

HOUSE AMENDMENTS TO HOUSE BILL 2971

By COMMITTEE ON AGRICULTURE, LAND USE, NATURAL RESOURCES, AND
WATER

March 30

1 On page 1 of the printed bill, line 3, delete “215.203, 308A.056 and”.

2 Delete lines 5 through 30 and delete pages 2 through 5 and insert:

3 **“SECTION 1.** ORS 308A.743 is amended to read:

4 “308A.743. (1) Land that is specially assessed under ORS 308A.050 to 308A.128, 308A.300 to
5 308A.330, 308A.403 to 308A.430, 308A.450 to 308A.465, 321.257 to 321.390, 321.700 to 321.754 or
6 321.805 to 321.855, or land that is exempt from property tax under ORS 308A.350 to 308A.383, may
7 not be disqualified from the special assessment or exemption, and may not be subject to additional
8 taxes under ORS 308A.700 to 308A.733 or other law, if the property owner has:

9 “(a) Entered into a wildlife habitat conservation and management plan, as described in ORS
10 308A.403 to 308A.430, approved by the State Department of Fish and Wildlife; [*or*]

11 “(b) Executed a conservation easement, as defined in ORS 271.715, or a deed restriction and the
12 land:

13 “(A) Is managed in compliance with the conservation easement or deed restriction; and

14 “(B) Continues to meet the requirements for special assessment or exemption. The existence of
15 the conservation easement or deed restriction may not cause the disqualification of the land from
16 special assessment or exemption or preclude the disqualification of the land from special assessment
17 or exemption for some other reason[.]; **or**

18 **“(c) With respect to specially assessed irrigated farmland, an active in-stream lease for**
19 **water rights appurtenant to the irrigated farmland under ORS 537.348 (2) and the farmland**
20 **is being used according to accepted farming practices that are a mode of operation custom-**
21 **arily utilized in conjunction with farm use.**

22 “(2) A property owner who executes a conservation easement may convey the easement to a
23 land trust or other qualified entity without a loss of benefits under this section.

24 “(3) In order for land to be subject to this section:

25 “(a) The conservation easement, deed restriction or wildlife habitat conservation and manage-
26 ment plan must be recorded in the records of the clerk of the county in which the land is located;
27 and

28 “(b) A copy of the conservation easement, deed restriction, [*or*] wildlife habitat conservation and
29 management plan **or final order issued by the Water Resources Department approving an in-**
30 **stream lease**, along with the property tax account number for the land, must be sent to the county
31 assessor.

32 **“SECTION 2.** The amendments to ORS 308A.743 by section 1 of this 2023 Act apply to
33 **property tax years beginning on or after July 1, 2024.**

34 **“SECTION 3.** This 2023 Act takes effect on the 91st day after the date on which the 2023
35 **regular session of the Eighty-second Legislative Assembly adjourns sine die.”**

