

HB 2351-A2
(LC 342)
5/13/25 (ASD/ps)

Requested by HOUSE COMMITTEE ON REVENUE (at the request of Representative Nancy Nathanson)

**PROPOSED AMENDMENTS TO
A-ENGROSSED HOUSE BILL 2351**

1 On page 10 of the printed A-engrossed bill, line 32, after “Department,”
2 insert “county assessors and local zone managers,”.

3 On page 11, line 12, restore the bracketed material.

4 Delete lines 21 through 24 and insert:

5 “(d) The assessor’s estimate of the assessed value of and taxes imposed
6 on qualified property that had been exempt under ORS 285C.175 for the tax
7 year preceding the previous tax year and that was not exempt under ORS
8 285C.175 for the previous tax year.”.

9 Delete lines 33 and 34 and insert:

10 “(b) Upon request, assist the Department of Revenue or the Oregon
11 Business Development Department in clarifying data relating to exempt
12 property in the written report, including but not limited to changes from
13 prior years’ reports, such as the grant of an exemption for any property tax
14 year or a substantial change in the amount of exempt value. Such assistance
15 shall be limited to technical expertise and existing information and shall not
16 require reappraisal of any property tax account by the county assessor.”.