

Requested by Representative OWENS

**PROPOSED AMENDMENTS TO  
HOUSE BILL 2971**

1 On page 1 of the printed bill, line 3, delete “215.203, 308A.056 and”.

2 Delete lines 5 through 30 and delete pages 2 through 5 and insert:

3 **“SECTION 1. ORS 308A.743 is amended to read:**

4 “308A.743. (1) Land that is specially assessed under ORS 308A.050 to  
5 308A.128, 308A.300 to 308A.330, 308A.403 to 308A.430, 308A.450 to 308A.465,  
6 321.257 to 321.390, 321.700 to 321.754 or 321.805 to 321.855, or land that is  
7 exempt from property tax under ORS 308A.350 to 308A.383, may not be dis-  
8 qualified from the special assessment or exemption, and may not be subject  
9 to additional taxes under ORS 308A.700 to 308A.733 or other law, if the  
10 property owner has:

11 “(a) Entered into a wildlife habitat conservation and management plan,  
12 as described in ORS 308A.403 to 308A.430, approved by the State Department  
13 of Fish and Wildlife; [*or*]

14 “(b) Executed a conservation easement, as defined in ORS 271.715, or a  
15 deed restriction and the land:

16 “(A) Is managed in compliance with the conservation easement or deed  
17 restriction; and

18 “(B) Continues to meet the requirements for special assessment or ex-  
19 emption. The existence of the conservation easement or deed restriction may  
20 not cause the disqualification of the land from special assessment or ex-  
21 emption or preclude the disqualification of the land from special assessment

1 or exemption for some other reason[.]; or

2 **“(c) With respect to specially assessed irrigated farmland, an active**  
3 **in-stream lease for water rights appurtenant to the irrigated farmland**  
4 **under ORS 537.348 (2) and the farmland is being used according to ac-**  
5 **cepted farming practices that are a mode of operation customarily**  
6 **utilized in conjunction with farm use.**

7 “(2) A property owner who executes a conservation easement may convey  
8 the easement to a land trust or other qualified entity without a loss of ben-  
9 efits under this section.

10 “(3) In order for land to be subject to this section:

11 “(a) The conservation easement, deed restriction or wildlife habitat con-  
12 servation and management plan must be recorded in the records of the clerk  
13 of the county in which the land is located; and

14 “(b) A copy of the conservation easement, deed restriction, [or] wildlife  
15 habitat conservation and management plan **or final order issued by the**  
16 **Water Resources Department approving an in-stream lease**, along with  
17 the property tax account number for the land, must be sent to the county  
18 assessor.

19 **“SECTION 2. The amendments to ORS 308A.743 by section 1 of this**  
20 **2023 Act apply to property tax years beginning on or after July 1, 2024.**

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

24 \_\_\_\_\_