

Background

ORS 307.140 exempts from ad valorem property taxation several types of buildings and land owned by religious organizations.

House Bill 2008B

The bill would add to the exemption for religious organizations property that is used or held for use as affordable housing for low-income households. The B-Engrossed bill says the application for the initial year of exemption will be filed with the Department of Revenue, but it does not provide guidance on why the department should receive the initial application nor what the department is required to do with the application.

Recommendation

Amend the bill to eliminate or clarify the Department of Revenue's responsibilities regarding initial applications for exemption.

Agency Contact

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