

# House Bill 2128

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

## 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**.

Provides that ad valorem property taxes assessed on real property held by taxable person under lease from tax-exempt owner are personal liability of taxable person. Provides counties with means of collecting unpaid taxes from person and person's real and personal property.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

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

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

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

5 **(2) Ad valorem property taxes assessed on real property pursuant to ORS 307.060 or**  
6 **307.110, in addition to being a lien on the real property under ORS 311.405, are a personal li-**  
7 **ability of the person whose property interest in the real property gives rise to taxation under**  
8 **ORS 307.060 or 307.110.**

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

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

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

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

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

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**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.