Requested by Representative GORSEK

PROPOSED AMENDMENTS TO
HOUSE BILL 2949

1   On page 1 of the printed bill, line 3, delete ", 308.290".

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

3   **"SECTION 1.** ORS 308.250 is amended to read:

4   "308.250. (1) All personal property not exempt from ad valorem taxation

5   or subject to special assessment shall be valued at 100 percent of its real

6   market value, as of January 1, at 1:00 a.m. and shall be assessed at its as-

7   sessed value determined as provided in ORS 308.146.

8   "(2) Notwithstanding subsection (1) of this section:

9   "(a) If the total assessed value of all taxable personal property required

10   to be reported under ORS 308.290 in any county of any taxpayer is less than

11   $12,500 in any assessment year, the property is not subject to ad valorem

12   property taxation for that year.

13   "(b) Manufactured structures of a taxpayer are not subject to ad valorem

14   property taxation for any assessment year in which**,**[*:*]

15   "[*(A)*] in a county with a population of more than 340,000 but less than

16   or equal to 570,000, the total assessed value of all manufactured structures

17   taxable as personal property under ORS 308.875 of the taxpayer is less than

18   $12,500.

19   "[*(B)*] **(3)(a) Notwithstanding subsection (1) of this section, manu-**

20   **factured structures of a taxpayer are not subject to ad valorem prop-**

21   **erty taxation for any assessment year in which,** in a county with a

1   population of more than 570,000, the total assessed value of all manufactured

2   structures taxable as personal property under ORS 308.875 of the taxpayer

3   is less than**:**

4   **"(A) $25,000**[.]**; or**

5   **"(B) A maximum dollar amount of $25,000 or more, if adopted by**

6   **the governing body of the county for the assessment year.**

7   **"(b) Notwithstanding subsection (1) of this section, the governing**

8   **body of a county with a population of more than 570,000 may grant a**

9   **partial exemption for all manufactured structures taxable as personal**

10   **property in a dollar amount adopted by the county. The dollar amount**

11   **shall be subtracted from the total assessed value of the property.**

12   **"(c) The governing body of a county that adopts a dollar amount**

13   **under paragraph (a)(B) or (b) of this subsection must notify the county**

14   **assessor on or before January 1 of the assessment year for which the**

15   **county first intends the dollar amount to apply.**

16   "[*(3)(a)*] **(4)(a)** On or around January 1 of each year, the county assessor

17   may provide notice to each taxpayer whose taxable personal property is not

18   subject to ad valorem property taxation for the current property tax year

19   under subsection (2)(a) of this section.

20   "(b) Notice provided under this subsection shall:

21   "(A) State that the taxpayer's personal property is not subject to ad

22   valorem property taxation for the current property tax year.

23   "(B) Include a form prescribed by the Department of Revenue by rule on

24   which the taxpayer may attest by signing the form that the taxpayer has not

25   added or deleted any taxable personal property since the prior assessment

26   year.

27   "(C) State that, if the taxpayer has added or deleted personal property

28   since the prior assessment year, the taxpayer is required to submit to the

29   county assessor a signed business personal property return with an updated

30   asset detail list on or before March 15.

1 "(c) A signed form returned to the county assessor within the time re-
2 quired under ORS 308.290 shall be sufficient to make the taxable personal
3 property of the taxpayer identified in the notice not subject to ad valorem
4 property taxation for the subsequent property tax year.

5 "[*(4)(a)*] **(5)(a)** For each tax year beginning on or after July 1, 2003, the
6 Department of Revenue shall recompute the maximum amount of the assessed
7 value of taxable personal property in subsection (2)(a) and (b) of this section
8 as follows:

9 "(A) Divide the average [*U.S. City Average*] Consumer Price Index **for**
10 **All Urban Consumers, West Region,** for the prior calendar year by the
11 average U.S. City Average Consumer Price Index for 2002.

12 "(B) Recompute the maximum amount of assessed value under subsection
13 (2)(a) or (b) of this section by multiplying $12,500 or $25,000, as applicable,
14 by the appropriate indexing factor determined as provided in subparagraph
15 (A) of this paragraph.

16 "(b) As used in this subsection[,]**:**

17 **"(A) 'Consumer Price Index for All Urban Consumers, West**
18 **Region' means the Consumer Price Index for All Urban Consumers,**
19 **West Region (All Items), as published by the Bureau of Labor Statis-**
20 **tics of the United States Department of Labor.**

21 **"(B)** 'U.S. City Average Consumer Price Index' means the U.S. City Av-
22 erage Consumer Price Index for All Urban Consumers (All Items) as pub-
23 lished by the Bureau of Labor Statistics of the United States Department of
24 Labor.

25 "(c) If any change in the maximum amount of assessed value determined
26 under paragraph (a) of this subsection is not a multiple of $500, the increase
27 shall be rounded to the nearest multiple of $500.

28 **"SECTION 2.** ORS 446.525 is amended to read:

29 "446.525. (1) Except as provided in ORS 308.250 (2)(b) **and (3)(a)(A)**, a
30 special assessment is levied annually upon each manufactured dwelling that

1 is assessed for ad valorem property tax purposes as personal property. The

2 amount of the assessment is $10.

3 "(2) On or before July 15 of each year, the county assessor shall determine

4 and list the manufactured dwellings in the county that are assessed for the

5 current assessment year as personal property. Upon making a determination

6 and list, the county assessor shall cause the special assessment levied under

7 subsection (1) of this section to be entered on the general assessment and tax

8 roll prepared for the current assessment year as a charge against each

9 manufactured dwelling so listed. Upon entry, the special assessment shall

10 become a lien, be assessed and be collected in the same manner and with the

11 same interest, penalty and cost charges as apply to ad valorem property taxes

12 in this state.

13 "(3) Any amounts of special assessment collected pursuant to subsection

14 (2) of this section shall be deposited in the county treasury, paid over by the

15 county treasurer to the State Treasury and credited to the Mobile Home

16 Parks Account to be used exclusively for carrying out ORS 446.380, 446.385,

17 446.392 and 446.543, implementing the policies described in ORS 446.515 and

18 compensating the county for billing and collecting any special assessment

19 under subsection (2) of this section. The Housing and Community Services

20 Department shall pay to a county $1.50 for each special assessment account

21 that the county bills under subsection (2) of this section.

22 "(4) In lieu of the procedures under subsection (2) of this section, the

23 Director of the Housing and Community Services Department may make a

24 direct billing of the special assessment to the owners of manufactured

25 dwellings and receive payment of the special assessment from those owners.

26 In the event that under the billing procedures any owner fails to make pay-

27 ment, the unpaid special assessment shall become a lien against the manu-

28 factured dwelling and may be collected under contract or other agreement

29 by a collection agency or may be collected under ORS 293.250, or the lien

30 may be foreclosed by suit as provided under ORS chapter 88 or as provided

under ORS 87.272 to 87.306. Upon collection under this subsection, the amounts of special assessment shall be deposited in the State Treasury and shall be credited to the Mobile Home Parks Account to be used exclusively for carrying out ORS 446.380, 446.385, 446.392 and 446.543 and implementing the policies described in ORS 446.515.

"**SECTION 3. The amendments to ORS 308.250 and 446.525 by sections 1 and 2 of this 2019 Act apply to assessment years beginning on or after January 1, 2019.**

"**SECTION 4. This 2019 Act takes effect on the 91st day after the date on which the 2019 regular session of the Eightieth Legislative Assembly adjourns sine die.**".

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