

## HB 2247 -2 STAFF MEASURE SUMMARY

### House Special Committee On Wildfire Recovery

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**Prepared By:** Laura Kentnesse, LPRO Analyst

**Sub-Referral To:** House Committee On Revenue

**Meeting Dates:** 3/1, 4/5

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#### WHAT THE MEASURE DOES:

Authorizes a county governing body to adopt an ordinance or resolution that authorizes the county assessor to waive penalties and interest charged for failure to file a property tax return or to pay taxes when due. Applies only to the 2020-2021 and 2021-2022 property tax years and to delinquencies substantially due to effects of the COVID-19 pandemic or the 2020 Oregon fire season. Requires the county assessor to determine whether to waive the penalties and interest imposed upon a taxpayer's property upon application of the taxpayer. Specifies that a negative determination may not be appealed. Sunsets January 2, 2023. Takes effect on 91st day following adjournment sine die.

*REVENUE: May have revenue impact, but no statement yet issued.*

*FISCAL: May have fiscal impact, but no statement yet issued.*

#### ISSUES DISCUSSED:

#### EFFECT OF AMENDMENT:

-2 Replaces measure. Authorizes a county governing body to adopt an ordinance or resolution to waive interest charges on unpaid or late property tax payments for only: the property tax year beginning July 1, 2020; interest imposed with respect to ad valorem property taxes for a taxpayer's business provided there were no uncontested delinquent property taxes outstanding as of February 15, 2020; and delinquencies that are substantially due to the effects of the COVID-19 pandemic or the 2020 Oregon fire season. Defines "property tax delinquency substantially due to the effects of the COVID-19 pandemic or the 2020 Oregon fire season" as: businesses that were subject to shutdown orders resulting from the March 8, 2020 state of emergency declaration and extensions of that declaration; at least 25 percent of the lease income owed to the taxpayer is in arrears; the business revenue attributable to the use of the property for any quarter of the 2020 calendar year is at least 25 percent less than the revenue from the comparable 2019 quarter; or the real market value of the property has been reduced due to a 2020 wildfire. Requires a county governing body to determine whether to waive the interest imposed upon a taxpayer's property upon application of the taxpayer: if the governing body issues a positive determination, requires interest be waived upon payment of relevant property taxes; if the governing body issues a negative determination, allows for appeal in a hearing process. Requires the county governing body to submit a report to the Legislative Revenue Officer by June 30, 2022, that must include findings and a statement of the financial impact of the waivers on the county. Sunsets January 2, 2023. Takes effect on 91st day following adjournment sine die.

*REVENUE: May have revenue impact, but no statement yet issued.*

*FISCAL: May have fiscal impact, but no statement yet issued.*

#### BACKGROUND:

House Bill 2247 would authorize a county to waive penalties and interest for failure to file a property tax return or to pay taxes by the due date; provisions would be limited to the 2020-2021 and 2021-2022 property tax years and to delinquencies due to effects of the COVID-19 pandemic or the 2020 Oregon fire season.