

House Bill 2774

Sponsored by COMMITTEE ON REVENUE

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**.

Requires Department of Revenue to make information contained in central assessment roll available to general public on department's website.

Requires Department of Revenue to make available to general public on Oregon transparency website, by company name, amount of assessed value of centrally assessed property that is exempt from taxation and total estimated revenue loss and shift in tax liability due to exemption.

A BILL FOR AN ACT

1
2 Relating to disclosure of information regarding centrally assessed property granted exemption;
3 amending ORS 308.615.

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

5 **SECTION 1.** ORS 308.615 is amended to read:

6 308.615. (1)(a) When the review of the assessment roll **prepared pursuant to ORS 308.560** is
7 complete, the Department of Revenue shall keep the roll as a public record.

8 **(b) The department shall make the information contained in the assessment roll available**
9 **to the general public on the department's website.**

10 **(2)(a) Notwithstanding any other provision of law relating to the confidentiality of public**
11 **records, on or before June 30 of each year, the Department of Revenue shall make available**
12 **to the general public on the Oregon transparency website the following information with**
13 **respect to property assessable under ORS 308.505 to 308.681 that is granted exemption under**
14 **any statute for the current property tax year:**

15 **(A) The name of the company to which the property is assessed pursuant to ORS 308.517;**

16 **(B) The amount of assessed value of the property that is exempt from taxation for the**
17 **current property tax year; and**

18 **(C) The total estimated revenue loss and shift in tax liability due to each exemption for**
19 **the current property tax year.**

20 **(b) The county assessors shall provide information upon request to the department for**
21 **purposes of this subsection.**

22 **(c) The department may adopt rules as necessary to implement this subsection.**
23

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.