

HB 3024 STAFF MEASURE SUMMARY

House Committee On Agriculture and Land Use

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Sub-Referral To: House Committee On Revenue
Meeting Dates: 3/19

WHAT THE MEASURE DOES:

Prohibits a county from considering the property tax classification of dwellings that were previously removed, destroyed, demolished, or converted to nonresidential uses when reviewing an application for a replacement dwelling on lands zoned for exclusive farm use.

REVENUE: May have revenue impact, but no statement yet issued

FISCAL: May have fiscal impact, but no statement yet issued

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

Under ORS 215.213, ORS 215.283, and Chapter 462, Oregon Laws 2013, alteration, restoration, or replacement of a lawfully established dwelling is a permitted use on lands zoned for exclusive farm use. The law specifies that the dwelling must have intact exterior walls, an intact roof structure, indoor plumbing connected to a sanitary waste disposal system, interior electric wiring, and a heating system. If the dwelling is being replaced, it must be removed, demolished, or converted to an allowable nonresidential use within three months of the completion of the replacement dwelling. The dwelling must have been assessed as a dwelling for the purposes of ad valorem taxation for the lesser of either the previous five property tax years or from the time the dwelling was erected and became subject to assessment, unless the dwelling had no value due to destruction or demolition.

House Bill 3024 would prohibit a county from considering the property tax classification of dwellings that were previously removed, destroyed, demolished, or converted to nonresidential uses when reviewing an application for a replacement dwelling on lands zoned for exclusive farm use.