

### Background

Current language in ORS 803.036(1)(F)(2) says the Department of Transportation “may not issue a registration for a park model recreational vehicle.” The logic behind that provision is that park model recreational vehicles (PMRVs) are taxed as real property if the occupant owns the land on which the PMRV is sited or as personal property if the occupant of the PMRV is not the landowner.

### House Bill 2522

The bill would create the possibility that PMRV owners would be double-taxed, once as property owners and again as vehicle owners when registering the PMRV with the Department of Transportation.

While ORS 803.585 says the registration would be in lieu of all other taxes, there is no method to ensure that the county assessor knows a particular PMRV is registered with the Department of Transportation. The bill’s objective of allowing PMRV owners to title the PMRV is independent of the question of whether they should be required to register it as well.

### Recommendation

Amend the bill to retain the ORS 803.036(1)(F)(2) sentence that says: “The department may not issue a registration for a park model recreational vehicle.”

### Agency Contact

Seiji Shiratori, Policy Director, Property Tax Division – [seiji.shiratori@oregon.gov](mailto:seiji.shiratori@oregon.gov) (503) 877-7932