

# House Bill 2247

Sponsored by Representative BOSHART DAVIS (Presession 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 **as introduced**.

Authorizes county to adopt ordinance or resolution authorizing county assessor to waive penalties and 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 and to delinquencies substantially due to effects of COVID-19 pandemic or 2020 Oregon fire season.

Sunset January 2, 2023.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to the waiver of property tax charges; and prescribing an effective date.

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

4 **SECTION 1. (1) The governing body of a county may adopt an ordinance or resolution**  
5 **pursuant to which the county assessor may waive either or both of the following:**

6 (a) Penalties imposed under ORS 308.295 and 308.296 for delinquent filing of returns.

7 (b) Interest imposed under ORS 311.505 (2) on amounts not paid when due.

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

9 (a) For the property tax years beginning on July 1, 2020, and July 1, 2021; and

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

12 (3) Upon application of a taxpayer, the county assessor shall determine whether to waive  
13 the interest and penalties imposed on the taxpayer's property. A negative determination may  
14 not be appealed.

15 **SECTION 2. Section 1 of this 2021 Act applies to penalties and interest that became due**  
16 **or would otherwise become due before, on or after the effective date of this 2021 Act.**

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 Section 1 of this 2021 Act is repealed on January 2, 2023.**

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

20

---

**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.