

Senate Bill 658

Sponsored by Senator JOHNSON, Representatives WITT, GREENLICK; Senator STEINER HAYWARD (at the request of Jerry Grossnickle)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Allows owners of land in Portland that was disqualified from western Oregon forestland special assessment for property tax year beginning on July 1, 2011, to request directly from State Fish and Wildlife Commission designation of land as eligible for wildlife habitat special assessment. If land is granted wildlife habitat special assessment, provides for deferral of additional taxes due upon disqualification of land from western Oregon forestland special assessment if unpaid at time of application for deferral.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to wildlife habitat special assessment for certain land disqualified from western Oregon
3 forestland special assessment; and prescribing an effective date.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1. Notwithstanding ORS 308A.415, the owner of land within a city having a**
6 **population greater than 500,000 may directly request that the State Fish and Wildlife Com-**
7 **mission designate the land as eligible for wildlife habitat special assessment under ORS**
8 **308A.403 to 308A.430 if the land was disqualified from special assessment under ORS 321.257**
9 **to 321.390 for the property tax year beginning on July 1, 2011.**

10 **SECTION 2. (1) Notwithstanding ORS 308A.703, 308A.706 and 308A.724, if land described**
11 **in section 1 of this 2015 Act is approved for wildlife habitat special assessment under ORS**
12 **308A.424, the owner may file an application pursuant to ORS 308A.724 within 60 days after**
13 **the owner receives notification of the approval.**

14 **(2) A valid application filed under this section has the effect of deferring under ORS**
15 **308A.706 additional taxes that:**

16 **(a) Were extended against the land under ORS 308A.703 upon disqualification of the land**
17 **from special assessment under ORS 321.257 to 321.390; and**

18 **(b) Remain unpaid at the time the application is filed under this section.**

19 **(3) The Department of Revenue, the county assessor and the tax collector shall make the**
20 **necessary corrections in the records of their offices.**

21 **SECTION 3. Sections 1 and 2 of this 2015 Act are repealed on January 1, 2021.**

22 **SECTION 4. This 2015 Act takes effect on the 91st day after the date on which the 2015**
23 **regular session of the Seventy-eighth Legislative Assembly adjourns sine die.**

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NOTE: Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.