

HOUSE AMENDMENTS TO HOUSE BILL 2247

By SPECIAL COMMITTEE ON WILDFIRE RECOVERY

April 7

1 Delete lines 4 through 19 of the printed bill and insert:

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

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

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

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

9 **“(c) To the real property used in the taxpayer’s business, provided there were no un-**
10 **contested delinquent property taxes on the property outstanding as of February 15, 2020; and**

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

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

15 **“(a) The business conducted on the real property was at any time subject to shutdown**
16 **orders related to the declaration of a state of emergency issued by the Governor on March**
17 **8, 2020, and any extension of the declaration;**

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

20 **“(c) The business revenue attributable to the use of the property for any quarter of cal-**
21 **endar year 2020 is at least 25 percent less than the business revenue attributable to the use**
22 **of the real property for the same quarter of calendar year 2019; or**

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

26 **“(4)(a) Within 90 days following the effective date of an ordinance or resolution adopted**
27 **pursuant to this section, the governing body of the county shall, upon application of a tax-**
28 **payer, determine whether to waive the interest imposed with respect to the taxpayer’s**
29 **property.**

30 **“(b) If the governing body’s determination under this subsection is positive, the interest**
31 **shall be waived upon payment of the property taxes eligible for the waiver.**

32 **“(c) A governing body’s negative determination under this subsection may be appealed in**
33 **a hearing process set forth in the ordinance or resolution adopted pursuant to this section.**

34 **“(5) Not later than June 30, 2022, the governing body of a county that adopts an ordi-**
35 **nance or resolution pursuant to this section shall provide to the Legislative Revenue Officer**

1 a report that includes, at a minimum, findings and a statement of the financial impact of the
2 waiver of interest on the county.

3 “SECTION 2. Section 1 of this 2021 Act applies to interest that became due or would
4 otherwise become due before, on or after the effective date of this 2021 Act.

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

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

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