially endorsed by action of the committee.