SB 1582-A5 (LC 127) 2/25/22 (AG/ps)

Requested by HOUSE COMMITTEE ON REVENUE (at the request of Representative Pam Marsh)

PROPOSED AMENDMENTS TO A-ENGROSSED SENATE BILL 1582

- On page 1 of the printed A-engrossed bill, delete lines 6 through 19.
- On page 2, delete lines 1 through 15 and insert:
- 3 "SECTION 2. (1) As used in this section:
- 4 "(a) 'Annex' means to add lands to a rural fire protection district.
- 5 "(b) 'Fire station' means a fire station recognized by a fire insur-
- ance rating organization as a fire station that is equipped and has
- 7 personnel who respond to calls.
- 8 "(c)(A) 'New improvements' means changes in the value of property
- 9 as the result of:
- "(i) New construction, reconstruction, major additions, remodeling, renovation or rehabilitation of property;
- 12 "(ii) The siting, installation or rehabilitation of manufactured 13 structures or floating homes; or
- 14 "(iii) The addition of machinery, fixtures, furnishings, equipment 15 or other taxable real or personal property to the property tax account.
- 16 "(B) 'New improvements' does not include changes in the value of 17 the property as the result of:
- 18 "(i) General ongoing maintenance and repair; or
- 19 "(ii) Minor construction.
- 20 "(d) 'Road' means any public or private thoroughfare that may be 21 used for vehicular traffic.

- "(e)(A) "Transferee' means, without limitation, an heir, legatee, devisee or distributee of an estate of a deceased individual, the assignee or donee of an insolvent individual or a person acting in a fiduciary capacity on behalf of a transferee.
- 5 "(B) 'Transferee' does not mean a bona fide purchaser for value.
- "(2) Subject to the provisions of ORS 478.010, the board of directors
 of a rural fire protection district shall annex to the district any lands
 that are not included in a rural fire protection district if the lands:
- 9 "(a) Are within, or are brought within, seven road miles of a fire 10 station in the district; and
- "(b)(A) Receive new improvements, on or after the effective date of this 2022 Act, that are subject to damage by fire; or
 - "(B) Contained a structure subject to damage by fire before the effective date of this 2022 Act and the lands are sold, a contract to sell the lands is entered into or a new person, including a transferee, becomes the owner of the lands.
 - "(3) A board of directors shall undertake the annexation described in subsection (2) of this section when the district or a county assessor learns that the criteria described in subsection (2)(a) and (b) of this section have been met.
 - "(4) Upon annexing lands under subsection (2) of this section, the board of directors shall:
 - "(a) Issue an order of annexation of the lands by the district that includes an attestation that the criteria described in subsection (2)(a) and (b) of this section have been met;
- "(b) File duplicate copies of the order with the Department of Revenue, the Secretary of State and the county clerk and county assessor of each county in which the district is located;
- 29 "(c) File a legal description of the change or proposed change and 30 an accurate map showing the change or proposed change, as described

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in ORS 308.225; and

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- "(d) Take the steps necessary to ensure that the lands are added to the assessment roll for the tax year beginning July 1 following the calendar year in which the district or a county assessor first becomes aware that the criteria described in subsection (2)(a) and (b) of this section have been met.
- "(5) If a board of directors files a legal description and map consistent with ORS 308.225, the county assessor and the department shall act in accordance with ORS 308.225.
- "(6) The provisions of ORS 198.705 to 198.955, 478.115 and 478.150 do not apply to an annexation under this section.
- "(7) Notwithstanding ORS 198.705 to 198.955 or any other contrary provision of law, an annexation under this section is not subject to an election.
- "(8) Notwithstanding subsection (6) of this section, an annexation under this section has the effects described in ORS 198.860.
- "(9) Lands annexed under this section may be subject to tax assessment by the district as described in ORS chapter 478 and a fee described in ORS 478.410.".

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