

**HB 2527 STAFF MEASURE SUMMARY**

**House Committee On Revenue**

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**Prepared By:** Beau Olen, Economist

**Meeting Dates:** 4/20

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**WHAT THE MEASURE DOES:**

Amends certain provisions of program for special assessment of wildlife habitat land. Requires landowner application to affirm implementation of plan is substantially as approved. Eliminates requirement for Oregon Department of Fish and Wildlife to notify landowner and county assessor that implementation of plan is not substantially as approved, and instead requires landowner to notify county assessor of change in use prior to next January 1 assessment date. Disqualifies land from wildlife habitat special assessment upon discovery of landowner noncompliance.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

Specially assessed properties are assigned a property value using an assessment technique that results in a lower taxable value than would be the case if the usual assessment practice were used.

The Wildlife Habitat and Conservation Management Program (WHCMP) was created in 1993 and allows land subject to an approved wildlife habitat conservation and management plan to be specially assessed. Under the special assessment, local property tax is assessed at the value that would apply if the land was farm or forestland. Management plans must be developed in conjunction with a cooperating agency such as the ODFW or the Oregon State University Extension Service and approved by ODFW. Currently, 15 counties participate in the WHCMP. The Oregon Department of Fish and Wildlife is responsible for program implementation, monitoring, and compliance enforcement.

HB 3616 (2003) created the special assessment of wildlife habitat land. The legislative intent of the special assessment of wildlife habitat land is to encourage “the protection and preservation of the wildlife resources of this state” (ORS 308A.403).