

A-Engrossed
House Bill 2774

Ordered by the House May 15
Including House Amendments dated May 15

Sponsored by 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.

Requires Department of Revenue to make information contained in central assessment roll available to general public on department's website.

Requires Department of Revenue to make available to general public on Oregon transparency website, by company name, amount of assessed value of centrally assessed property that is exempt from taxation and total estimated [*revenue loss and shift in tax liability due to*] **tax that would have been imposed on property for current property tax year had property not been granted exemption. Requires estimate to distinguish between estimated tax imposed to pay bonded indebtedness and all other estimated tax amounts.**

A BILL FOR AN ACT

1
2 Relating to disclosure of information regarding centrally assessed property granted exemption;
3 amending ORS 308.615.

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

5 **SECTION 1.** ORS 308.615 is amended to read:

6 308.615. (1)(a) When the review of the assessment roll **prepared pursuant to ORS 308.560** is
7 complete, the Department of Revenue shall keep the roll as a public record.

8 **(b) The department shall make the information contained in the assessment roll available**
9 **to the general public on the department's website.**

10 **(2)(a) Notwithstanding any other provision of law relating to the confidentiality of public**
11 **records, on or before June 30 of each year, the Department of Revenue shall make available**
12 **to the general public on the Oregon transparency website the following information for**
13 **property assessable under ORS 308.505 to 308.681 with respect to each exemption listed in**
14 **subsection (3) of this section granted to the property for the current property tax year:**

15 **(A) The name of the company to which the property is assessed pursuant to ORS 308.517.**

16 **(B) The amount of assessed value of the property that is exempt from taxation for the**
17 **current property tax year.**

18 **(C) The total estimated tax that would have been imposed on the property for the current**
19 **property tax year had the property not been granted the exemption. The estimate must dis-**
20 **tinguish between the estimated tax imposed to pay bonded indebtedness and all other esti-**
21 **ated tax amounts.**

22 **(b) The county assessors shall provide information upon request to the department for**
23 **purposes of this subsection.**

24 **(c) The department may adopt rules as necessary to implement this subsection.**

25 **(3) The property tax exemptions referred to in subsection (2) of this section are the ex-**

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.

1 **emptions granted under ORS 285C.175, 285C.362, 285C.409, 307.110 (3)(j), 307.123, 308.671,**
2 **308.674 and 308.677 and section 1, chapter 571, Oregon Laws 2015.**
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