

Senate Bill 142

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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**.

Establishes sunset for continued property tax exemption for former cemetery or crematory land used for exempt low income housing.

A BILL FOR AN ACT

1
2 Relating to continued exemption for certain land used for exempt low income housing.

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

4 **SECTION 1. A notice of intent may not be filed under ORS 307.158 after June 30, 2030.**

5 **SECTION 2. Notwithstanding the date set forth in section 1 of this 2023 Act, any land**
6 **that has been granted continued exemption pursuant to a notice of intent filed under ORS**
7 **307.158 before July 1, 2030, shall continue to receive the benefits afforded, and be subject to**
8 **the duties imposed, under ORS 307.158 according to the terms in effect at the time the con-**
9 **tinued exemption was first granted.**

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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.