

**A-Engrossed**  
**Senate Bill 549**

Ordered by the Senate April 5  
Including Senate Amendments dated April 5

Sponsored by Senators PROZANSKI, KRUSE

**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.

*[Eliminates]* **Extends** sunset for tax exemption for federal land used by recreation facility operators under permit. Applies retroactively beginning with property tax year beginning on July 1, 2012. Provides for refund 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 tax exemption of federal land used by recreation facility operators under permit; creat-  
3 ing new provisions; amending ORS 307.182 and section 4, chapter 405, Oregon Laws 1981; and  
4 prescribing an effective date.

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

6 **SECTION 1.** ORS 307.182 is amended to read:

7 307.182. Notwithstanding ORS 307.060, *[there shall be exempt from property taxation]* real prop-  
8 erty used and occupied by commercial recreation facility operators under permits issued pursuant  
9 to the Acts of June 4, 1897 (16 U.S.C. 551), and March 4, 1915 (16 U.S.C. 497), as amended, *[but the*  
10 *improvements thereon are subject to ad valorem taxation as provided in ORS 307.030]* **is exempt from**  
11 **ad valorem property taxation. This section does not apply to improvements on real property**  
12 **described in this section.**

13 **SECTION 2.** Section 4, chapter 405, Oregon Laws 1981, as amended by section 1, chapter 169,  
14 Oregon Laws 1985, section 4, chapter 748, Oregon Laws 1995, section 4, chapter 67, Oregon Laws  
15 2001, section 13, chapter 114, Oregon Laws 2001, and section 8, chapter 509, Oregon Laws 2001, is  
16 amended to read:

17 **Sec. 4.** ORS 307.182 applies to tax years beginning on or after July 1, 1981, and *[prior to July*  
18 *1, 2012]* **before July 1, 2024.**

19 **SECTION 3.** **The amendments to section 4, chapter 405, Oregon Laws 1981, by section 2**  
20 **of this 2013 Act apply to property tax years beginning on or after July 1, 2012.**

21 **SECTION 4.** (1)(a) **To receive a refund under this section, an application must be filed**  
22 **with the county assessor within 60 days after the effective date of this 2013 Act.**

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

24 **(A) Contain information necessary to substantiate the claim for a refund and any other**  
25 **information required by the county assessor.**

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

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

**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 (a) If property taxes on property that is exempt by operation of the amendments to sec-  
2 tion 4, chapter 405, Oregon Laws 1981, by section 2 of this 2013 Act have not been paid, the  
3 taxes and any interest on the taxes are abated.

4 (b) If property taxes on property that is exempt by operation of the amendments to sec-  
5 tion 4, chapter 405, Oregon Laws 1981, by section 2 of this 2013 Act have been paid, the tax  
6 collector of the county in which the property is located shall notify the governing body of the  
7 county of any refund required by operation of the amendments to section 4, chapter 405,  
8 Oregon Laws 1981, by section 2 of this 2013 Act.

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

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

15 (4) The county assessor and the tax collector shall make the necessary corrections in the  
16 records of their offices.

17 **SECTION 5.** This 2013 Act takes effect on the 91st day after the date on which the 2013  
18 regular session of the Seventy-seventh Legislative Assembly adjourns sine die.

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