

PROPERTY SUBJECT TO TAXATION; EXEMPTIONS

(Farm Labor Camps; Child Care Facilities)

307.480 Definitions for ORS 307.480 to 307.510. As used in ORS 307.480 to 307.510 unless the context requires otherwise.

(1) "Eligible child care facility" means a child care facility certified under ORS 657A.030 and 657A.250 and owned or operated by a nonprofit corporation as a nonprofit facility which is operated in conjunction or cooperation with an eligible farm labor camp.

(2) "Eligible farm labor camp" means a farm labor camp owned or operated by a nonprofit corporation as a nonprofit facility which complies with the health code for farm labor camps adopted under the Oregon Safe Employment Act.

(3) "Farm labor camp" means any place, area or piece of land where housing, sleeping places or camping grounds are owned or maintained:

(a) By a person engaged in the business of providing housing, sleeping places or camping grounds for employees or prospective employees of another person and the immediate families of the employees or prospective employees if the employees or prospective employees are or will be engaged in agricultural work. Eligible farm labor camps may provide housing to workers not currently engaged in agricultural work if agricultural work is not available and employees or prospective employees are required to either engage in agricultural work or leave the farm labor camp once agricultural work becomes available in the area.

(b) In connection with any work or place where agricultural work is being performed, whether the housing, sleeping places or camping grounds are owned or maintained by the employer or by another person.

(4) "Owned or operated" by a nonprofit corporation as a nonprofit facility includes, but is not limited to:

(a) The possession or operation of child care facility or farm labor camp property by nonprofit corporation pursuant to a written lease or lease-purchase agreement if:

(A) The nonprofit corporation is obligated under the terms of the lease or lease-purchase agreement to pay the ad valorem taxes on the property used in operating the farm labor camp or child care facility; or

(B) The rent payable by the nonprofit corporation has been established to reflect the savings resulting from the exemption from taxation.

(b) The possession or operation of the property by a partnership of which the nonprofit corporation is:

(A) Either a general partner or the general manager; and

(B) Responsible for the day-to-day operation of the property.

(5) "Rental" means the net amount of income from the eligible child care facility or from the eligible farm labor camp after deduction of costs paid or incurred in the operation of the facility or camp including, but not limited to, salaries or other compensation, insurance, utilities, garbage disposal, supplies, repairs and maintenance, interest and capital costs (whether capitalized and depreciated or amortized or deducted currently) but not including the in lieu taxes imposed under ORS 307.490. [1973 c.382 §1; 1991 c.232 §1; 1993 c.168 §1; 1995 c.278 §33]

307.485 Farm labor camp and child care facility property exempt. Subject to ORS 307.490 and 307.495, there shall be exempt from taxation the assessed value of all real and personal property of an eligible farm labor camp, or an eligible child care facility. [1973 c.382 §2; 1991 c.459 §61; 1995 c.278 §34; 1997 c.541 §125]

307.490 Payments in lieu of taxes; disposition of moneys received.

(1) In lieu of real and personal property taxes, each nonprofit corporation eligible for a tax exemption under ORS 307.485 shall pay to the treasurer of the county on or before November 15 an amount equal to 10 percent of the rentals for the period ending the preceding October 15, submitting with the remittance, a form supplied by the Department of Revenue stating the rental and certifying compliance with the requirements of the State Fire Marshal, local health officer or Child Care Division, as applicable.

(2) The treasurer shall, with the assistance of the assessor, allocate the money received by the treasurer under subsection (1) of this section,

to the districts in which the exempt property is located in the same proportion that the tax rate for the current tax year for each district bears to the total tax rate for all districts.

(3) The moneys received by the district shall be considered as a budget resource for the next ensuing fiscal year. [1973 c.382 §3; 1997 c.325 §26]

307.495 Filing claim with assessor; contents of claim. (1) Each nonprofit corporation claiming exemption under ORS 307.485 shall file with the county assessor a written claim therefor in five copies on or before April 1 of each assessment year for which the exemption is claimed, except that when the property designated is acquired after March 1 and before July 1, the claim shall be filed within 30 days after acquisition.

(2) The claim shall designate the property to which the exemption may apply, shall state the facts which make the property eligible within the definitions of ORS 307.480, and shall certify that the eligible farm labor camp or eligible child care facility is, to the best of taxpayer's knowledge, in compliance with the requirements of the State Fire Marshal, the health code for farm labor camps or is a certified child care facility.

(3) No exemption shall be allowed for any year subsequent to the first unless the corporation submits to the assessor details as to the rentals for the prior year and proof that the payments required by ORS 307.490 have been made. [1973 c.382 §4; 1991 c.459 §62; 1995 c.278 §35; 1997 c.541 §126]

307.500 Assessor transmitting claim to department and other agencies; health code compliance required. (1) Immediately upon receipt of the claim or any subsequent rental statement, the county assessor shall promptly transmit one copy of the claim to the Department of Revenue. The rent subsequently reported for the eligible child care facility or eligible farm labor camp for which the claim is made is subject to verification and modification by the Department of Revenue.

(2) The county assessor shall promptly transmit one copy of each claim or statement for exemption to the State Fire Marshal for verification of compliance with applicable laws and rules and regulations relating to safety from fire. If the State Fire Marshal refuses such verification, the county assessor shall deny the claim and cause the nonprofit corporation to be billed for the real and personal property taxes it would otherwise be liable to pay.

(3) The county assessor shall promptly transmit one copy of each claim or statement for exemption of an eligible farm labor camp to the appropriate authority under the Oregon Safe Employment Act for verification of compliance with the health code for farm labor camps. That authority shall refuse to verify compliance if the farm labor camp does not comply with the health code applicable to it or if access to the camp for inspection has been denied the county assessor or the authorized representative of the county assessor. If verification is refused, the county assessor shall deny the claim and cause the nonprofit corporation to be billed for the real and personal property taxes it would otherwise be liable to pay.

(4) If the claim or statement or any part thereof applies to property used for an eligible child care facility, the county assessor shall promptly transmit a copy to the Child Care Division for verification of certification. If the division refuses such verification, the county assessor shall deny the claim and cause the nonprofit corporation to be billed for the real and personal property taxes it would otherwise be liable to pay. [1973 c.382 §5; 1995 c.278 §36]

307.505 Inspection of farm labor camps; effect of failure to comply with health code. The appropriate authority under the Oregon Safe Employment Act shall cause an inspection to be made of any farm labor camp that has filed for an exemption at any time prior to August 15. If the conditions of the camp would not justify verification of compliance with the health code for farm labor camps, even though verification has been made under ORS 307.500, the appropriate authority shall notify the county assessor who shall cancel the exemption and cause the owner to be billed for the real and personal property taxes the owner would otherwise be liable to pay. [1973 c.382 §6]

307.510 Appeal to tax court by taxpayer. Any taxpayer aggrieved by any decision under ORS 307.480 to 307.510 may appeal to the tax court within the time provided and in the manner specified by ORS 305.404 to 305.560. [1973 c.382 §7; 1995 c.650 §76]