

**SENATE AMENDMENTS TO
A-ENGROSSED HOUSE BILL 2746**

By COMMITTEE ON RURAL COMMUNITIES AND ECONOMIC DEVELOPMENT

June 5

1 On page 1 of the printed A-engrossed bill, delete lines 19 and 20 and insert:

2 “(b) Finds that the dwelling was assessed as a dwelling for purposes of ad valorem taxation for
3 the lesser of:

4 “(A) The previous five property tax years unless the value of the dwelling was eliminated as a
5 result of the destruction, or demolition in the case of restoration, of the dwelling; or

6 “(B) From the time when the dwelling was erected upon or affixed to the land and became
7 subject to assessment as described in ORS 307.010 unless the value of the dwelling was eliminated
8 as a result of the destruction, or demolition in the case of restoration, of the dwelling.”.

9 On page 2, delete lines 10 and 11 and insert:

10 “(B) Must comply with applicable siting standards.”.

11 Delete lines 39 through 44 and insert:

12 “(7) If an applicant is granted a deferred replacement permit under this section:

13 “(a) The deferred replacement permit:

14 “(A) Does not expire but, notwithstanding subsection (4)(a)(A) of this section, the permit be-
15 comes void unless the dwelling to be replaced is removed or demolished within three months after
16 the deferred replacement permit is issued; and

17 “(B) May not be transferred, by sale or otherwise, except by the applicant to the spouse or a
18 child of the applicant.

19 “(b) The replacement dwelling must comply with applicable building codes, plumbing codes,
20 sanitation codes and other requirements relating to health and safety or to siting at the time of
21 construction. However, the standards may not be applied in a manner that prohibits the siting of the
22 replacement dwelling.”.

23 On page 3, delete lines 2 and 3 and insert:

24 “(a) The dwelling has taxable value in its present state, or had taxable value when the dwelling:

25 “(A) Was first removed from the tax roll; or

26 “(B) Was destroyed by fire or other act of God; and”.

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