

HB 2033 STAFF MEASURE SUMMARY

Carrier: Sen. Knopp

Senate Committee On Rules

Action Date: 03/14/23

Action: Do pass.

Vote: 4-0-1-0

Yeas: 4 - Hansell, Knopp, Lieber, Manning Jr

Exc: 1 - Steiner

Fiscal: No fiscal impact

Revenue: No revenue impact

Prepared By: Leslie Porter, LPRO Analyst

Meeting Dates: 3/9, 3/14

WHAT THE MEASURE DOES:

Clarifies method of collecting unpaid charges against real property if instrument conveying fee title to such real property to exempt entity is recorded without certificate issued by county assessor attesting that all charges have been paid. Takes effect on 91st day following adjournment sine die.

ISSUES DISCUSSED:

- Solves issue of taxes owed being paid by seller of property before tax exempt entity purchases property
- Stakeholder agreement

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

Current statutes describe the recording duties of county clerks (ORS 205.130). ORS 311.411 includes an exception to the recording requirements when an instrument conveying or contracting to convey the fee title to real property to the federal government, certain federal entities, the state, counties, and other municipal corporations is not accompanied by a certificate issued by the county assessor attesting that all charges have been paid.

House Bill 2033 clarifies the process for collecting any unpaid charges against the real property if an instrument conveying fee title to that property to an entity whose property is exempt from taxation is recorded without the county assessor's certificate.