

House Bill 2504

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on Revenue)

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**.

Creates and adjusts sunset dates for certain property tax expenditure programs. Repeals certain expired property tax expenditure programs.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to property tax expenditures; creating new provisions; amending ORS 307.050, 307.060,
3 307.100, 307.171, 307.518, 307.529, 307.535, 307.637, 308.236, 308.250 and 308.256 and section 6,
4 chapter 660, Oregon Laws 1985, section 2, chapter 256, Oregon Laws 2001, and section 4, chap-
5 ter 656, Oregon Laws 2011; repealing ORS 307.111, 307.155, 307.182, 307.453, 307.455, 307.457,
6 307.459, 307.462 and 307.835; and prescribing an effective date.

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

8 **SECTION 1. ORS 307.145 applies to property tax years beginning before July 1, 2016.**

9 **SECTION 2. ORS 307.195 applies to property tax years beginning before July 1, 2016.**

10 **SECTION 3. ORS 307.160 applies to property tax years beginning before July 1, 2016.**

11 **SECTION 4. ORS 307.147 applies to property tax years beginning before July 1, 2016.**

12 **SECTION 5. ORS 307.330 applies to property tax years beginning before July 1, 2016.**

13 **SECTION 6. ORS 308.250, as amended by section 2, chapter 69, Oregon Laws 2010, is amended**
14 to read:

15 308.250. [(1)] All personal property not exempt from ad valorem taxation or subject to special
16 assessment shall be valued at 100 percent of its real market value, as of January 1, at 1:00 a.m. and
17 shall be assessed at its assessed value determined as provided in ORS 308.146.

18 [(2) *If the total assessed value of all taxable personal property required to be reported under ORS*
19 *308.290 in any county of any taxpayer is less than \$12,500 in any assessment year, the county assessor*
20 *shall cancel the ad valorem tax assessment for that year.*]

21 [(3) *In any assessment year or years following an assessment year for which taxes are canceled*
22 *under subsection (2) of this section, the taxpayer may meet the requirements of ORS 308.290 by filing,*
23 *within the time required or extended under ORS 308.290, a verified statement with the county assessor*
24 *indicating that the total assessed value of all taxable personal property of the taxpayer required to be*
25 *reported under ORS 308.290 in the county is less than \$12,500. The statement shall contain the name*
26 *and address of the taxpayer, the information needed to identify the account and other pertinent infor-*
27 *mation, but shall not be required to contain a listing or value of property or property additions or re-*
28 *tirements.*]

29 [(4)(a) *For each tax year beginning on or after July 1, 2003, the Department of Revenue shall re-*
30 *compute the maximum amount of the assessed value of taxable personal property for which ad valorem*

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 *property taxes may be canceled under this section. The computation shall be as follows:]*

2 *[(A) Divide the average U.S. City Average Consumer Price Index for the prior calendar year by*
3 *the average U.S. City Average Consumer Price Index for 2002.]*

4 *[(B) Recompute the maximum amount of assessed value for which taxes may be canceled by*
5 *multiplying \$12,500 by the appropriate indexing factor determined as provided in subparagraph (A) of*
6 *this paragraph.]*

7 *[(b) As used in this subsection, "U.S. City Average Consumer Price Index" means the U.S. City*
8 *Average Consumer Price Index for All Urban Consumers (All Items) as published by the Bureau of*
9 *Labor Statistics of the United States Department of Labor.]*

10 *[(c) If any change in the maximum amount of assessed value determined under paragraph (a) of*
11 *this subsection is not a multiple of \$500, the increase shall be rounded to the nearest multiple of*
12 *\$500.]*

13 **SECTION 7. The amendments to ORS 308.250 by section 6 of this 2013 Act apply to tax**
14 **years beginning on or after July 1, 2016.**

15 **SECTION 8. ORS 307.835 is repealed.**

16 **SECTION 9. ORS 307.120 applies to property tax years beginning before July 1, 2016.**

17 **SECTION 10. ORS 307.111 is repealed.**

18 **SECTION 11. ORS 308.256 is amended to read:**

19 308.256. (1) Watercraft of water transportation companies shall be assessed as provided in ORS
20 308.505 to 308.665.

21 (2) Watercraft described in ORS 308.260 shall be assessed as provided in ORS 308.260.

22 (3) The following watercraft shall be exempt from taxation:

23 (a) Watercraft not owned or operated by water transportation companies, as described in ORS
24 308.515, and that are customarily engaged in the transportation of persons or property for hire
25 wholly outside the boundaries of this state.

26 (b) Watercraft owned or operated by water transportation companies, as described in ORS
27 308.515, and not assessed by the Department of Revenue, that are customarily engaged in the
28 transportation of persons or property for hire wholly or in part outside the boundaries of this state.
29 The exemption under this paragraph does not apply to watercraft that engage in the transportation
30 for hire of persons on offshore trips that originate and terminate at the same port, and that have
31 a valid marine document issued by the United States Coast Guard or any other federal agency that
32 succeeds the United States Coast Guard in the duty of issuing marine documents.

33 (c) The assessed value of the property of a water transportation company, as described in ORS
34 308.515, that is not subject to assessment by the Department of Revenue under the provisions of ORS
35 308.550 (3).

36 (4)(a) Watercraft over 16 feet in length in the process of original construction, or undergoing
37 major remodeling, renovation, conversion, reconversion or repairs on January 1 are exempt from
38 taxation. For the purposes of this subsection, the term "major" shall include all remodeling, reno-
39 vation, conversion, reconversion or repairs to a watercraft in which the expenditures for parts,
40 materials, labor and accessorial services exceed 10 percent of the market value of the watercraft
41 immediately prior to the remodeling, renovation, conversion, reconversion or repairs.

42 (b) Watercraft subject to assessment by the Department of Revenue under ORS 308.505 to
43 308.665 are exempt under paragraph (a) of this subsection only if on or before the due date for filing
44 the statement described in ORS 308.520 for the year for which exemption is claimed, the owner or
45 operator files with the department sufficient documentary evidence that the property qualifies for

1 the exemption.

2 (c) The owner or operator of watercraft subject to local assessment shall file the documentary
 3 evidence required under paragraph (b) of this subsection with the county assessor on or before April
 4 1 of the year for which exemption is claimed.

5 (5) All other watercraft not otherwise specifically exempt from taxation nor licensed in lieu
 6 thereof shall be assessed in the county in which they are customarily moored when not in service
 7 or if there is no customary place of moorage in the county in which their owner or owners reside
 8 or, if neither situs applies, then in the county in which any one of the owners maintains a place of
 9 business.

10 (6) Watercraft described in subsection (5) of this section shall be assessed at assessed value,
 11 except as follows:

12 (a) Ships and vessels whose home ports are in the State of Oregon and that ply the high seas
 13 or between the high seas and inland water ports or terminals shall be assessed at four percent of
 14 the assessed value thereof.

15 (b) Vessels that are self-propelled, offshore oil drilling rigs whose home ports are in the State
 16 of Oregon shall be assessed at four percent of the assessed value thereof.

17 (c) All other ships and vessels whose home ports are in the State of Oregon shall be assessed
 18 at 40 percent of the assessed value thereof.

19 *[(7) The assessor shall cancel the assessment in whole or proportionate part on all parts and ma-*
 20 *terials in the inventory of shipyards and ship repair facilities as of January 1 of the assessment year,*
 21 *but only upon receipt prior to April 1 of the assessment year of sufficient documentary proof that prior*
 22 *to April 1 of the assessment year the parts or materials so assessed were physically attached to or in-*
 23 *corporated in watercraft undergoing major remodeling, renovation, conversion, reconversion or repairs*
 24 *as described in subsection (4) of this section, within the boundaries of this state.]*

25 **SECTION 12. The amendments to ORS 308.256 by section 11 of this 2013 Act apply to tax**
 26 **years beginning on or after July 1, 2016.**

27 **SECTION 13. ORS 307.182 is repealed.**

28 **SECTION 14. ORS 307.092 applies to property tax years beginning before July 1, 2016.**

29 **SECTION 15. ORS 307.242 applies to property tax years beginning before July 1, 2016.**

30 **SECTION 16. ORS 307.480 to 307.510 apply to property tax years beginning before July 1,**
 31 **2016.**

32 **SECTION 17. ORS 307.580 applies to property tax years beginning before July 1, 2016.**

33 **SECTION 18. ORS 307.453, 307.455, 307.457 and 307.459 are repealed.**

34 **SECTION 19. ORS 307.394 applies to property tax years beginning before July 1, 2016.**

35 **SECTION 20. ORS 307.390 applies to property tax years beginning before July 1, 2016.**

36 **SECTION 21. ORS 307.320 applies to property tax years beginning before July 1, 2016.**

37 **SECTION 22. ORS 307.325 applies to property tax years beginning before July 1, 2016.**

38 **SECTION 23. ORS 307.315 applies to property tax years beginning before July 1, 2016.**

39 **SECTION 24. ORS 307.060 is amended to read:**

40 307.060. Real and personal property of the United States or any department or agency of the
 41 United States held by any person under a lease or other interest or estate less than a fee simple,
 42 other than under a contract of sale, shall have a real market value determined under ORS 308.232,
 43 subject only to deduction for restricted use. The property shall have an assessed value determined
 44 under ORS 308.146 and shall be subject to tax on the assessed value so determined. The lien for the
 45 tax shall attach to and be enforced against only the leasehold, interest or estate in the real or

1 personal property. This section does not apply to real property held or occupied primarily for agri-
 2 cultural purposes under the authority of a federal wildlife conservation agency [*or held or occupied*
 3 *primarily for purposes of grazing livestock*]. This section does not apply to real or personal property
 4 held by this state or any county, municipal corporation or political subdivision of this state that is:

5 (1) In immediate use and occupation by the political body; or

6 (2) Required, by the terms of the lease or agreement, to be maintained and made available to
 7 the federal government as a military installation and facility.

8 **SECTION 25. The amendments to ORS 307.060 by section 24 of this 2013 Act apply to tax**
 9 **years beginning on or after July 1, 2016.**

10 **SECTION 26. ORS 307.398 applies to property tax years beginning before July 1, 2016.**

11 **SECTION 27. ORS 307.397 applies to property tax years beginning before July 1, 2016.**

12 **SECTION 28. ORS 307.391 applies to property tax years beginning before July 1, 2016.**

13 **SECTION 29. ORS 307.118 applies to property tax years beginning before July 1, 2016.**

14 **SECTION 30.** Section 2, chapter 256, Oregon Laws 2001, as amended by section 2, chapter 771,
 15 Oregon Laws 2003, is amended to read:

16 **Sec. 2.** (1) Section 1 (1), chapter 256, Oregon Laws 2001, applies to tax years beginning on or
 17 after July 1, 1998, and before July 1, [2021] **2016.**

18 (2) Section 1 (2), chapter 256, Oregon Laws 2001, applies to tax years beginning on or after July
 19 1, 1999, and before July 1, [2021] **2016.**

20 **SECTION 31. ORS 308A.350 to 308A.383 apply to property tax years beginning before July**
 21 **1, 2016.**

22 **SECTION 32. ORS 307.827 applies to property tax years beginning before July 1, 2016.**

23 **SECTION 33. ORS 307.831 applies to property tax years beginning before July 1, 2016.**

24 **SECTION 34.** ORS 307.050 is amended to read:

25 307.050. Whenever real and personal property of the United States or any department or agency
 26 of the United States is the subject of a contract of sale or other agreement whereby on certain
 27 payments being made the legal title is or may be acquired by any person and that person uses and
 28 possesses the property or has the right of present use and possession, then a real market value for
 29 the property shall be determined, as required under ORS 308.232, without deduction on account of
 30 any part of the purchase price or other sum due on such property remaining unpaid. The property
 31 shall have an assessed value determined under ORS 308.146 and shall be subject to tax on the as-
 32 sessed value so determined. The lien for the tax shall neither attach to, impair, nor be enforced
 33 against any interest of the United States in the real or personal property. This section does not
 34 apply to real or personal property held and in immediate use and occupation by this state or any
 35 county, municipal corporation or political subdivision of this state[, *or to standing timber, prior to*
 36 *severance, of the United States or any department or agency of the United States that is the subject of*
 37 *a contract of sale or other agreement*].

38 **SECTION 35. The amendments to ORS 307.050 by section 34 of this 2013 Act apply to tax**
 39 **years beginning on or after July 1, 2016.**

40 **SECTION 36.** ORS 307.100 is amended to read:

41 307.100. Whenever real and personal property of the state or any institution or department
 42 thereof, or any county, municipal corporation or political subdivision of the state is the subject of
 43 a contract of sale or other agreement whereby on certain payments being made the legal title is or
 44 may be acquired by any person and such person uses and possesses such property or has the right
 45 of present use and possession, then such property shall be considered, for all purposes of taxation,

1 as the property of such person. No deed or bill of sale to such property shall be executed until all
 2 taxes and municipal charges are fully paid thereon. *[This section shall not apply to standing timber,*
 3 *prior to severance thereof, of the state or any political entity referred to above which is the subject of*
 4 *a contract of sale or other agreement.]*

5 **SECTION 37.** The amendments to ORS 307.100 by section 36 of this 2013 Act apply to tax
 6 years beginning on or after July 1, 2016.

7 **SECTION 38.** ORS 321.257 to 321.390 apply to property tax years beginning before July 1,
 8 2016.

9 **SECTION 39.** ORS 321.805 to 321.855 apply to property tax years beginning before July 1,
 10 2016.

11 **SECTION 40.** ORS 308.236 is amended to read:

12 308.236. (1) The availability, usefulness and cost of using roads, including all roads of the owner
 13 of land or timber and all roads that the owner has the right to use, shall be taken into consideration
 14 in determining the real market value of land.

15 (2) *[Farm or grazing land roads and forest roads themselves, except principal exterior timber ac-*
 16 *cess roads, shall not be appraised, valued or assessed and they shall not be classed as improvements*
 17 *under ORS 308.215.]* The underlying land upon which roads are constructed shall be assessed if it
 18 is otherwise subject to assessment.

19 (3) As used in this section[:],

20 [(a)] “road” includes fills, ballast, bridges, culverts, drains, surfacing and other appurtenances
 21 of a like kind commonly associated with roads but excludes railroads.

22 [(b)] “Principal exterior timber access roads” means those portions of high standard main-line pri-
 23 vate roads that provide access from a conversion center or public way to the exterior boundary of the
 24 principal forest area served by the road. A high standard main-line private road is a permanent road
 25 of two lanes or more that is paved or macadamized or that has a fine-gravel surface that is permanently
 26 and continuously maintained.]

27 **SECTION 41.** The amendments to ORS 308.236 by section 40 of this 2013 Act apply to tax
 28 years beginning on or after July 1, 2016.

29 **SECTION 42.** ORS 308.115 applies to property tax years beginning on or after July 1, 2012,
 30 and before July 1, 2016.

31 **SECTION 43.** ORS 307.080 applies to property tax years beginning before July 1, 2016.

32 **SECTION 44.** ORS 307.168 applies to property tax years beginning before July 1, 2016.

33 **SECTION 45.** ORS 307.115 applies to property tax years beginning before July 1, 2016.

34 **SECTION 46.** ORS 307.205 applies to property tax years beginning before July 1, 2016.

35 **SECTION 47.** ORS 307.210 applies to property tax years beginning before July 1, 2016.

36 **SECTION 48.** ORS 308.805 to 308.820 apply to property tax years beginning before July 1,
 37 2016.

38 **SECTION 49.** ORS 307.220 applies to property tax years beginning before July 1, 2016.

39 **SECTION 50.** ORS 307.230 applies to property tax years beginning before July 1, 2016.

40 **SECTION 51.** ORS 307.030 applies to property tax years beginning before July 1, 2016.

41 **SECTION 52.** ORS 307.190 applies to property tax years beginning before July 1, 2016.

42 **SECTION 53.** ORS 307.402 applies to property tax years beginning before July 1, 2016.

43 **SECTION 54.** ORS 307.450 applies to property tax years beginning before July 1, 2016.

44 **SECTION 55.** ORS 307.197 applies to property tax years beginning before July 1, 2016.

45 **SECTION 56.** ORS 307.130 applies to property tax years beginning before July 1, 2016.

1 **SECTION 57.** ORS 307.136 applies to property tax years beginning before July 1, 2016.

2 **SECTION 58.** ORS 307.140 applies to property tax years beginning before July 1, 2016.

3 **SECTION 59.** ORS 307.150 applies to property tax years beginning before July 1, 2016.

4 **SECTION 60.** ORS 307.155 is repealed.

5 **SECTION 61.** The repeal of ORS 307.155 by section 60 of this 2013 Act applies to tax years
6 beginning on or after July 1, 2016.

7 **SECTION 62.** The repeal of ORS 307.155 by section 60 of this 2013 Act becomes operative
8 on July 1, 2016.

9 **SECTION 63.** ORS 307.171 is amended to read:

10 307.171. Any sports facility owned by a city with a population of at least 500,000 is exempt from
11 taxation, *[even if]* **unless the sports facility is leased to or operated by a taxpaying entity.**

12 **SECTION 64.** The amendments to ORS 307.171 by section 63 of this 2013 Act apply to
13 property tax years beginning on or after July 1, 2016.

14 **SECTION 65.** ORS 307.471 applies to property tax years beginning before July 1, 2016.

15 **SECTION 66.** ORS 307.804 and 307.806 apply to property tax years beginning before July
16 1, 2016.

17 **SECTION 67.** ORS 307.811 and 307.815 apply to property tax years beginning before July
18 1, 2016.

19 **SECTION 68.** ORS 307.123 applies to property tax years beginning before July 1, 2016.

20 **SECTION 69.** Property of a vertical housing development project may not receive a first
21 year of partial exemption under ORS 307.864 on or after July 1, 2016.

22 **SECTION 70.** A qualified dwelling unit of single-unit housing may not receive a first year
23 of exemption under ORS 307.664 on or after July 1, 2016.

24 **SECTION 71.** Applications for limited assessment under ORS 308.459 may not be filed
25 under ORS 308.462 on or after July 1, 2016.

26 **SECTION 72.** Multiple-unit housing may not receive a first year of exemption under ORS
27 307.612 on or after July 1, 2016.

28 **SECTION 73.** ORS 307.637 is amended to read:

29 307.637. An exemption for multiple-unit housing may not be granted under ORS 307.600 to
30 307.637 unless:

31 (1) In the case of multiple-unit housing described in ORS 307.603 (5)(a), the application for ex-
32 emption is made to the city or county on or before January 1, ~~[2022]~~ **2016.**

33 (2) In the case of multiple-unit housing described in ORS 307.603 (5)(b), the construction, addition
34 or conversion is completed on or before January 1, ~~[2022]~~ **2016.**

35 **SECTION 74.** Applications for exemption under ORS 307.515 to 307.523 may not be filed
36 under ORS 307.523 on or after July 1, 2016.

37 **SECTION 75.** ORS 307.518 is amended to read:

38 307.518. (1) Property or a portion of property that meets all of the following criteria shall be
39 exempt from taxation as provided under ORS 307.515 to 307.523:

40 (a) If unoccupied, the property:

41 (A) Is offered for rental solely as a residence for low income persons; or

42 (B) Is held for the purpose of developing low income rental housing.

43 (b) If occupied, the property is occupied solely as a residence for low income persons.

44 (c) An exemption for the property has been approved as provided under ORS 307.523, pursuant
45 to an application filed before January 1, ~~[2020]~~ **2016.**

1 (d) The property is owned or being purchased by a nonprofit corporation organized in a manner
 2 that meets the criteria for a public benefit corporation, as described under ORS 65.001 (37) or for
 3 a religious corporation, as described under ORS 65.001 (39).

4 (e) The property is owned or being purchased by a nonprofit corporation that expends no more
 5 than 10 percent of its annual income from residential rentals for purposes other than the acquisition,
 6 maintenance or repair of residential rental property for low income persons or for the provision of
 7 on-site child care services for the residents of the rental property.

8 (2) For the purposes of this section, a nonprofit corporation that has only a leasehold interest
 9 in property is considered to be a purchaser of that property if:

10 (a) The nonprofit corporation is obligated under the terms of the lease to pay the ad valorem
 11 taxes on the real and personal property used in the rental activity on that property; or

12 (b) The rent payable has been established to reflect the savings resulting from the exemption
 13 from taxation.

14 (3) A partnership shall be considered a nonprofit corporation for purposes of this section if:

15 (a) A nonprofit corporation is a general partner of the partnership; and

16 (b) The nonprofit corporation is responsible for the day-to-day operation of the property that is
 17 the subject of the exemption under ORS 307.515 to 307.523.

18 **SECTION 76.** ORS 307.529 is amended to read:

19 307.529. (1) Except as provided in ORS 307.531, if, after an application for exemption under ORS
 20 307.517 has been approved under ORS 307.527, the governing body finds that construction or devel-
 21 opment of the exempt property differs from the construction or development described in the appli-
 22 cation for exemption, or is not completed on or before January 1, [2020] **2016**, or that any provision
 23 of ORS 307.515 to 307.523 is not being complied with, or any provision required by the governing
 24 body pursuant to ORS 307.515 to 307.523 is not being complied with, the governing body shall give
 25 notice of the proposed termination of the exemption to the owner, by mailing the notice to the
 26 last-known address of the owner, and to every known lender, by mailing the notice to the last-known
 27 address of every known lender. The notice shall state the reasons for the proposed termination and
 28 shall require the owner to appear at a specified time, not less than 20 days after mailing the notice,
 29 to show cause, if any, why the exemption should not be terminated.

30 (2) If the owner fails to appear and show cause why the exemption should not be terminated, the
 31 governing body shall notify every known lender, and shall allow any lender not less than 30 days
 32 after the date the notice of the failure to appear and show cause is mailed to cure any noncompli-
 33 ance or to provide assurance adequate to the governing body that all noncompliance shall be rem-
 34 edied.

35 (3) If the owner fails to appear and show cause why the exemption should not be terminated,
 36 and the lender fails to cure or give adequate assurance of the cure of any noncompliance, the gov-
 37 erning body shall adopt an ordinance or resolution stating its findings terminating the exemption.
 38 A copy of the ordinance or resolution shall be filed with the county assessor, and a copy shall be
 39 sent to the owner at the owner's last-known address and to the lender at the last-known address of
 40 the lender within 10 days after its adoption.

41 **SECTION 77.** ORS 307.535 is amended to read:

42 307.535. Notwithstanding any provision of ORS 307.515 to 307.523:

43 (1) If the governing body finds that construction of the housing unit otherwise entitled to ex-
 44 emption under ORS 307.517 was not completed by January 1, [2020] **2016**, due to circumstances be-
 45 yond the control of the owner, and that the owner had been acting and could reasonably be expected

1 to act in good faith and with due diligence, the governing body may extend the deadline for com-
 2 pletion of construction for a period not to exceed 12 consecutive months.

3 (2) If property granted exemption under ORS 307.515 to 307.523 is destroyed by fire or act of
 4 God, or is otherwise no longer capable of owner-occupancy due to circumstances beyond the control
 5 of the owner, the exemption shall cease but no additional taxes shall be imposed upon the property
 6 under ORS 307.531 or 307.533.

7 **SECTION 78.** Section 6, chapter 660, Oregon Laws 1985, as amended by section 1, chapter 108,
 8 Oregon Laws 1993, section 1, chapter 215, Oregon Laws 2003, and section 1, chapter 191, Oregon
 9 Laws 2011, is amended to read:

10 **Sec. 6.** ORS 307.540 to 307.548 apply to tax years beginning on or after January 1, 1985, and
 11 before July 1, [2027] **2016.**

12 **SECTION 79.** ORS 307.250, 307.260, 307.262, 307.270 and 307.280 apply to property tax years
 13 beginning before July 1, 2016.

14 **SECTION 80.** ORS 307.283 applies to property tax years beginning before July 1, 2016.

15 **SECTION 81.** ORS 307.370 to 307.385 apply to property tax years beginning before July 1,
 16 2016.

17 **SECTION 82.** Pollution control facilities may not receive a first year of exemption under
 18 ORS 307.405 on or after July 1, 2016.

19 **SECTION 83.** Section 4, chapter 656, Oregon Laws 2011, is amended to read:

20 **Sec. 4.** (1) The amendments to ORS 307.175 by section 3, **chapter 656, Oregon Laws 2011,** [*of*
 21 *this 2011 Act*] apply to tax years beginning on or after July 1, 2011[, *and before July 1, 2018*].

22 (2) **An exemption under ORS 307.175 may not be claimed for tax years beginning on or**
 23 **after July 1, 2016.**

24 **SECTION 84.** Property may not receive a first year of an initial term of special assess-
 25 ment under ORS 358.505 or a first year of an additional term of special assessment under
 26 ORS 358.540 on or after July 1, 2016.

27 **SECTION 85.** ORS 307.462 is repealed.

28 **SECTION 86.** ORS 307.286 and 307.289 apply to property tax years beginning before July
 29 1, 2016.

30 **SECTION 87.** ORS 308.490 applies to property tax years beginning before July 1, 2016.

31 **SECTION 88.** ORS 308.701 to 308.724 apply to property tax years beginning before July 1,
 32 2016.

33 **SECTION 89.** ORS 308A.403 to 308A.430 apply to property tax years beginning before July
 34 1, 2016.

35 **SECTION 90.** ORS 308A.450 to 308A.465 apply to property tax years beginning before July
 36 1, 2016.

37 **SECTION 91.** ORS 308A.250 to 308A.259 apply to property tax years beginning before July
 38 1, 2016.

39 **SECTION 92.** ORS 321.700 to 321.754 apply to property tax years beginning before July 1,
 40 2016.

41 **SECTION 93.** ORS 308A.050 to 308A.128 apply to property tax years beginning before July
 42 1, 2016.

43 **SECTION 94.** ORS 308A.300 to 308A.330 apply to property tax years beginning before July
 44 1, 2016.

45 **SECTION 95.** This 2013 Act takes effect on the 91st day after the date on which the 2013

1 **regular session of the Seventy-seventh Legislative Assembly adjourns sine die.**

2
