

Requested by Senator HASS

**PROPOSED AMENDMENTS TO
SENATE BILL 1045**

1 On page 1 of the printed bill, delete lines 5 through 21 and delete pages
2 2 through 5 and insert:

3 **“SECTION 1. As used in sections 1 to 5 of this 2019 Act:**

4 **“(1) ‘Adopting jurisdiction’ means the governing body of a city or**
5 **county that has adopted an ordinance or resolution pursuant to sec-**
6 **tion 2 of this 2019 Act.**

7 **“(2) ‘Consumer Price Index for All Urban Consumers, West**
8 **Region’ means the Consumer Price Index for All Urban Consumers,**
9 **West Region (All Items), as published by the Bureau of Labor Statis-**
10 **tics of the United States Department of Labor.**

11 **“(3) ‘Eligible property’ means a home that is used pursuant to a**
12 **home share agreement facilitated by a home share program and, if the**
13 **land is owned by the home share provider, the land upon which the**
14 **home is situated.**

15 **“(4) ‘Family member’ means an individual related, by blood, mar-**
16 **riage, domestic partnership, adoption, fosterage or otherwise as spec-**
17 **ified below, to another individual in any of the following ways:**

18 **“(a) A spouse, former spouse, domestic partner or former domestic**
19 **partner;**

20 **“(b) A parent or grandparent of any generation;**

21 **“(c) A child or grandchild of any generation;**

1 “(d) An individual who acts or has acted in loco parentis;
2 “(e) An aunt, uncle, niece or nephew of any generation; or
3 “(f) A cousin of any degree.
4 “(5) ‘Home’ means the principal place of residence of a home share
5 provider.
6 “(6) ‘Home share agreement’ means a rental agreement for living
7 space entered into by a home share provider with one or more home
8 share seekers in return for money or other property or services.
9 “(7) ‘Home share program’ means a program for the purpose of
10 addressing homelessness, due to any cause, by facilitating home share
11 agreements, subject to all applicable federal, state and local laws and
12 the rules of the home share program, that is operated by:
13 “(a) A nonprofit corporation organized under ORS chapter 65;
14 “(b) A corporation described in section 501(c)(3) of the Internal
15 Revenue Code that is exempt from income taxation under section
16 501(a) of the Internal Revenue Code;
17 “(c) A housing authority as defined in ORS 456.005; or
18 “(d) An adopting jurisdiction.
19 “(8) ‘Home share provider’ means an individual homeowner who
20 rents or offers to rent space in the individual’s home to one or more
21 home share seekers through a home share program.
22 “(9) ‘Home share seeker’ means an individual who seeks or obtains
23 housing in the home of a home share provider through a home share
24 program.
25 “(10) ‘Qualified property’ means eligible property for which an ex-
26 emption application has been approved under section 4 of this 2019 Act.
27 “SECTION 2. (1) The governing body of a city or county may adopt
28 an ordinance or resolution granting a property tax exemption for eli-
29 gible property located within the boundaries of the city or county, re-
30 spectively.

1 “(2)(a) The exemption shall be granted as a subtraction from the
2 assessed value of the qualified property for a property tax year in an
3 amount, not to exceed \$300,000, determined by the adopting jurisdiction
4 in consultation with the applicable home share program.

5 “(b) The adopting jurisdiction shall annually adjust the dollar
6 amount specified in paragraph (a) of this subsection by multiplying the
7 amount by the percentage, if any, by which the monthly averaged
8 Consumer Price Index for All Urban Consumers, West Region, for the
9 12 consecutive months ending on the immediately preceding December
10 31 exceeds the monthly averaged Consumer Price Index for All Urban
11 Consumers, West Region, for the 12 consecutive months ending on the
12 second preceding December 31.

13 “(3) The ordinance or resolution must:

14 “(a) Limit home share seekers to individuals who, at the time the
15 individuals enter into a home share agreement, have a combined
16 household income that does not exceed 60 percent of area median in-
17 come or a lesser percentage determined by the adopting jurisdiction;

18 “(b) Require any home share agreement to offer space in the qual-
19 ified property at a rent that is affordable to home share seekers de-
20 scribed in paragraph (a) of this subsection;

21 “(c) Prohibit an exemption if the home share seeker and home
22 share provider are family members;

23 “(d) Specify the period for which an exemption may be granted; and

24 “(e) Specify a permissible period of not less than three months and
25 not more than six months during which a home share provider may
26 enter into a new home share agreement with a home share seeker
27 under section 5 (4)(b) of this 2019 Act before the qualified property is
28 disqualified from the exemption.

29 “(4) The adopting jurisdiction may specify in the ordinance or re-
30 solution:

1 “(a) How often or other circumstances in which a home share pro-
2 vider must reapply for the exemption;

3 “(b) Other provisions relating to the exemption that do not conflict
4 with the requirements of sections 1 to 5 of this 2019 Act.

5 “(5)(a) The adopting jurisdiction shall ask the governing bodies of
6 other taxing districts with territory located within the boundaries of
7 the city or county to agree to grant the exemption on the terms set
8 forth in the ordinance or resolution.

9 “(b) An ordinance or resolution adopted or amended pursuant to
10 this section may not take effect unless the rates of taxation of the
11 taxing districts whose governing bodies agree to grant the exemption,
12 when combined with the rate of taxation of the adopting jurisdiction,
13 equal 51 percent or more of the total combined rate of taxation on the
14 qualified property.

15 “(c) If the ordinance or resolution takes effect, the exemption shall
16 apply to all property tax levies of all taxing districts in which qualified
17 property is located.

18 “(d) The decisions of the taxing districts under paragraph (b) of this
19 subsection may not be changed but are not binding with respect to an
20 ordinance or resolution amended pursuant to subsection (6) of this
21 section or a subsequent ordinance or resolution adopted pursuant to
22 subsection (1) of this section.

23 “(6)(a) An adopting jurisdiction may at any time adopt an ordinance
24 or resolution amending the terms of an exemption granted pursuant
25 to this section, subject to subsection (5) of this section, or repealing
26 the exemption.

27 “(b) Notwithstanding an ordinance or resolution adopted under
28 paragraph (a) of this subsection, qualified property that was granted
29 an exemption prior to the adoption shall continue to receive the ex-
30 emption for the number of property tax years for which the exemption

1 was granted and under all other terms then in effect.

2 “(7)(a) Eligible property that is receiving any other property tax
3 exemption or special assessment may not be granted an exemption
4 pursuant to this section.

5 “(b) Paragraph (a) of this subsection does not apply to the home-
6 stead property tax deferral program under ORS 311.666 to 311.701.

7 **“SECTION 3. (1) For any property tax year, no more than 500 eli-
8 gible properties statewide may be granted an exemption under an or-
9 dinance or resolution adopted pursuant to section 2 of this 2019 Act.**

10 **“(2) On or before January 31 of each year, each adopting jurisdic-
11 tion shall notify the Department of Revenue of an ordinance or resol-
12 ution that was adopted, amended or repealed by the adopting
13 jurisdiction pursuant to section 2 of this 2019 Act and that became ef-
14 fective on or before January 31.**

15 **“(3)(a) On or before February 28 of each year, the department shall
16 allocate the maximum number of eligible properties specified in sub-
17 section (1) of this section among all adopting jurisdictions in propor-
18 tion to the relative populations of the adopting jurisdictions.**

19 **“(b) The department shall notify each adopting jurisdiction of the
20 maximum number of eligible properties that may be granted an ex-
21 emption by the adopting jurisdiction.**

22 **“(c) For each adopting jurisdiction, the maximum number includes
23 both the number of qualified properties for the current property tax
24 year and the number of eligible properties that may be granted an
25 exemption for the next succeeding property tax year.**

26 **“(4) If the number of qualified properties in an adopting jurisdiction
27 exceeds the maximum number allowable after allocation under sub-
28 section (3) of this section:**

29 **“(a) The qualified properties shall continue to receive the exemption
30 for the number of property tax years for which the exemption was**

1 granted and under all other terms in effect when the exemption was
2 granted; and

3 “(b) The adopting jurisdiction may not grant another exemption
4 until the total number of qualified properties in the adopting jurisdic-
5 tion is less than the maximum number allocated to the adopting ju-
6 risdiction for the property tax year.

7 “(5) The department may adopt rules to establish standards and
8 procedures for administering this section.

9 “SECTION 4. (1)(a) An adopting jurisdiction shall prescribe ex-
10 emption application forms and the information required to be included
11 in the application.

12 “(b) If an eligible property is located in a city and county, each of
13 which is an adopting jurisdiction, the applicant shall elect the ex-
14 emption the applicant wishes to receive for the eligible property by
15 submitting the application to the appropriate adopting jurisdiction.

16 “(2) An application must be accompanied by the home share agree-
17 ment entered into between the applicant and the home share seeker
18 and an application fee fixed by the adopting jurisdiction in an amount
19 estimated to compensate the adopting jurisdiction for the actual costs
20 of processing the application.

21 “(3)(a) An application must be submitted for review to the adopting
22 jurisdiction on or before March 1 preceding the property tax year to
23 which the application relates.

24 “(b) Unless otherwise provided in the ordinance or resolution
25 granting the exemption, if the ownership of the qualified property and
26 the home share agreement included in the application for a prior year
27 remain unchanged, a new application is not required.

28 “(4) Within 60 days of receiving an application submitted pursuant
29 to subsection (3) of this section, the adopting jurisdiction shall deter-
30 mine whether the property to which the application relates is eligible

1 **property located within the boundaries of the adopting jurisdiction and**
2 **whether the application complies with the adopting jurisdiction’s or-**
3 **dinance or resolution and sections 1 to 5 of this 2019 Act.**

4 **“(5)(a) If the adopting jurisdiction determines that the property or**
5 **application does not meet all the requirements described in subsection**
6 **(4) of this section, the application shall be rejected and the applicant**
7 **shall be notified of the decision and the reasons for the decision.**

8 **“(b) The rejection of an application:**

9 **“(A) May not be appealed.**

10 **“(B) Does not preclude the applicant from submitting a new appli-**
11 **cation for the property for any property tax year.**

12 **“(6)(a) Except as provided in paragraph (b) of this subsection, if the**
13 **adopting jurisdiction determines that the property and application**
14 **meet all the requirements described in subsection (4) of this section,**
15 **the adopting jurisdiction shall approve the application.**

16 **“(b) If the number of valid applications exceeds the maximum**
17 **number allocated to the adopting jurisdiction under section 3 of this**
18 **2019 Act, applications shall be approved in chronological order by date**
19 **of submission.**

20 **“(7) Not later than July 15 of each year, an adopting jurisdiction**
21 **shall notify:**

22 **“(a) The assessor of the county in which qualified property is lo-**
23 **cated of:**

24 **“(A) All eligible properties approved for the exemption since July**
25 **15 of the previous year;**

26 **“(B) All qualified properties disqualified from the exemption since**
27 **July 15 of the previous year;**

28 **“(C) The home share provider’s name, the street address and the**
29 **assessor’s property account number for all properties described in**
30 **subparagraphs (A) and (B) of this paragraph;**

1 **“(D) The amount to be subtracted from the assessed value of each**
2 **qualified property for the property tax year in accordance with section**
3 **2 (2) of this 2019 Act; and**

4 **“(E) Any other information necessary for the assessor to perform**
5 **the assessor’s duties with respect to the qualified property; and**

6 **“(b) The Department of Revenue of the total number of qualified**
7 **properties in the adopting jurisdiction for the property tax year.**

8 **“SECTION 5. (1) An adopting jurisdiction shall oversee and audit**
9 **any home share program operating within the boundaries of the**
10 **adopting jurisdiction.**

11 **“(2) The adopting jurisdiction shall immediately disqualify property**
12 **from an exemption granted under an ordinance or resolution adopted**
13 **pursuant to section 2 of this 2019 Act if:**

14 **“(a) In any year through the final assessment year of the ex-**
15 **emption, the qualified property is not used for the purpose identified**
16 **in the application approved under section 4 of this 2019 Act; or**

17 **“(b) The applicant fails to comply with any requirement established**
18 **by the adopting jurisdiction in the ordinance or resolution adopted**
19 **pursuant to section 2 of this 2019 Act.**

20 **“(3) Upon disqualification, the property shall be assessed and taxed**
21 **in the same manner as other real property is assessed and taxed.**

22 **“(4) Notwithstanding subsection (2) of this section, if a qualified**
23 **property would otherwise be disqualified by reason of a breach of the**
24 **home share agreement for which the home share provider is not at**
25 **fault:**

26 **“(a) The breached home share agreement shall be considered void;**
27 **and**

28 **“(b) The qualified property shall continue to receive the exemption**
29 **for the number of property tax years for which the exemption was**
30 **granted and under all other terms in effect when the exemption was**

1 granted if, within the period established by the adopting jurisdiction
2 under section 2 (3)(e) of this 2019 Act, the home share provider enters
3 into a home share agreement with one or more home share seekers
4 and the application for the new home share agreement is approved
5 under section 4 of this 2019 Act.

6 “(5) The Department of Revenue may adopt rules to establish stan-
7 dards and procedures for administering this section.

8 “SECTION 6. (1) Sections 1 to 5 of this 2019 Act apply to property
9 tax years beginning on or after July 1, 2020, and before July 1, 2028.

10 “(2) The governing body of a city or county may not adopt an or-
11 dinance or resolution pursuant to section 2 of this 2019 Act that be-
12 comes effective after January 31, 2027.

13 “SECTION 7. (1) Sections 1 to 5 of this 2019 Act are repealed on
14 January 2, 2029.

15 “(2) Notwithstanding the date specified in subsection (1) of this
16 section, qualified property granted an exemption under an ordinance
17 or resolution adopted pursuant to section 2 of this 2019 Act before the
18 date specified in subsection (1) of this section shall continue to receive
19 the exemption on and after the date specified in subsection (1) of this
20 section if the term of the exemption adopted under the ordinance or
21 resolution extends past that date.

22 “SECTION 8. This 2019 Act takes effect on the 91st day after the
23 date on which the 2019 regular session of the Eightieth Legislative
24 Assembly adjourns sine die.”

25
