

Requested by Senator FINDLEY

**PROPOSED AMENDMENTS TO
SENATE BILL 1526**

1 On page 1 of the printed bill, line 3, after “305.140,” insert “307.181,”.

2 On page 12, after line 29, insert:

3 **“SECTION 25a.** ORS 307.181 is amended to read:

4 “307.181. (1)(a) Land acquired by an Indian tribe by purchase, gift or
5 without consideration is exempt from taxation if:

6 “(A) The land is located within the ancient tribal boundaries of the tribe;
7 and

8 “(B) Acquisition of the land by the United States in trust status has been
9 requested or is in process.

10 “(b) The exemption granted under this subsection ceases if the federal
11 government enters a final administrative determination denying the request
12 for acquisition of the land in trust status and:

13 “(A) The deadlines for all available federal administrative appeals and
14 federal judicial review expire with no appeal or review initiated; or

15 “(B) All federal administrative and judicial proceedings arising from or
16 related to the request for or process of acquisition of the land in trust status
17 that have been initiated are completed without overturning the administra-
18 tive denial of the request.

19 “(2)(a) Regardless of ownership, permanent improvements are exempt from
20 state and local property taxes and fees, charges and assessments related to
21 property taxation if the improvements are located on land that is owned by

1 the United States and held in trust pursuant to federal law for:

2 “(A) A federally recognized Indian tribe; or

3 “(B) An individual member of a federally recognized Indian tribe.

4 “(b) **Except as provided in paragraph (c) of this subsection**, the ex-
5 emption granted under **paragraph (a) of this subsection** does not apply to
6 property assessable under ORS 308.505 to 308.674.

7 “(c) **Regardless of ownership, permanent improvements that would**
8 **otherwise be assessable under ORS 308.505 to 308.674 are exempt from**
9 **state and local property taxes and fees, charges and assessments re-**
10 **lated to property taxation if the permanent improvements:**

11 “(A) **Are located on land that is owned by the United States and**
12 **held in trust pursuant to federal law for a federally recognized Indian**
13 **tribe in Oregon;**

14 “(B) **Consist of solar energy systems for the purpose of heating,**
15 **cooling or generating electricity; and**

16 “(C) **Are subject to a property tax program imposed by the tribe.**

17 “(d) **Upon request, and pursuant to an intergovernmental agree-**
18 **ment between the tribe and the governing body of any county in which**
19 **a portion of the permanent improvements is located, the county**
20 **assessor shall provide such information as is necessary for the tribe**
21 **to assess, impose and collect the tribal property taxes on the perma-**
22 **nent improvements described in paragraph (c) of this subsection.**

23 “(3)(a) **Notwithstanding subsection (1) of this section, property that is**
24 **owned exclusively by an eligible Indian tribe or by an entity wholly owned**
25 **by an eligible Indian tribe, or a portion of the property, is exempt from**
26 **taxation if the property, or the portion of the property, respectively, is used**
27 **exclusively for government services.**

28 “(b) **Property described in paragraph (a) of this subsection that may be**
29 **exempt from taxation as property used exclusively for low income rental**
30 **housing includes, without limitation, property that:**

1 “(A) Is held under lease or a lease purchase agreement by an eligible In-
2 dian tribe;

3 “(B)(i) Is the property of a partnership, nonprofit corporation or limited
4 liability company of which an eligible Indian tribe is a general partner,
5 limited partner, director, member, manager or general manager; and

6 “(ii) Is leased or rented to low income persons for housing purposes; or

7 “(C) Is used exclusively for an activity that qualifies as an affordable
8 housing activity under 25 U.S.C. 4132.

9 “(c) Property described in paragraph (a) of this subsection may not be
10 exempt from taxation as property that is used exclusively for low income
11 rental housing unless:

12 “(A) All agreements necessary for the construction and operation of the
13 property as low income rental housing are executed before July 1, 2017;

14 “(B) For purposes of ORS 307.540 to 307.548, the requirements of ORS
15 307.543 have been satisfied;

16 “(C) The property is offered for rent or is held for the purpose of devel-
17 oping low income rental housing;

18 “(D) If occupied, the property is occupied solely by low income persons;
19 and

20 “(E) The property is located in a county in which more than 10 percent
21 of the enrolled members of the eligible Indian tribe reside.

22 “(4) As used in this section:

23 “(a) ‘Eligible Indian tribe’ means the Burns Paiute Tribe, the Confeder-
24 ated Tribes of Coos, Lower Umpqua and Siuslaw Indians, the Confederated
25 Tribes of the Grand Ronde Community of Oregon, the Confederated Tribes
26 of Siletz Indians of Oregon, the Confederated Tribes of the Umatilla Indian
27 Reservation, the Confederated Tribes of Warm Springs Reservation of
28 Oregon, the Coquille Indian Tribe, the Cow Creek Band of Umpqua Tribe
29 of Indians or the Klamath Tribes.

30 “(b) ‘Government services’ means services provided by an eligible Indian

1 tribe that:

2 “(A) Are equivalent to services that a state or local government or the
3 federal government customarily provides to its citizens;

4 “(B) Are related to:

5 “(i) Tribal administration;

6 “(ii) Tribal facilities or tribal health facilities;

7 “(iii) Elementary or secondary education or higher education, including
8 community colleges;

9 “(iv) Transportation;

10 “(v) Fire or police;

11 “(vi) Low income rental housing;

12 “(vii) Utility services provided to an Indian reservation or to land held
13 in trust by the United States for the benefit of an eligible Indian tribe; or

14 “(viii) Cemeteries; and

15 “(C) Other than government services related to the uses of property de-
16 scribed in subsection (3)(c) of this section, do not generate income.

17 “(c) ‘Low income’:

18 “(A) Means income at or below 60 percent of the area median income as
19 determined by the Oregon Housing Stability Council based on information
20 from the United States Department of Housing and Urban Development.

21 “(B) For purposes of projects undertaken pursuant to the Native Ameri-
22 can Housing Assistance and Self-Determination Act of 1996 (P.L. 104-330),
23 includes income that qualifies under 24 C.F.R. 5.609.

24 “(d) ‘Permanent improvements’ means ‘real property’ as defined in ORS
25 307.010 (1)(b)(B).

26 “(e) ‘Utility services’ means services related to sanitation, sewer, storm
27 drainage and water.

28 **“SECTION 25b. The amendments to ORS 307.181 by section 25a of**
29 **this 2024 Act apply to property tax years beginning on or after July 1,**
30 **2025.”.**

