

HB 2351-A3  
(LC 342)  
5/22/25 (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.”.

17 On page 14, line 1, after “(6)” insert “(a)”.

18 After line 3, insert:

19 “(b) The department shall specify by rule a minimum notice and cure pe-  
20 riod of at least 30 days during which a certified business firm may cure any  
21 circumstances that could result in disqualification for failure to file a report

1 pursuant to this section.”.

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