Senate Bill 594

Sponsored by Senator MONROE

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.**

Permits property tax exemption claim for cemetery and crematory property regardless of claimant's organizational structure or state of organization.
Permits claim for exemption for tax years beginning on or after July 1, 2008.
Takes effect on 91st day following adjournment sine die.

1 **A BILL FOR AN ACT**

2 Relating to exemption from property taxation; creating new provisions; amending ORS 307.150; and

3   prescribing an effective date.

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

5   **SECTION 1.** ORS 307.150 is amended to read:

6   307.150. (1) **Notwithstanding ORS 307.022,** upon compliance with ORS 307.162, the following

7 property [*shall be*] **is** exempt from taxation:

8   (a) [*All*] Burial grounds, tombs and rights of burial, and [*all*] lands and [*the*] buildings [*thereon*]

9 **on the land**, not exceeding 30 acres, [*owned and actually occupied by any crematory association in-*

10 *corporated under the laws of this state,*] used for the sole purpose of a crematory and burial place

11 to incinerate remains.

12   (b) [*All*] Lands used or held exclusively for cemetery purposes, not exceeding 600 acres[*, owned*

13 *and actually occupied by any cemetery association incorporated under the laws of this state*].

14   (c) [*Any*] Burial lots or space for burial of incinerate remains in buildings or grounds [*sold by*

15 *a cemetery or crematory association which lots or space are*] used or held exclusively for burial pur-

16 poses.

17   (d) [*Any*] Buildings on land described in paragraph (a) or (b) of this subsection that are used to

18 store machinery or equipment used exclusively for maintenance of burial grounds.

19   (e) [*Any*] Personal property [*owned by a cemetery or crematory association incorporated under the*

20 *laws of this state and*] used exclusively for cemetery or crematory [*association*] purposes.

21   (2) The statement required under ORS 307.162 shall be filed by the [*cemetery or crematory asso-*

22 *ciation that owns or sells*] **owner of** the property described in subsection (1) of this section.

23   (3) Any property exclusively occupied and used as a family burial ground is exempt from ad

24 valorem taxation.

25   **SECTION 2. (1)(a) Notwithstanding the time periods set forth in ORS 307.162, a claim for**

26 **exemption under ORS 307.150 for the tax year beginning July 1, 2008, may be filed in writing**

27 **with the county assessor, on forms supplied by the assessor, within 90 days after the effec-**

28 **tive date of this 2009 Act.**

29   **(b) The claim for exemption must:**

30   **(A) Contain the information and verification required for filing the claim for exemption;**

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   **and**

2   **(B) Be accompanied by a late filing fee of $200.**

3   **(2) If tax on the exempt value has not been paid, the tax and any interest are abated.**

4   **(3) If tax on the exempt value has been paid, the tax collector shall notify the governing**

5 **body of the county of the refund required under ORS 307.150. Upon receipt of notice from the**

6 **tax collector, the governing body shall cause a refund of the tax and any fee and interest paid**

7 **to be made from the refund reserve account, if the county has established a refund reserve**

8 **account under ORS 311.807, or from the unsegregated tax collections account described in**

9 **ORS 311.385. The refund under this subsection shall be made without interest. The county**

10 **assessor and tax collector shall make the necessary corrections in the records of their of-**

11 **fices.**

12   <u>SECTION 3.</u> **Section 2 of this 2009 Act and the amendments to ORS 307.150 by section 1**

13 **of this 2009 Act apply to property tax years beginning on or after July 1, 2008.**

14   <u>SECTION 4.</u> **This 2009 Act takes effect on the 91st day after the date on which the reg-**

15 **ular session of the Seventy-fifth Legislative Assembly adjourns sine die.**

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