

Requested by HOUSE COMMITTEE ON REVENUE

**PROPOSED AMENDMENTS TO  
HOUSE BILL 2774**

1 Delete lines 5 through 22 of the printed bill and insert:

2 **“SECTION 1.** ORS 308.615 is amended to read:

3 **“308.615. (1)(a)** When the review of the assessment roll **prepared pursu-**  
4 **ant to ORS 308.560** is complete, the Department of Revenue shall keep the  
5 roll as a public record.

6 **“(b)** The department shall make the information contained in the  
7 **assessment roll available to the general public on the department’s**  
8 **website.**

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

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

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

20 **“(C)** The total estimated tax that would have been imposed on the  
21 **property for the current property tax year had the property not been**

1 granted the exemption. The estimate must distinguish between the  
2 estimated tax imposed to pay bonded indebtedness and all other esti-  
3 mated tax amounts.

4 “(b) The county assessors shall provide information upon request  
5 to the department for purposes of this subsection.

6 “(c) The department may adopt rules as necessary to implement  
7 this subsection.

8 “(3) The property tax exemptions referred to in subsection (2) of  
9 this section are the exemptions granted under ORS 285C.175, 285C.362,  
10 285C.409, 307.110 (3)(j), 307.123, 308.671, 308.674 and 308.677 and section  
11 1, chapter 571, Oregon Laws 2015.”.

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