

Senate Bill 1559

Sponsored by Senators GORSEK, FREDERICK, Representative HUDSON; Representatives DEXTER, POWER, RUIZ, SANCHEZ (Pre-session filed.)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Provides that personal property tax returns not required for floating homes unless new property or new improvements have been added to property tax account since preceding assessment year.
Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to the taxation of floating homes; creating new provisions; amending ORS 308.290 and
3 308.875; and prescribing an effective date.

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

5 **SECTION 1.** ORS 308.290 is amended to read:

6 308.290. (1)(a) Except as provided in paragraph (b) of this subsection, every person and the
7 managing agent or officer of any business, firm, corporation or association owning, or having in
8 possession or under control taxable personal property shall make a return of the property for ad
9 valorem tax purposes to the assessor of the county in which the property has its situs for taxation.
10 As between a mortgagor and mortgagee or a lessor and lessee, however, the actual owner and the
11 person in possession may agree between them as to who shall make the return and pay the tax, and
12 the election shall be followed by the person in possession of the roll who has notice of the election.
13 Upon the failure of either party to file a personal property tax return on or before March 15 of any
14 year, both parties shall be jointly and severally subject to the provisions of ORS 308.296.

15 (b) **The requirement to file a return under** paragraph (a) of this subsection does not apply
16 to:

17 (A) Personal property exempt from taxation under ORS 307.162.

18 (B) **Manufactured structures classified as personal property under ORS 308.875.**

19 (C) **Floating homes as defined in ORS 830.700, unless, as of the assessment date of the**
20 **current assessment year, new property or new improvements, as defined in ORS 308.149,**
21 **have been added to the property tax account since the assessment date of the preceding as-**
22 **essment year.**

23 (2) Every person and the managing agent or officer of any business, firm, corporation or asso-
24 ciation owning or in possession of taxable real property shall make a return of the property for ad
25 valorem tax purposes when so requested by the assessor of the county in which the property is sit-
26 uated.

27 (3)(a) Each return of personal property shall contain a full listing of the property and a state-
28 ment of its real market value, including a separate listing of those items claimed to be exempt as
29 imports or exports. Each statement shall contain a listing of the additions or retirements made since
30 the prior January 1, indicating the book cost and the date of acquisition or retirement. Each return

NOTE: Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted.
New sections are in **boldfaced** type.

1 shall contain the name, assumed business name, if any, and address of the owner of the personal
2 property and, if it is a partnership, the name and address of each general partner or, if it is a cor-
3 poration, the name and address of its registered agent.

4 (b) Each return of real property shall contain a full listing of the several items or parts of the
5 property specified by the county assessor and a statement exhibiting their real market value. Each
6 return shall contain a listing of the additions and retirements made during the year indicating the
7 book cost, book value of the additions and retirements or the appraised real market value of re-
8 tirements as specified in the return by the assessor.

9 (c) There shall be annexed to each return the affidavit or affirmation of the person making the
10 return that the statements contained in the return are true. All returns shall be in a form that the
11 county assessor, with the approval of the Department of Revenue, may prescribe.

12 (4) All returns shall be filed on or before March 15 of each year.

13 (5)(a) In lieu of the returns required under subsection (1)(a) or (2) of this section, every person
14 and the managing agent or officer of any business, firm, corporation or association owning or having
15 in possession or under control taxable real and personal property that is state-appraised industrial
16 property as defined in ORS 306.126 shall file a combined return of the real and personal property
17 with the Department of Revenue.

18 (b) The contents and form of the return shall be as prescribed by rule of the department. Any
19 form shall comply with ORS 308.297. Notwithstanding ORS 308.875, a manufactured structure that
20 is a part of a state-appraised industrial property shall be included in a combined return.

21 (c) In order that the county assessor may comply with ORS 308.295, the department shall provide
22 a list to the assessor of all combined returns that are required to be filed with the department under
23 this subsection but that were not filed on or before the due date.

24 (d) If the department has delegated appraisal of the state-appraised industrial property to the
25 county assessor under ORS 306.126 (3), the department shall notify the person otherwise required
26 to file the combined return under this subsection as soon as practicable after the delegation that the
27 combined return is required to be filed with the assessor.

28 (e) Notwithstanding subsection (2) of this section, a combined return of real and personal prop-
29 erty that is state-appraised industrial property shall be filed with the department on or before March
30 15 of each year.

31 (6) A return is not in any respect controlling on the county assessor or on the Department of
32 Revenue in the assessment of any property. On any failure to file the required return, the property
33 shall be listed and assessed from the best information obtainable from other sources.

34 (7)(a) All returns filed under the provisions of this section and ORS 308.525 and 308.810 are
35 confidential records of the Department of Revenue or the county assessor's office in which the re-
36 turns are filed or of the office to which the returns are forwarded under paragraph (b) of this sub-
37 section.

38 (b) The assessor or the department may forward any return received in error to the department
39 or the county official responsible for appraising the property described in the return.

40 (c) Notwithstanding paragraph (a) of this subsection, a return described in paragraph (a) of this
41 subsection may be disclosed to:

42 (A) The Department of Revenue or its representative;

43 (B) The representatives of the Secretary of State or to an accountant engaged by a county under
44 ORS 297.405 to 297.555 for the purpose of auditing the county's personal property tax assessment
45 roll (including adjustments to returns made by the Department of Revenue);

1 (C) The county assessor, the county tax collector, the assessor’s representative or the tax
 2 collector’s representative for the purpose of:

3 (i) Collecting delinquent real or personal property taxes; or

4 (ii) Correctly reflecting on the tax roll information reported on returns filed by a business op-
 5 erating in more than one county or transferring property between counties in this state during the
 6 tax year;

7 (D) Any reviewing authority to the extent the return being disclosed relates to an appeal
 8 brought by a taxpayer;

9 (E) The Division of Child Support of the Department of Justice or a district attorney to the
 10 extent the return being disclosed relates to a case for which the Division of Child Support or the
 11 district attorney is providing support enforcement services under ORS 25.080; or

12 (F) The Legislative Revenue Officer for the purpose of preparation of reports, estimates and
 13 analyses required by ORS 173.800 to 173.850.

14 (d) Notwithstanding paragraph (a) of this subsection:

15 (A) The Department of Revenue may exchange property tax information with the authorized
 16 agents of the federal government and the several states on a reciprocal basis, or with county
 17 assessors, county tax collectors or authorized representatives of assessors or tax collectors.

18 (B) Information regarding the valuation of leased property reported on a property return filed
 19 by a lessor under this section may be disclosed to the lessee or other person in possession of the
 20 property. Information regarding the valuation of leased property reported on a property return filed
 21 by a lessee under this section may be disclosed to the lessor of the property.

22 (8) If the assessed value of any personal property in possession of a lessee is less than the
 23 maximum amount described in ORS 308.250 (2)(a), the person in possession of the roll may disregard
 24 an election made under subsection (1)(a) of this section and assess the owner or lessor of the prop-
 25 erty.

26 **SECTION 2.** ORS 308.875 is amended to read:

27 308.875. (1) If *[the]* a manufactured structure and the land upon which the manufactured struc-
 28 ture is situated are owned by the same person, the assessor shall assess the manufactured structure
 29 as real property.

30 (2) If *[the]* a manufactured structure is owned separately and apart from the land upon which
 31 it is located, the assessor shall assess and tax the manufactured structure as personal property.

32 (3) A change in the property classification of a manufactured structure for ad valorem tax pur-
 33 poses does not change the property classification of the structure with respect to any transactions
 34 between the owner and security interest holders or other persons. [*Manufactured structures classi-*
 35 *fied as personal property need not be returned under ORS 308.290.*]

36 **SECTION 3. The amendments to ORS 308.290 and 308.875 by sections 1 and 2 of this 2022**
 37 **Act apply to assessment years beginning on or after January 1, 2022.**

38 **SECTION 4. This 2022 Act takes effect on the 91st day after the date on which the 2022**
 39 **regular session of the Eighty-first Legislative Assembly adjourns sine die.**