

House Bill 3276

Sponsored by Representative MCKEOWN, Senator ROBLAN; Representatives CLEM, GOMBERG, HOLVEY, KOMP, READ, WITT, Senators HANSELL, JOHNSON, OLSEN, PROZANSKI, STEINER HAYWARD

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 certain property owned by port organized under laws of this state. Provides for refund of taxes paid for property tax year beginning on July 1, 2012.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to the taxation of property owned by a port; and prescribing an effective date.

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

4 **SECTION 1. (1) Notwithstanding ORS 308.505 to 308.665, property described in ORS 308.510**
5 **(1) that is owned by a port organized under the laws of this state is exempt from ad valorem**
6 **property taxation.**

7 **(2) Notwithstanding ORS 307.110 or any other provision of state law, property that is**
8 **exempt under this section is not disqualified from exemption if a person other than the port**
9 **holds, manages, uses or holds for use any portion of the property pursuant to an operating**
10 **agreement with the port.**

11 **SECTION 2. Section 1 of this 2013 Act applies to property tax years beginning on or after**
12 **July 1, 2012.**

13 **SECTION 3. (1)(a) To receive a refund under this section, an application must be filed**
14 **with the county assessor within 60 days after the effective date of this 2013 Act.**

15 **(b) An application filed under this section must:**

16 **(A) Contain information necessary to substantiate the claim for a refund.**

17 **(B) Be accompanied by a filing fee of \$200.**

18 **(2) For the property tax year beginning on July 1, 2012:**

19 **(a) If property taxes on property described in section 1 of this 2013 Act have not been**
20 **paid, the taxes and any interest on the taxes are abated.**

21 **(b) If property taxes on property described in section 1 of this 2013 Act have been paid,**
22 **the tax collector of the county in which the property is located shall notify the governing**
23 **body of the county of any refund required by operation of section 1 of this 2013 Act.**

24 **(3)(a) Upon receipt of notice from the tax collector under subsection (2)(b) of this section,**
25 **the governing body shall cause a refund of any amount of property taxes and interest on the**
26 **property taxes that has been paid to be made from the refund reserve account, if the county**
27 **has established a refund reserve account under ORS 311.807, or from the unsegregated tax**
28 **collections account described in ORS 311.385.**

29 **(b) A refund under this subsection shall be made without interest.**

30 **(4) The Department of Revenue, the county assessor and the tax collector shall make the**

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 **necessary corrections in the records of their offices.**

2 **SECTION 4. This 2013 Act takes effect on the 91st day after the date on which the 2013**
3 **regular session of the Seventy-seventh Legislative Assembly adjourns sine die.**

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