

**Enrolled**  
**House Bill 2281**

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of Governor Kate Brown for Department of Revenue)

CHAPTER .....

AN ACT

Relating to disqualification of forestland; creating new provisions; amending ORS 321.366 and 321.845; and prescribing an effective date.

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

**SECTION 1.** ORS 321.366 is amended to read:

321.366. (1) Notwithstanding ORS 308.210, 311.405 or 311.410, *[but subject to subsection (2) of this section, the removal under ORS 321.359 (1)(b)(C) of land from designation as forestland because]* **if land designated as forestland is subject to disqualification by the county assessor as a result of the discovery that the land is no longer forestland, the disqualification shall be deemed to occur as of the January 1 assessment date [for the tax] of the assessment year in which the [county assessor discovers that the land is no longer forestland] discovery occurs.**

(2) *[Subsection (1) of]* This section applies only if notice of the *[removal]* **disqualification** is mailed by the county assessor prior to August 15 of the tax year for which the *[removal]* **disqualification** of the land is asserted.

**SECTION 2.** ORS 321.845 is amended to read:

321.845. (1) Notwithstanding ORS 308.210, 311.405 or 311.410 *[but subject to subsection (2) of this section, removal under ORS 321.842 (1)(b)(C) by the county assessor of land from designation as forestland for the reason that], if land designated as forestland is subject to disqualification by the county assessor as a result of the discovery that the land is no longer forestland, the disqualification shall be deemed to occur as of the January 1 assessment date of the [tax] assessment year in which the [county assessor discovers that the land is no longer forestland] discovery occurs.*

(2) This section *[shall apply]* **applies** only if notice of *[removal]* **the disqualification** is mailed by the county assessor prior to August 15 of the tax year for which the *[removal]* **disqualification** of the land is asserted.

**SECTION 3. The amendments to ORS 321.366 and 321.845 by sections 1 and 2 of this 2017 Act apply to land disqualified as forestland on or after January 1, 2018.**

**SECTION 4. This 2017 Act takes effect on the 91st day after the date on which the 2017 regular session of the Seventy-ninth Legislative Assembly adjourns sine die.**

**Passed by House March 1, 2017**

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Timothy G. Sekerak, Chief Clerk of House

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Tina Kotek, Speaker of House

**Passed by Senate April 19, 2017**

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Peter Courtney, President of Senate

**Received by Governor:**

.....M,....., 2017

**Approved:**

.....M,....., 2017

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Kate Brown, Governor

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

.....M,....., 2017

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Dennis Richardson, Secretary of State