

Requested by Representative KOTEK

**PROPOSED AMENDMENTS TO  
A-ENGROSSED HOUSE BILL 4028**

1 On page 9 of the printed A-engrossed bill, delete lines 34 and 35 and in-  
2 sert:

3 **“SECTION 9. (1) Notwithstanding ORS 92.095, 307.155 and 311.411, if**  
4 **land that is exempt under ORS 307.150 ceases to be used or held ex-**  
5 **clusively for cemetery or crematory purposes, the additional taxes that**  
6 **would otherwise be due under ORS 307.155 (2) shall remain a potential**  
7 **tax liability that is not imposed if:**

8 **“(a) As of the date of sale or other transfer of title to the land, the**  
9 **land is being used or held for the purpose of providing low income**  
10 **housing that will be exempt from ad valorem property taxation under**  
11 **ORS 307.515 to 307.523 or 307.540 to 307.548; and**

12 **“(b) All other requirements set forth in subsections (2) to (5) of this**  
13 **section are met.**

14 **“(2) At the time of recording the deed to the land with the county**  
15 **clerk, the owner of the land shall file with the assessor of the county,**  
16 **and the governing body of the city or county that adopted the low in-**  
17 **come housing exemption, as applicable, in which the land is located a**  
18 **notice of intent:**

19 **“(a) To apply for the exemption for low income housing under ORS**  
20 **307.515 to 307.523 or 307.540 to 307.548 on the land; and**

21 **“(b) To benefit from the provisions of this section.**

1       **“(3)(a) The owner of the land must file the application for ex-**  
2 **emption, as applicable:**

3       **“(A) Under ORS 307.521, no later than the deadlines set forth in ORS**  
4 **307.523 that first occur after the date on which the owner recorded the**  
5 **deed to the land; or**

6       **“(B) Under ORS 307.545, no later than the deadlines set forth in that**  
7 **section that first occur after the date on which the owner recorded the**  
8 **deed to the land.**

9       **“(b) If the governing body to which the owner applies denies the**  
10 **application, the additional taxes described in ORS 307.155 (2) become**  
11 **due on the land.**

12       **“(4) If the land is held for the purpose of developing low income**  
13 **housing for a period exceeding the reasonable maximum period, if any,**  
14 **adopted by the governing body of the city or county under ORS 307.517,**  
15 **307.518 or 307.541, as applicable to the exemption granted for the land,**  
16 **the additional taxes described in ORS 307.155 (2) become due on the**  
17 **land.**

18       **“(5)(a) If the land is not used to provide low income housing that**  
19 **is exempt under ORS 307.515 to 307.523 or 307.540 to 307.548 for at least**  
20 **10 consecutive property tax years, the additional taxes described in**  
21 **ORS 307.155 (2) become due on the land. Any period for which the land**  
22 **is held for the purpose of developing low income housing on the land**  
23 **does not count toward the 10 consecutive property tax years.**

24       **“(b) After the land has been used to provide low income housing**  
25 **that is exempt under ORS 307.515 to 307.523 or 307.540 to 307.548 for at**  
26 **least 10 consecutive property tax years, the potential tax liability of**  
27 **the land for the additional taxes described in ORS 307.155 (2) shall end.**

28       **“(6) Additional taxes that become due on the land under this sec-**  
29 **tion:**

30       **“(a) Shall be added to the next general property tax roll, to be col-**

1 lected and distributed in the same manner as other real property  
2 taxes.

3 “(b) Are in addition to any additional taxes or other charges that  
4 become due upon disqualification of property exempt under ORS  
5 307.515 to 307.523 or 307.540 to 307.548.

6 “(7) The lien for additional taxes that become due under this sec-  
7 tion, and the interest on the additional taxes, shall attach as of July  
8 1 of the property tax year in which the additional taxes become due  
9 under this section.

10 “(8) For each year that the additional taxes described in ORS 307.155  
11 (2) remain a potential tax liability that is not imposed under this sec-  
12 tion, the assessor shall enter on the assessment and tax roll, with re-  
13 spect to the land, the notation ‘(potential additional tax).’

14 “(9) The amount of additional taxes determined to be due under this  
15 section may be paid to the tax collector prior to the completion of the  
16 next general property tax roll, pursuant to ORS 311.370.

17 “(10) Additional taxes collected under this section shall be deemed  
18 to have been imposed in the year to which the additional taxes relate.

19 “SECTION 10. This 2018 Act takes effect on the 91st day after the  
20 date on which the 2018 regular session of the Seventy-ninth Legislative  
21 Assembly adjourns sine die.”

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