

Senate Bill 146

Sponsored by Senator BURDICK (at the request of Coalition of Oregon Land Trusts and Oregon Association of Conservation Districts) (Pre-session filed.)

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**.

Provides that additional taxes may not be imposed upon disqualification of land from special assessment if land has been acquired by soil and water conservation district or transferred by nonprofit land trust to tax-exempt government transferee.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to additional taxes imposed upon disqualification from special assessment; creating new
3 provisions; amending ORS 308A.700 and 308A.709; and prescribing an effective date.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1.** ORS 308A.709 is amended to read:

6 308A.709. Notwithstanding that land may have been disqualified from special assessment, no
7 additional taxes may be imposed under ORS 308A.703 if:

8 (1) As of the date the disqualification is taken into account on the assessment and tax roll, the
9 land is any of the following:

10 (a) Acquired by a governmental agency as a result of the lawful exercise of the power of emi-
11 nent domain or the threat or imminence thereof.

12 (b) Acquired by purchase, agreement or donation under ORS 390.121 (relating to State Parks and
13 Recreation Commission acquisitions).

14 (c) Acquired by a city, county, metropolitan service district created under ORS chapter 268 or
15 park and recreation district organized under ORS chapter 266 for public recreational purposes or
16 for the preservation of scenic or historic places.

17 (d) Acquired for wildlife management purposes under ORS 496.146.

18 (e) Land that ceases to be located within the boundaries of an exclusive farm use zone as the
19 result of a change in the boundaries of the zone or removal of the zone following an action by the
20 governing body of the county or city that:

21 (A) Was not requested or initiated by the owner of the land; or

22 (B) Was requested by:

23 (i) The State Parks and Recreation Department for public park purposes under ORS 390.121; or

24 (ii) The State Fish and Wildlife Commission for wildlife management purposes under ORS
25 496.146.

26 (f) Forestland acquired by a federal, state or local governmental agency. In the case of an ac-
27 quisition described in this paragraph, a lien for additional taxes and interest may not attach on the
28 day preceding the day of transfer of the forestland to the governmental agency.

29 **(g) Acquired by a soil and water conservation district for the purposes described in ORS**
30 **568.225.**

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted.
New sections are in **boldfaced** type.

1 (2)(a) At the time of disqualification, the land is public property that was leased or rented to a
2 taxable owner as described in ORS 307.110 and the reason for the disqualification is the termination
3 of the lease under which the land was assessed.

4 (b) As used in this subsection, “the time of disqualification” means the date on which the lease
5 was terminated.

6 **(3) At the time of disqualification, the land has been transferred by a nonprofit land trust**
7 **to a transferee whose property is exempt from taxation under ORS 307.040 or 307.090.**

8 **SECTION 2.** ORS 308A.700 is amended to read:

9 308A.700. As used in ORS 308A.700 to 308A.733:

10 (1) “Disqualification” includes the removal of forestland designation under ORS 321.359, 321.712,
11 321.716 or 321.842.

12 **(2) “Nonprofit land trust” means a holder as defined in ORS 271.715 (3)(b).**

13 [(2)] **(3) “Urban growth boundary” means an urban growth boundary contained in a city or**
14 **county comprehensive plan that has been acknowledged by the Land Conservation and Development**
15 **Commission pursuant to ORS 197.251 or an urban growth boundary that has been adopted by a**
16 **metropolitan service district under ORS 268.390 (3).**

17 **SECTION 3. The amendments to ORS 308A.700 and 308A.709 by sections 1 and 2 of this**
18 **2019 Act apply to land disqualified from special assessment on or after the effective date of**
19 **this 2019 Act.**

20 **SECTION 4. This 2019 Act takes effect on the 91st day after the date on which the 2019**
21 **regular session of the Eightieth Legislative Assembly adjourns sine die.**

22