

**A-Engrossed**  
**House Bill 2247**

Ordered by the House April 7  
Including House Amendments dated April 7

Sponsored by Representative BOSHART DAVIS; Representatives CATE, EVANS, LEWIS, MORGAN, OWENS, RESCHKE (Pre-session filed.)

**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.

Authorizes county to adopt ordinance or resolution authorizing [*county assessor to waive penalties and*] **waiver of interest** charged for failure to [*file property tax return or*] pay taxes when due. Applies only to 2020-2021 [*and 2021-2022*] property tax [*years*] **year, to interest on taxes imposed on real property used in taxpayer's business, provided no uncontested delinquent property taxes were outstanding on such property as of February 15, 2020, and to delinquencies substantially due to effects of COVID-19 pandemic or 2020 Oregon fire season. Sets forth criteria for determining that delinquency is substantially due to effects of COVID-19 pandemic or 2020 Oregon fire season. Requires county that adopts ordinance or resolution to submit report to Legislative Revenue Officer that includes findings and statement of financial impact of waiver of interest on county.**

Sunset January 2, 2023.

Takes effect on 91st day following adjournment sine die.

**A BILL FOR AN ACT**

Relating to the waiver of property tax charges; and prescribing an effective date.

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

**SECTION 1. (1) The governing body of a county may adopt an ordinance or resolution pursuant to which the interest imposed under ORS 311.505 (2) on amounts not paid when due may be waived.**

**(2) An ordinance or resolution adopted pursuant to this section shall apply only:**

**(a) For the property tax year beginning on July 1, 2020;**

**(b) To interest imposed with respect to ad valorem property taxes imposed on real property used in a taxpayer's business;**

**(c) To the real property used in the taxpayer's business, provided there were no uncontested delinquent property taxes on the property outstanding as of February 15, 2020; and**

**(d) To delinquencies that are substantially due to the effects of the COVID-19 pandemic or the 2020 Oregon fire season.**

**(3) For purposes of this section, a property tax delinquency is substantially due to the effects of the COVID-19 pandemic or the 2020 Oregon fire season if:**

**(a) The business conducted on the real property was at any time subject to shutdown orders related to the declaration of a state of emergency issued by the Governor on March 8, 2020, and any extension of the declaration;**

**(b) At least 25 percent of the lease income owed to the taxpayer under contract for the real property is in arrears;**

**(c) The business revenue attributable to the use of the property for any quarter of cal-**

**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   endar year 2020 is at least 25 percent less than the business revenue attributable to the use  
2   of the real property for the same quarter of calendar year 2019; or

3       (d) The real market value of the real property has been reduced due to wildfire, if the  
4   governing body of the county has determined that the county in which the real property is  
5   located was impacted by the 2020 Oregon fire season.

6       (4)(a) Within 90 days following the effective date of an ordinance or resolution adopted  
7   pursuant to this section, the governing body of the county shall, upon application of a tax-  
8   payer, determine whether to waive the interest imposed with respect to the taxpayer's  
9   property.

10      (b) If the governing body's determination under this subsection is positive, the interest  
11   shall be waived upon payment of the property taxes eligible for the waiver.

12      (c) A governing body's negative determination under this subsection may be appealed in  
13   a hearing process set forth in the ordinance or resolution adopted pursuant to this section.

14      (5) Not later than June 30, 2022, the governing body of a county that adopts an ordinance  
15   or resolution pursuant to this section shall provide to the Legislative Revenue Officer a re-  
16   port that includes, at a minimum, findings and a statement of the financial impact of the  
17   waiver of interest on the county.

18      SECTION 2. Section 1 of this 2021 Act applies to interest that became due or would oth-  
19   erwise become due before, on or after the effective date of this 2021 Act.

20      SECTION 3. Section 1 of this 2021 Act is repealed on January 2, 2023.

21      SECTION 4. This 2021 Act takes effect on the 91st day after the date on which the 2021  
22   regular session of the Eighty-first Legislative Assembly adjourns sine die.

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