

HB 2130-5  
(LC 2837)  
6/12/19 (ASD/ps)

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

**PROPOSED AMENDMENTS TO  
HOUSE BILL 2130**

1 On page 1 of the printed bill, line 3, after “307.162” delete the rest of the  
2 line and delete lines 4 and 5 and insert “and section 2, chapter 783, Oregon  
3 Laws 1979, and section 11, chapter 23, Oregon Laws 2015; and prescribing an  
4 effective date.”.

5 Delete lines 7 through 30 and delete pages 2 through 6 and insert:

6 **“SECTION 1. An exemption may not be granted under an ordinance  
7 or resolution adopted pursuant to ORS 307.295 for property tax years  
8 beginning on or after July 1, 2025.**

9 **“SECTION 2. (1) Land may not be granted an initial year of ex-  
10 emption under ORS 307.513 for any property tax year beginning on or  
11 after July 1, 2025.**

12 **“(2) Notwithstanding subsection (1) of this section, land that is  
13 granted an initial year of exemption under ORS 307.513 for a property  
14 tax year beginning before July 1, 2025, may continue to receive the  
15 exemption for the number of consecutive property tax years for which  
16 the land is eligible for the exemption under ORS 307.513.**

17 **“SECTION 3. ORS 307.162 is amended to read:**

18 **“307.162. (1)(a) Before any real or personal property may be exempted from  
19 taxation under ORS 307.092, 307.110 (3)(h), 307.115, 307.118, 307.130 to 307.140,  
20 307.145, 307.147, 307.150, 307.160, 307.181 (3)[, 307.513] or 307.580 for any tax  
21 year, the institution or organization entitled to claim the exemption must file**

1 a claim with the county assessor, on or before April 1 preceding the tax year  
2 for which the exemption is claimed. The claim must contain statements,  
3 verified by the oath or affirmation of the president or other proper officer  
4 of the institution or organization, that:

5 “(A) List all real property claimed to be exempt and show the purpose for  
6 which the real property is used; and

7 “(B) Cite the statutes under which exemption for personal property is  
8 claimed.

9 “(b) If the ownership of all property, other than property described in  
10 ORS 307.110 (3)(h), included in the claim filed with the county assessor for  
11 a prior year remains unchanged, a new claim is not required.

12 “(c) When the property designated in the claim for exemption is acquired  
13 after March 1 and before July 1, the claim for that year must be filed within  
14 30 days from the date of acquisition of the property.

15 “(2)(a) Notwithstanding subsection (1) of this section, a claim may be filed  
16 under this section for the current tax year:

17 “(A) On or before December 31 of the tax year, if the claim is accompa-  
18 nied by a late filing fee of the greater of \$200, or one-tenth of one percent  
19 of the real market value as of the most recent assessment date of the prop-  
20 erty to which the claim pertains.

21 “(B) On or before April 1 of the tax year, if the claim is accompanied by  
22 a late filing fee of \$200 and the claimant demonstrates good and sufficient  
23 cause for failing to file a timely claim, is a first-time filer or is a public  
24 entity described in ORS 307.090.

25 “(b)(A) Notwithstanding subsection (1) of this section, a claimant that  
26 demonstrates good and sufficient cause for failing to file a timely claim, is  
27 a first-time filer or is a public entity described in ORS 307.090 may file a  
28 claim under this section for the five tax years prior to the current tax year:

29 “(i) Within 60 days after the date on which the county assessor mails  
30 notice of additional taxes owing under ORS 311.206 for the property to which

1 the claim filed under this subparagraph pertains; or

2 “(ii) At any time if no notice is mailed.

3 “(B) A claim filed under this paragraph must be accompanied by a late  
4 filing fee of the greater of \$200, or one-tenth of one percent of the real  
5 market value as of the most recent assessment date of the property to which  
6 the claim pertains, multiplied by the number of prior tax years for which  
7 exemption is claimed.

8 “(c) If a claim filed under this subsection is not accompanied by the late  
9 filing fee or if the late filing fee is not otherwise paid, an exemption may  
10 not be allowed for the tax years sought by the claim. A claim may be filed  
11 under this subsection notwithstanding that there are no grounds for hardship  
12 as required for late filing under ORS 307.475.

13 “(d) The value of the property used to determine the late filing fee under  
14 this subsection and the determination of the county assessor relative to a  
15 claim of good and sufficient cause are appealable in the same manner as  
16 other acts of the county assessor.

17 “(e) A late filing fee collected under this subsection must be deposited in  
18 the county general fund.

19 “(3)(a) In a claim for exemption of property described in ORS 307.110  
20 (3)(h), the county or city, town or other municipal corporation or political  
21 subdivision of this state that is filing the claim must substantiate that the  
22 property is used for affordable housing or that it is leased or rented to per-  
23 sons of lower income, as applicable.

24 “(b) A claim filed under this subsection must be filed annually on a form  
25 prescribed by the Department of Revenue.

26 “(4) As used in this section:

27 “(a) ‘First-time filer’ means a claimant that:

28 “(A) Has never filed a claim for the property that is the subject of the  
29 current claim; and

30 “(B) Did not receive notice from the county assessor on or before De-

1 cember 1 of the tax year for which exemption is claimed regarding the po-  
2 tential property tax liability of the property.

3 “(b)(A) ‘Good and sufficient cause’ means an extraordinary circumstance  
4 beyond the control of the taxpayer or the taxpayer’s agent or representative  
5 that causes the failure to file a timely claim.

6 “(B) ‘Good and sufficient cause’ does not include hardship, reliance on  
7 misleading information unless the information is provided by an authorized  
8 tax official in the course of the official’s duties, lack of knowledge, oversight  
9 or inadvertence.

10 “(c) ‘Ownership’ means legal and equitable title.

11 “(5)(a) Notwithstanding subsection (1) of this section, if an institution or  
12 organization owns property that is exempt from taxation under a provision  
13 of law listed in subsection (1) of this section and fails to file a timely claim  
14 for exemption under subsection (1) of this section for additions or improve-  
15 ments to the exempt property, the additions or improvements may neverthe-  
16 less qualify for exemption.

17 “(b) The organization must file a claim for exemption with the county  
18 assessor to have the additions or improvements to the exempt property be  
19 exempt from taxation. The claim must:

20 “(A) Describe the additions or improvements to the exempt property;

21 “(B) Describe the current use of the property that is the subject of the  
22 application;

23 “(C) Identify the tax year and any preceding tax years for which the ex-  
24 emption is sought;

25 “(D) Contain any other information required by the department; and

26 “(E) Be accompanied by a late filing fee equal to the product of the  
27 number of tax years for which exemption is sought multiplied by the greater  
28 of \$200 or one-tenth of one percent of the real market value as of the most  
29 recent assessment date of the property that is the subject of the claim.

30 “(c) Upon the county assessor’s receipt of a completed claim and late fil-

1 ing fee, the assessor shall determine for each tax year for which exemption  
2 is sought whether the additions or improvements that are the subject of the  
3 claim would have qualified for exemption had a timely claim been filed under  
4 subsection (1) of this section. Any property that would have qualified for  
5 exemption had a timely claim been filed under subsection (1) of this section  
6 is exempt from taxation for each tax year for which the property would have  
7 qualified.

8 “(d) A claim for exemption under this subsection may be filed only for tax  
9 years for which the time for filing a claim under subsections (1) and (2)(a)  
10 of this section has expired. A claim filed under this subsection, however, may  
11 serve as the claim required under subsection (1) of this section for the cur-  
12 rent tax year.

13 “(e) A late filing fee collected under this subsection must be deposited in  
14 the county general fund.

15 “(6) For each tax year for which an exemption granted pursuant to sub-  
16 section (2) or (5) of this section applies:

17 “(a) Any tax, or interest attributable thereto, that was paid with respect  
18 to the property that is declared exempt from taxation must be refunded. Re-  
19 funds must be made without interest from the unsegregated tax collections  
20 account established under ORS 311.385.

21 “(b) Any tax, or interest attributable thereto, that remains unpaid as of  
22 the date the exemption is granted must be abated.

23 “(7) If an institution or organization owns property that is exempt from  
24 taxation under a provision of law listed in subsection (1) of this section and  
25 changes the use of the property to a use that would not entitle the property  
26 to exemption from taxation, the institution or organization must notify the  
27 county assessor of the change to a taxable use within 30 days.

28 **“SECTION 4. The amendments to ORS 307.162 by section 3 of this**  
29 **2019 Act apply to property tax years beginning on or after July 1, 2025.**

30 **“SECTION 5.** Section 2, chapter 783, Oregon Laws 1979, as amended by

1 section 1, chapter 583, Oregon Laws 1987, section 7, chapter 748, Oregon  
2 Laws 1995, section 1, chapter 218, Oregon Laws 2003, section 1, chapter 548,  
3 Oregon Laws 2009, and section 1, chapter 213, Oregon Laws 2013, is amended  
4 to read:

5 **“Sec. 2.** Cargo containers, as defined in ORS 307.835, are exempt from  
6 taxation for tax years beginning on or after July 1, 1974, [*but prior to*] **and**  
7 **before** July 1, [2020] **2026.**

8 **“SECTION 6.** Section 11, chapter 23, Oregon Laws 2015, is amended to  
9 read:

10 **“Sec. 11.** (1) [*Sections 8 and 10 of this 2015 Act of this 2015 Act*] **ORS**  
11 **308.518 and 308.519** and the amendments to ORS 308.505 and 308.516 by  
12 sections 7 and 9, **chapter 23, Oregon Laws 2015,** [*of this 2015 Act*] apply to  
13 property tax years beginning on or after July 1, 2015.

14 **“(2)** [*Sections 2, 3, 5 and 6 of this 2015 Act*] **ORS 308.673, 308.677 and**  
15 **308.681** and the amendments to ORS 307.126 by section 4, **chapter 23,**  
16 **Oregon Laws 2015,** [*of this 2015 Act*] apply to property tax years beginning  
17 on or after July 1, 2016.

18 **“(3) ORS 308.674 applies to property tax years beginning on or after**  
19 **July 1, 2016, and before July 1, 2025.**

20 **“SECTION 7. If Enrolled House Bill 2684 (chapter 164, Oregon Laws**  
21 **2019) becomes law, section 6 of this 2019 Act is repealed and section 11,**  
22 **chapter 23, Oregon Laws 2015, as amended by section 4, chapter 164,**  
23 **Oregon Laws 2019 (Enrolled House Bill 2684), is amended to read:**

24 **“Sec. 11.** (1) ORS 308.518 and 308.519 and the amendments to ORS 308.505  
25 and 308.516 by sections 7 and 9, chapter 23, Oregon Laws 2015, apply to  
26 property tax years beginning on or after July 1, 2015.

27 **“(2)** ORS 308.674 and the amendments to ORS 308.671 by section 4, chapter  
28 23, Oregon Laws 2015, apply to property tax years beginning on or after July  
29 1, 2016, **and before July 1, 2025.**

30 **“SECTION 8. This 2019 Act takes effect on the 91st day after the**

1 **date on which the 2019 regular session of the Eightieth Legislative**  
2 **Assembly adjourns sine die.”**

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