

### Background

In 2022, [SB 1519](#) created a property tax exemption for the proportion of a community solar project attributable to residential consumers or subscribers. SB 54 expands that exemption to the entirety of any community solar project. As an electricity company for the purposes of ORS 308.515, a community solar project is assessed by the Department of Revenue on behalf of the counties.

### Administrative Question

The bill makes the changes applicable beginning July 1, 2023, yet the bill itself would not be effective until potentially late September, near the time county assessors would have to lock the property tax roll and turn it over to county collectors. That means in the latter part of 2023, department and county staff would have to make roll corrections for any taxpayers who qualify for the expanded exemption under SB 54.

The easiest solution would be to change the date of applicability to July 1, 2024.

### Agency Contact

Seiji T. Shiratori, Policy Director, Property Tax Division, Oregon Department of Revenue, email: [seiji.shiratori@dor.oregon.gov](mailto:seiji.shiratori@dor.oregon.gov), phone: 503-877-7932