

HB 3190-2
(LC 1096)
3/24/25 (ASD/ps)

Requested by Representative NOSSE

**PROPOSED AMENDMENTS TO
HOUSE BILL 3190**

1 On page 1 of the printed bill, delete lines 17 and 18 and insert:

2 “(1)(a) ‘Commercial property’ means improved real property that is used
3 in a trade or business or held for the production of income, including but
4 not limited to:

5 “(A) Single-family or multifamily residential rental property.

6 “(B) Office buildings, retail buildings, hotels, banks, restaurants, service
7 outlets and dwelling units inside such buildings.

8 “(b) ‘Commercial property’ does not mean an owner-occupied private res-
9 idence.”.

10 On page 2, delete lines 34 and 35 and insert:

11 “(7)(a) ‘Owner’ means:

12 “(A) A person holding fee simple absolute or fee simple defeasible estate
13 title to real property as shown in the property tax records of the county in
14 which the property is located, including, but not limited to, trusts, limited
15 liability corporations and any other legally organized entity that may hold
16 such title in the State of Oregon.

17 “(B) The purchaser of real property under a recorded land sale contract
18 in force for the real property.

19 “(C) If the property is owned by the trustee of a revocable trust, the
20 settlor of the revocable trust.

21 “(D) The trustee of an irrevocable trust.

1 “(b) ‘Owner’ does not mean:

2 “(A) Individuals, partnerships, corporations or public agencies holding
3 easements on the property or less than fee interests, including leaseholds,
4 of any nature.

5 “(B) The life tenant of a life estate.

6 “(8) ‘Owner’s legal representative’ means a person who has the legal au-
7 thority to act on behalf of the owner.”.

8 In line 36, delete “(8)(a)” and insert “(9)(a)”.

9 Delete lines 42 through 45.

10 On page 3, delete lines 1 and 2 and insert:

11 “(10) ‘Preservation plan’ means a written document, photographs and
12 drawings that outline the work of preservation, maintenance and rehabili-
13 tation that is proposed for completion during the period for which the prop-
14 erty is granted special assessment as historic property.”.

15 In line 3, delete “(10)” and insert “(11)”.

16 In line 7, delete “(11)” and insert “(12)”.

17 Delete lines 19 through 22 and insert:

18 “(A) Commits the applicant to expend, within the first five years for
19 which historic property special assessment is granted, an amount not less
20 than 10 percent of the historic property’s real market value on the last cer-
21 tified assessment and tax roll as of the date of application;”.

22 Delete lines 42 and 43 and insert:

23 “(d) Proof that the owner has property insurance on the property in an
24 amount at least equal to the real market value of the property on the last
25 certified assessment and tax roll as of the date of application.”.

26 On page 4, delete lines 1 and 2 and insert:

27 “(3) The application must be received on or before March 1 of the as-
28 sessment year for which classification and special assessment as historic
29 property are sought.”.

30 Delete lines 10 through 16 and insert:

1 “(A) Is currently listed, either individually or as a contributing resource,
2 in the National Register of Historic Places established and maintained under
3 the National Historic Preservation Act of 1966 (P.L. 89-665);

4 “(B) Is a building, structure, object or site that is on or within an historic
5 property currently listed in the National Register of Historic Places; or

6 “(C) In the opinion of the State Historic Preservation Officer, is eligible:

7 “(i) To become a contributing resource as a result of a proposed preser-
8 vation plan; or

9 “(ii) For listing in the National Register of Historic Places.

10 “(c) Property classified under paragraph (b)(C) of this subsection must
11 become listed in the National Register of Historic Places within two years
12 following the property’s classification as historic property under ORS
13 358.490.”.

14 Delete lines 20 through 22 and insert:

15 “(5) An owner of historic property that has been granted historic property
16 special assessment may reapply for another term of special assessment for
17 the property to begin following the completion of the current term.”.

18 On page 8, delete lines 12 and 13 and insert:

19 “(b) The governing body’s approval required under subsection (4) of this
20 section is not valid if the officer is not given the opportunity to comment
21 as provided in paragraph (a)(B) of this subsection.”.

22 In line 15, after “358.505.” delete the rest of the line and delete lines 16
23 through 22.

24 After line 32, insert:

25 “(1)(a) Except as provided in paragraph (b) of this subsection, for property
26 granted special assessment as historic property under ORS 358.480 to 358.545,
27 the county assessor shall list on the assessment and tax roll for 10 consec-
28 utive tax years a specially assessed value that equals the real market value
29 of the property on the last certified assessment and tax roll as of the date
30 of application.

1 “(b) Work not included in the preservation plan required under ORS
2 358.487 (2)(a) but undertaken on property within the same property tax ac-
3 count shall be assessed and taxed as other property similarly situated is as-
4 sessed and taxed.”.

5 On page 10, delete lines 26 through 28 and insert:

6 “(g) Failure of the property to be listed in the National Register of His-
7 toric Places, either individually or as a contributing resource, within two
8 years following classification as required under ORS 358.487 (4)(c).”.

9 On page 11, delete lines 23 through 26 and insert:

10 “(b) An amount equal to the sum of the interest, as computed under ORS
11 311.505, on each year’s additional taxes, from December 15 of the first prop-
12 erty tax year for which additional taxes are being added to July 1 of the
13 property tax year of disqualification; and”.

14 On page 12, delete lines 1 through 6 and insert:

15 “(B) An amount equal to the sum of the interest, as computed under ORS
16 311.505, on each year’s additional taxes, from December 15 of the first prop-
17 erty tax year for which additional taxes are being added to July 1 of the
18 property tax year of disqualification; and

19 “(C) A penalty in the amount of 15 percent of the amount computed under
20 subparagraph (A) of this paragraph.”.

21 On page 32, line 36, after “447.145” insert “and section 2, chapter 50,
22 Oregon Laws 2022,”.

23 In line 42, after “447.145” insert “and section 2, chapter 50, Oregon Laws
24 2022,”.