

# House Bill 2447

Sponsored by Representative NATHANSON (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 **as introduced**.

Extends sunset for program granting special assessment to historic property.  
Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to the special assessment of historic property; amending ORS 358.499; and prescribing an  
3 effective date.

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

5 **SECTION 1.** ORS 358.499 is amended to read:

6 358.499. (1) Property first classified and specially assessed as historic property for a tax year  
7 beginning on or before July 1, 1994, shall continue to be so classified, specially assessed and re-  
8 moved from special assessment as provided under ORS 358.487 to 358.543 as those sections were in  
9 existence and in effect on December 31, 1992.

10 (2) Property may be classified and specially assessed under ORS 358.487 to 358.543 pursuant to  
11 application filed under ORS 358.487 on or after September 9, 1995, and first applicable for the tax  
12 year 1996-1997 or any tax year thereafter.

13 (3) Property may not be classified and specially assessed pursuant to application filed under ORS  
14 358.487 or 358.540 if the application is filed on or after July 1, [2022] **2028**.

15 **SECTION 2.** **This 2021 Act takes effect on the 91st day after the date on which the 2021**  
16 **regular session of the Eighty-first Legislative Assembly adjourns sine die.**

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**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.