

HB 2452-2  
(LC 963)  
5/6/19 (ASD/ps)

Requested by HOUSE COMMITTEE ON REVENUE (at the request of Representative Nancy Nathanson)

**PROPOSED AMENDMENTS TO  
HOUSE BILL 2452**

1 On page 1 of the printed bill, line 3, delete “and 311.670” and insert “,  
2 311.670, 311.672 and 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”  
5 insert “the greater of \$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  
10 this section”.

11 In line 5, delete “floor”.

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

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

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

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

16 “311.672. (1)(a) A taxpayer’s claim for deferral under ORS 311.666 to  
17 311.701 must:

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

19 “(B) Describe the homestead;

20 “(C) Recite all facts establishing the eligibility, **as of April 15 of the**  
21 **year in which the claim is filed**, of the homestead for, and of the taxpayers

1 to claim, the deferral; and

2 “(D) Have attached:

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

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

7 “(b) The claim for deferral must be filed with the assessor of the county  
8 in which the homestead is located, after January 1 and on or before April  
9 15 immediately preceding the property tax year for which deferral is claimed.

10 **“(c) Notwithstanding paragraph (b) of this subsection, a claim for**  
11 **deferral may be filed with the county assessor after April 15 imme-**  
12 **diately preceding the property tax year for which deferral is claimed**  
13 **and on or before December 1 of the same property tax year. A claim**  
14 **filed under this paragraph must be accompanied by a fee in an amount**  
15 **equal to 10 percent of the property taxes assessed on the homestead**  
16 **on the last certified assessment and tax roll, but in no event less than**  
17 **\$20 or greater than \$150.**

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

21 “(3) If the taxpayers and the homestead are determined to be eligible un-  
22 der ORS 311.668 and 311.670, respectively, a timely claim for deferral has the  
23 effect of:

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

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

30 “(c) Except as otherwise provided in ORS 311.689, continuing the deferral

1 of the payment by the taxpayers of any future property taxes for as long as  
2 the homestead remains eligible for, and the taxpayers remain eligible to  
3 claim, the deferral.

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

5 “(A) For the property tax year beginning on July 1, 2012, the maximum  
6 number of claims for deferral under ORS 311.666 to 311.701 that may be  
7 granted to taxpayers who have not previously been granted deferral is the  
8 number of such claims granted for the property tax year beginning on July  
9 1, 2011, multiplied by 105 percent.

10 “(B) For each property tax year beginning after July 1, 2012, the maxi-  
11 mum number of claims for deferral that may be granted to taxpayers who  
12 have not previously been granted deferral is the maximum number deter-  
13 mined under this subsection for the immediately preceding property tax year  
14 multiplied by 105 percent.

15 “(b) For purposes of paragraph (a) of this subsection, spouses who con-  
16 tinue deferral under ORS 311.688 are not considered taxpayers who have not  
17 previously been granted deferral.

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

27 “(d) **If the maximum number of claims determined under paragraph**  
28 **(a) of this subsection has not been filed on or before the deadline set**  
29 **forth in subsection (1)(b) of this section, eligible claims described in**  
30 **paragraph (a) of this subsection that are filed on or before the deadline**

1 set forth in subsection (1)(c) of this section shall be granted in  
2 chronological order based on the filing date until the maximum num-  
3 ber is reached. If more claims described in this paragraph are filed on  
4 a date than the maximum number allowable, all claims filed on that  
5 date shall be denied deferral for that property tax year.

6 “(5) Any taxpayer aggrieved by the denial of a claim for, or discontinua-  
7 tion of, deferral under ORS 311.666 to 311.701 may appeal in the manner  
8 provided by ORS 305.404 to 305.560.

9 **“SECTION 6. The amendments to ORS 311.672 by section 5 of this**  
10 **2019 Act apply to property tax years beginning on or after July 1, 2020.**

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

13 **“Sec. 24.** (1) The amendments to ORS 305.612, 311.356, 311.666, 311.668,  
14 311.670, 311.672, 311.676, 311.679, 311.681, 311.684, 311.686, 311.688, 311.689,  
15 311.691, 311.693, 311.695, 311.700, 311.701, 314.430 and 410.422 by sections 1 to  
16 4, 6 to 18, 20, 21 and 29, **chapter 723, Oregon Laws 2011**, [*of this 2011*  
17 *Act*] apply to property tax years beginning on or after July 1, 2011.

18 “(2) The amendments to ORS 311.674 by section 5, **chapter 723, Oregon**  
19 **Laws 2011**, [*of this 2011 Act*] apply to interest that accrues on taxes ad-  
20 vanced to counties for tax-deferred property for property tax years beginning  
21 on or after July 1, 2011.

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

25 **“SECTION 8. A claim for an initial year of deferral, or for contin-**  
26 **ued deferral, under ORS 311.666 to 311.701 may not be filed on or after**  
27 **April 16, 2031, and deferral may not be granted for a property tax year**  
28 **beginning after July 1, 2031.**

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

30 “311.694. (1) At the time that the property is deeded over to the county

1 at the conclusion of the foreclosure proceedings pursuant to ORS 312.200 the  
2 county court shall order the county treasurer to pay to the Department of  
3 Revenue from the unsegregated tax collections account the amount of **un-**  
4 **collected** deferred taxes [*and interest which were not*] **and any interest that**  
5 **accrued prior to August 15 of the year in which the deferred taxes first**  
6 **became delinquent, or that accrues after the property is deeded to the**  
7 **county, and that has not been** collected.

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

11 **“SECTION 10. The amendments to ORS 311.694 by section 9 of this**  
12 **2019 Act apply to orders for payment issued on or after the effective**  
13 **date of this 2019 Act.**

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

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