

House Bill 2965

Sponsored by Representatives SMITH DB, WRIGHT; Representative GOMBERG (Presession 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**.

Cancels outstanding ad valorem property taxes and interest assessed on property transferred from federal government to port district.

Cancels ad valorem property taxes and interest that have been outstanding since before January 1, 2012, assessed on real property owned by port without working waterfront, provided tax collector has exhausted all remedies provided by law for collection.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to uncollectible property taxes; and prescribing an effective date.

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

4 **SECTION 1. (1) Outstanding ad valorem property taxes, and interest on the taxes, as-**
5 **essed on real property, the ownership of which was transferred, from the federal govern-**
6 **ment to a port district formed under ORS chapter 777, by the assessor of the county in which**
7 **the real property is located, are hereby canceled.**

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

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 Section 1 of this 2023 Act is repealed on January 2, 2025.**

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

16

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.