

B-Engrossed
House Bill 2949

Ordered by the Senate June 14
Including House Amendments dated April 15 and Senate Amendments
dated June 14

Sponsored by Representative GORSEK; Representatives BYNUM, PILUSO, REARDON

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.

Authorizes governing body of county with population of more than 570,000 to set maximum dollar amount of \$25,000 or more, or dollar amount adopted by county, for total assessed value of all of taxpayer's manufactured structures taxable as personal property, below which such manufactured structures are not subject to ad valorem property taxation for assessment year.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to property taxation of manufactured structures; creating new provisions; amending ORS
3 308.250 and 446.525; and prescribing an effective date.

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

5 **SECTION 1.** ORS 308.250 is amended to read:

6 308.250. (1) All personal property not exempt from ad valorem taxation or subject to special
7 assessment shall be valued at 100 percent of its real market value, as of January 1, at 1:00 a.m. and
8 shall be assessed at its assessed value determined as provided in ORS 308.146.

9 (2) Notwithstanding subsection (1) of this section:

10 (a) If the total assessed value of all taxable personal property required to be reported under ORS
11 308.290 in any county of any taxpayer is less than \$12,500 in any assessment year, the property is
12 not subject to ad valorem property taxation for that year.

13 (b) Manufactured structures of a taxpayer are not subject to ad valorem property taxation for
14 any assessment year in which,[:]

15 [(A)] in a county with a population of more than 340,000 but less than or equal to 570,000, the
16 total assessed value of all manufactured structures taxable as personal property under ORS 308.875
17 of the taxpayer is less than \$12,500.

18 [(B)] **(3)(a) Notwithstanding subsection (1) of this section, manufactured structures of a**
19 **taxpayer are not subject to ad valorem property taxation for any assessment year in which,**
20 in a county with a population of more than 570,000, the total assessed value of all manufactured
21 structures taxable as personal property under ORS 308.875 of the taxpayer is less than:

22 (A) \$25,000[:]; or

23 (B) **A maximum dollar amount of \$25,000 or more, if adopted by the governing body of**
24 **the county for the assessment year.**

25 (b) **Notwithstanding subsection (1) of this section, the governing body of a county with**
26 **a population of more than 570,000 may grant a partial exemption for all manufactured**

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.

1 **structures taxable as personal property in a dollar amount adopted by the county. The dollar**
2 **amount shall be subtracted from the total assessed value of the property.**

3 **(c) The governing body of a county that adopts a dollar amount under paragraph (a)(B)**
4 **or (b) of this subsection must notify the county assessor on or before January 1 of the as-**
5 **essment year for which the county first intends the dollar amount to apply.**

6 [(3)(a)] **(4)(a)** On or around January 1 of each year, the county assessor may provide notice to
7 each taxpayer whose taxable personal property is not subject to ad valorem property taxation for
8 the current property tax year under subsection (2)(a) of this section.

9 (b) Notice provided under this subsection shall:

10 (A) State that the taxpayer's personal property is not subject to ad valorem property taxation
11 for the current property tax year.

12 (B) Include a form prescribed by the Department of Revenue by rule on which the taxpayer may
13 attest by signing the form that the taxpayer has not added or deleted any taxable personal property
14 since the prior assessment year.

15 (C) State that, if the taxpayer has added or deleted personal property since the prior assessment
16 year, the taxpayer is required to submit to the county assessor a signed business personal property
17 return with an updated asset detail list on or before March 15.

18 (c) A signed form returned to the county assessor within the time required under ORS 308.290
19 shall be sufficient to make the taxable personal property of the taxpayer identified in the notice not
20 subject to ad valorem property taxation for the subsequent property tax year.

21 [(4)(a)] **(5)(a)** For each tax year beginning on or after July 1, 2003, the Department of Revenue
22 shall recompute the maximum amount of the assessed value of taxable personal property in [*sub-*
23 *section*] **subsections (2)(a) and (b) and (3)(a)(A) and (B)** of this section as follows:

24 (A) Divide the average [*U.S. City Average*] Consumer Price Index **for All Urban Consumers,**
25 **West Region,** for the prior calendar year by the average U.S. City Average Consumer Price Index
26 for 2002.

27 (B) Recompute the maximum amount of assessed value under subsection (2)(a) or (b) of this
28 section by multiplying \$12,500 or \$25,000, as applicable, by the appropriate indexing factor deter-
29 mined as provided in subparagraph (A) of this paragraph.

30 (b) As used in this subsection[,]:

31 **(A) "Consumer Price Index for All Urban Consumers, West Region" means the Consumer**
32 **Price Index for All Urban Consumers, West Region (All Items), as published by the Bureau**
33 **of Labor Statistics of the United States Department of Labor.**

34 **(B) "U.S. City Average Consumer Price Index" means the U.S. City Average Consumer Price**
35 **Index for All Urban Consumers (All Items) as published by the Bureau of Labor Statistics of the**
36 **United States Department of Labor.**

37 (c) If any change in the maximum amount of assessed value determined under paragraph (a) of
38 this subsection is not a multiple of \$500, the increase shall be rounded to the nearest multiple of
39 \$500.

40 **SECTION 2.** ORS 446.525 is amended to read:

41 446.525. (1) Except as provided in ORS 308.250 (2)(b) **and (3)(a)(A) and (B)**, a special assessment
42 is levied annually upon each manufactured dwelling that is assessed for ad valorem property tax
43 purposes as personal property. The amount of the assessment is \$10.

44 (2) On or before July 15 of each year, the county assessor shall determine and list the manu-
45 factured dwellings in the county that are assessed for the current assessment year as personal

1 property. Upon making a determination and list, the county assessor shall cause the special assess-
2 ment levied under subsection (1) of this section to be entered on the general assessment and tax roll
3 prepared for the current assessment year as a charge against each manufactured dwelling so listed.
4 Upon entry, the special assessment shall become a lien, be assessed and be collected in the same
5 manner and with the same interest, penalty and cost charges as apply to ad valorem property taxes
6 in this state.

7 (3) Any amounts of special assessment collected pursuant to subsection (2) of this section shall
8 be deposited in the county treasury, paid over by the county treasurer to the State Treasury and
9 credited to the Mobile Home Parks Account to be used exclusively for carrying out ORS 446.380,
10 446.385, 446.392 and 446.543, implementing the policies described in ORS 446.515 and compensating
11 the county for billing and collecting any special assessment under subsection (2) of this section. The
12 Housing and Community Services Department shall pay to a county \$1.50 for each special assess-
13 ment account that the county bills under subsection (2) of this section.

14 (4) In lieu of the procedures under subsection (2) of this section, the Director of the Housing
15 and Community Services Department may make a direct billing of the special assessment to the
16 owners of manufactured dwellings and receive payment of the special assessment from those owners.
17 In the event that under the billing procedures any owner fails to make payment, the unpaid special
18 assessment shall become a lien against the manufactured dwelling and may be collected under con-
19 tract or other agreement by a collection agency or may be collected under ORS 293.250, or the lien
20 may be foreclosed by suit as provided under ORS chapter 88 or as provided under ORS 87.272 to
21 87.306. Upon collection under this subsection, the amounts of special assessment shall be deposited
22 in the State Treasury and shall be credited to the Mobile Home Parks Account to be used exclu-
23 sively for carrying out ORS 446.380, 446.385, 446.392 and 446.543 and implementing the policies de-
24 scribed in ORS 446.515.

25 **SECTION 3. The amendments to ORS 308.250 and 446.525 by sections 1 and 2 of this 2019**
26 **Act apply to assessment years beginning on or after January 1, 2019.**

27 **SECTION 4. This 2019 Act takes effect on the 91st day after the date on which the 2019**
28 **regular session of the Eightieth Legislative Assembly adjourns sine die.**

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