

HB 2247-2
(LC 1989)
4/2/21 (ASD/ps)

Requested by Representative BOSHART DAVIS (at the request of J.L. Wilson)

**PROPOSED AMENDMENTS TO
HOUSE BILL 2247**

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 or-**
3 **dinance or resolution pursuant to which the interest imposed under**
4 **ORS 311.505 (2) on amounts not paid when due may be waived.**

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

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

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

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

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

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

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

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

3 **“(c) The business revenue attributable to the use of the property for**
4 **any quarter of calendar year 2020 is at least 25 percent less than the**
5 **business revenue attributable to the use of the real property for the**
6 **same quarter of calendar year 2019; or**

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

11 **“(4)(a) Within 90 days following the effective date of an ordinance**
12 **or resolution adopted pursuant to this section, the governing body of**
13 **the county shall, upon application of a taxpayer, determine whether**
14 **to waive the interest imposed with respect to the taxpayer’s property.**

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

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

21 **“(5) Not later than June 30, 2022, the governing body of a county**
22 **that adopts an ordinance or resolution pursuant to this section shall**
23 **provide to the Legislative Revenue Officer a report that includes, at a**
24 **minimum, findings and a statement of the financial impact of the**
25 **waiver of interest on the county.**

26 **“SECTION 2. Section 1 of this 2021 Act applies to interest that be-**
27 **came due or would otherwise become due before, on or after the ef-**
28 **fective date of this 2021 Act.**

29 **“SECTION 3. Section 1 of this 2021 Act is repealed on January 2,**
30 **2023.**

