

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)

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 disqualification of land designated as forestland shall be deemed to occur as of January 1 assessment date of assessment year in which discovery occurs, regardless of when discovery actually occurs.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to disqualification of forestland; creating new provisions; amending ORS 321.366 and
3 321.845; and prescribing an effective date.

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

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

6 321.366. (1) Notwithstanding ORS 308.210, 311.405 or 311.410, [*but subject to subsection (2) of this*
7 *section, the removal under ORS 321.359 (1)(b)(C) of land from designation as forestland because*] **if**
8 **land designated as forestland is subject to disqualification by the county assessor as a result**
9 **of the discovery that** the land is no longer forestland, **the disqualification shall be deemed to**
10 **occur as of the January 1 assessment date [for the tax] of the assessment** year in which the [*county*
11 *assessor discovers that the land is no longer forestland*] **discovery occurs.**

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

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

16 321.845. (1) Notwithstanding ORS 308.210, 311.405 or 311.410 [*but subject to subsection (2) of this*
17 *section, removal under ORS 321.842 (1)(b)(C) by the county assessor of land from designation as*
18 *forestland for the reason that*], **if land designated as forestland is subject to disqualification by**
19 **the county assessor as a result of the discovery that** the land is no longer forestland, **the dis-**
20 **qualification shall be deemed to** occur as of the January 1 assessment date of the [*tax*] **assess-**
21 **ment** year in which the [*county assessor discovers that the land is no longer forestland*] **discovery**
22 **occurs.**

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

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

28 **SECTION 4.** This 2017 Act takes effect on the 91st day after the date on which the 2017
29 regular session of the Seventy-ninth Legislative Assembly adjourns sine die.
30

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.