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SUMMARY

Establishes sunset for continued property tax exemption for former cemetery or crematory land used for exempt low income housing.

A BILL FOR AN ACT

Relating to continued exemption for certain land used for exempt low income housing.

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

SECTION 1. A notice of intent may not be filed under ORS 307.158 after June 30, 2030.

SECTION 2. Notwithstanding the date set forth in section 1 of this 2023 Act, any land that has been granted continued exemption pursuant to a notice of intent filed under ORS 307.158 before July 1, 2030, shall continue to receive the benefits afforded, and be subject to the duties imposed, under ORS 307.158 according to the terms in effect at the time the continued exemption was first granted.