

**Enrolled**  
**House Bill 2128**

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

CHAPTER .....

AN ACT

Relating to taxes on real property leased from a tax-exempt owner; and prescribing an effective date.

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

**SECTION 1.** (1) As used in this section, “property interest” means a leasehold interest, or other interest or estate less than a fee simple.

(2) Ad valorem property taxes assessed on real property pursuant to ORS 307.060 or 307.110, in addition to being a lien on the real property under ORS 311.405, are a personal liability of the person whose property interest in the real property gives rise to taxation under ORS 307.060 or 307.110.

(3) If taxes assessed under ORS 307.060 or 307.110 are not paid before they become delinquent or before the termination of the property interest giving rise to taxation, the county in which the real property is located may, in addition to the remedies provided by statute for the collection of taxes on real property, maintain an action for itself, and for all other municipal corporations, taxing districts or political subdivisions sharing in the taxes, against the person described in subsection (2) of this section for the collection of the taxes, together with interest, penalties, costs and other lawful charges on the taxes.

(4)(a) At the time of the commencement of an action for the collection of taxes pursuant to subsection (3) of this section, the county shall have the benefit of all the laws of this state pertaining to provisional remedies against the real and personal property of the person owing the taxes, without the necessity of filing either an affidavit or undertaking, as otherwise provided by statute.

(b) The county clerk of the county in which the action is commenced shall immediately issue writs of attachment on application by the tax collector or the district attorney for the county as plaintiff. The writs shall be directed to the sheriffs of as many counties as the tax collector or the district attorney directs.

**SECTION 2.** Section 1 of this 2015 Act applies to property tax years beginning on or after July 1, 2015.

**SECTION 3.** This 2015 Act takes effect on the 91st day after the date on which the 2015 regular session of the Seventy-eighth Legislative Assembly adjourns sine die.

**Passed by House April 13, 2015**

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Timothy G. Sekerak, Chief Clerk of House

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Tina Kotek, Speaker of House

**Passed by Senate April 30, 2015**

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Peter Courtney, President of Senate

**Received by Governor:**

.....M,....., 2015

**Approved:**

.....M,....., 2015

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Kate Brown, Governor

**Filed in Office of Secretary of State:**

.....M,....., 2015

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Jeanne P. Atkins, Secretary of State