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 as introduced.

Exempts from ad valorem property taxation first $150,000 of assessed value of dwelling provided by religious organization and occupied by organization’s spiritual leader as primary residence and lot on which dwelling is situated. Denies exemption if religious organization or owner or occupant of dwelling receives consideration for use of dwelling, other than consideration rendered for foster care provided in dwelling.

Applies to property tax years beginning on or after July 1, 2020.
or 307.150 that ceases to be used or held exclusively for cemetery or crematory purposes shall be subject to assessment and taxation uniformly with real property of nonexempt ownerships.

(2) There shall be added to the next general property tax roll, to be collected and distributed in the same manner as other real property taxes, additional taxes equal to the total amount of taxes that otherwise would have been assessed against the land had the land not been used or held for cemetery or crematory purposes for the last 10 years (or such lesser number of years, corresponding to the years after 1981 of exemption for the land) preceding the year after 1981 in which the land was exempt from taxation.

(3) The lien for the additional taxes imposed by this section, and the interest thereon, shall attach as of the date preceding the date of sale or other transfer of the land.

(4) For each year that land is exempt from taxation under ORS 97.660, 307.140 (3) (4) or 307.150, or both, the assessor shall enter on the assessment and tax roll, with respect to the land, the notation “(cemetery land-potential additional tax).”

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

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

SECTION 3. The amendments to ORS 307.140 and 307.155 by sections 1 and 2 of this 2019 Act apply to property tax years beginning on or after July 1, 2020.