

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

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

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

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

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

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

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

14 Delete lines 39 through 44 and insert:

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

17 “(a) The deferred replacement permit:

18 “(A) Does not expire but, notwithstanding subsection (4)(a)(A) of this
19 section, the permit becomes void unless the dwelling to be replaced is re-
20 moved or demolished within three months after the deferred replacement
21 permit is issued; and

22 “(B) May not be transferred, by sale or otherwise, except by the applicant

1 to the spouse or a child of the applicant.

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

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

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

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

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

12
