

HOUSE AMENDMENTS TO HOUSE BILL 2452

By COMMITTEE ON REVENUE

May 13

1 On page 1 of the printed bill, line 3, delete “and 311.670” and insert “, 311.670, 311.672 and
2 311.694 and section 24, chapter 723, Oregon Laws 2011”.

3 On page 2, line 6, delete “if” and insert “unless”.

4 In line 7, delete “equal to or greater” and insert “less” and after “than” insert “the greater of
5 \$250,000 or”.

6 Delete lines 39 through 43.

7 In line 44, delete “(b)” and insert “(7)(a)”.

8 In line 45, delete “floor” and delete “paragraph (a) of”.

9 On page 3, line 1, delete “this subsection” and insert “subsection (6) of this section”.

10 In line 5, delete “floor”.

11 In line 7, delete “(c)” and insert “(b)” and delete “floor”.

12 In line 8, delete “(b)” and insert “(a)”.

13 On page 6, delete lines 10 and 11 and insert:

14 “**SECTION 5.** ORS 311.672 is amended to read:

15 “311.672. (1)(a) A taxpayer’s claim for deferral under ORS 311.666 to 311.701 must:

16 “(A) Be in writing on a form supplied by the Department of Revenue;

17 “(B) Describe the homestead;

18 “(C) Recite all facts establishing the eligibility, **as of April 15 of the year in which the claim**
19 **is filed**, of the homestead for, and of the taxpayers to claim, the deferral; and

20 “(D) Have attached:

21 “(i) Any documentary proof required by the department; and

22 “(ii) A statement verified by a written declaration of all taxpayers claiming deferral to the effect
23 that the statements contained in the claim are true.

24 “(b) The claim for deferral must be filed with the assessor of the county in which the homestead
25 is located, after January 1 and on or before April 15 immediately preceding the property tax year
26 for which deferral is claimed.

27 “(c) **Notwithstanding paragraph (b) of this subsection, a claim for deferral may be filed**
28 **with the county assessor after April 15 immediately preceding the property tax year for**
29 **which deferral is claimed and on or before December 1 of the same property tax year. A**
30 **claim filed under this paragraph must be accompanied by a fee in an amount equal to 10**
31 **percent of the property taxes assessed on the homestead on the last certified assessment and**
32 **tax roll, but in no event less than \$20 or greater than \$150.**

33 “(2) The county assessor shall forward each claim filed under this section to the department,
34 and the department shall determine whether the property is eligible for the deferral.

35 “(3) If the taxpayers and the homestead are determined to be eligible under ORS 311.668 and

1 311.670, respectively, a timely claim for deferral has the effect of:

2 “(a) Deferring the payment of the property taxes levied on the homestead for the property tax
3 year beginning on July 1 of the year in which the claim is filed.

4 “(b) Continuing the deferral of the payment by the taxpayers of any property taxes deferred
5 under ORS 311.666 to 311.701 for previous years that have not become delinquent under ORS
6 311.686.

7 “(c) Except as otherwise provided in ORS 311.689, continuing the deferral of the payment by the
8 taxpayers of any future property taxes for as long as the homestead remains eligible for, and the
9 taxpayers remain eligible to claim, the deferral.

10 “(4)(a) Notwithstanding subsection (3) of this section:

11 “(A) For the property tax year beginning on July 1, 2012, the maximum number of claims for
12 deferral under ORS 311.666 to 311.701 that may be granted to taxpayers who have not previously
13 been granted deferral is the number of such claims granted for the property tax year beginning on
14 July 1, 2011, multiplied by 105 percent.

15 “(B) For each property tax year beginning after July 1, 2012, the maximum number of claims for
16 deferral that may be granted to taxpayers who have not previously been granted deferral is the
17 maximum number determined under this subsection for the immediately preceding property tax year
18 multiplied by 105 percent.

19 “(b) For purposes of paragraph (a) of this subsection, spouses who continue deferral under ORS
20 311.688 are not considered taxpayers who have not previously been granted deferral.

21 “(c) If the number of eligible claims described in paragraph (a) of this subsection **that are filed**
22 **on or before the deadline set forth in subsection (1)(b) of this section** exceeds the maximum
23 number determined under paragraph (a) of this subsection, **the** claims shall be granted in ascending
24 order based on the ratio that is equal to the real market value of the homestead entered on the last
25 certified assessment and tax roll divided by the county median RMV of the homestead determined
26 under ORS 311.670 (6), until the maximum number determined under paragraph (a) of this subsection
27 is reached.

28 “**(d) If the maximum number of claims determined under paragraph (a) of this subsection**
29 **has not been filed on or before the deadline set forth in subsection (1)(b) of this section, el-**
30 **igible claims described in paragraph (a) of this subsection that are filed on or before the**
31 **deadline set forth in subsection (1)(c) of this section shall be granted in chronological order**
32 **based on the filing date until the maximum number is reached. If more claims described in**
33 **this paragraph are filed on a date than the maximum number allowable, all claims filed on**
34 **that date shall be denied deferral for that property tax year.**

35 “(5) Any taxpayer aggrieved by the denial of a claim for, or discontinuation of, deferral under
36 ORS 311.666 to 311.701 may appeal in the manner provided by ORS 305.404 to 305.560.

37 “**SECTION 6. The amendments to ORS 311.672 by section 5 of this 2019 Act apply to**
38 **property tax years beginning on or after July 1, 2020.**

39 “**SECTION 7.** Section 24, chapter 723, Oregon Laws 2011, as amended by section 31, chapter
40 723, Oregon Laws 2011, is amended to read:

41 “**Sec. 24.** (1) The amendments to ORS 305.612, 311.356, 311.666, 311.668, 311.670, 311.672, 311.676,
42 311.679, 311.681, 311.684, 311.686, 311.688, 311.689, 311.691, 311.693, 311.695, 311.700, 311.701, 314.430
43 and 410.422 by sections 1 to 4, 6 to 18, 20, 21 and 29, **chapter 723, Oregon Laws 2011, [of this 2011**
44 **Act]** apply to property tax years beginning on or after July 1, 2011.

45 “(2) The amendments to ORS 311.674 by section 5, **chapter 723, Oregon Laws 2011, [of this 2011**

1 Act] apply to interest that accrues on taxes advanced to counties for tax-deferred property for
2 property tax years beginning on or after July 1, 2011.

3 “[*(3) A claim for an initial year of deferral, or for continued deferral, under ORS 311.666 to*
4 *311.701 may not be filed on or after April 16, 2021, and deferral may not be granted for a property tax*
5 *year beginning after July 1, 2021.*]

6 **“SECTION 8. A claim for an initial year of deferral, or for continued deferral, under ORS**
7 **311.666 to 311.701 may not be filed on or after April 16, 2031, and deferral may not be granted**
8 **for a property tax year beginning after July 1, 2031.**

9 **“SECTION 9.** ORS 311.694 is amended to read:

10 “311.694. (1) At the time that the property is deeded over to the county at the conclusion of the
11 foreclosure proceedings pursuant to ORS 312.200 the county court shall order the county treasurer
12 to pay to the Department of Revenue from the unsegregated tax collections account the amount of
13 **uncollected** deferred taxes [*and interest which were not*] **and any interest that accrued prior to**
14 **August 15 of the year in which the deferred taxes first became delinquent, or that accrues**
15 **after the property is deeded to the county, and that has not been** collected.

16 “(2) Immediately upon payment, the county treasurer shall notify the tax collector of the amount
17 paid to the department for the property which has been deeded to the county pursuant to ORS
18 312.200.

19 **“SECTION 10. The amendments to ORS 311.694 by section 9 of this 2019 Act apply to or-**
20 **ders for payment issued on or after the effective date of this 2019 Act.**

21 **“SECTION 11. This 2019 Act takes effect on the 91st day after the date on which the 2019**
22 **regular session of the Eightieth Legislative Assembly adjourns sine die.”.**

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