

Enrolled
House Bill 2965

Sponsored by Representatives SMITH DB, WRIGHT; Representatives BOICE, GOMBERG, GRAYBER, HARTMAN, HIEB, LEVY E (Presession filed.)

CHAPTER

AN ACT

Relating to uncollectible property taxes; and prescribing an effective date.

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

SECTION 1. (1) Outstanding ad valorem property taxes, and interest on the taxes, assessed on real property, the ownership of which was transferred, from the federal government to a port district formed under ORS chapter 777, by the assessor of the county in which the real property is located, are hereby canceled.

(2) Ad valorem property taxes, and interest on the taxes, assessed on real property owned by a port without a working waterfront formed under ORS chapter 777, that have been outstanding since a date prior to January 1, 2012, are hereby canceled, provided the tax collector of the county in which the property is located has exhausted all remedies provided by law for collection of the taxes and interest.

SECTION 2. Section 1 of this 2023 Act is repealed on January 2, 2025.

SECTION 3. This 2023 Act takes effect on the 91st day after the date on which the 2023 regular session of the Eighty-second Legislative Assembly adjourns sine die.

Passed by House May 25, 2023

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Timothy G. Sekerak, Chief Clerk of House

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Dan Rayfield, Speaker of House

Passed by Senate June 24, 2023

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Rob Wagner, President of Senate

Received by Governor:

.....M,....., 2023

Approved:

.....M,....., 2023

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Tina Kotek, Governor

Filed in Office of Secretary of State:

.....M,....., 2023

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Secretary of State