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PERMANENT ADMINISTRATIVE RULES

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I certify that the attached copies are true, full and correct copies of the PERMANENT Rule(s) adopted on 07/21/2016 by the
Department of Revenue 150

Agency and Division

Administrative Rules Chapter Number

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To become effective 08/01/2016 Rulemaking Notice was published in the June 2016 Oregon Bulletin.

RULE CAPTION

Property Tax: Property Valuation, Rezoned Property, Central Assessment, Ballot Measures, Exemptions, Deferral

Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.

RULEMAKING ACTION

Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

ADOPT:

AMEND:

150-280.075, 150-307.455, 150-307.475

REPEAL:

RENUMBER:

AMEND AND RENUMBER:

150-307.126 to 150-308.671, 150-308.156(5)-(B) to 150-308.156-(B)

Statutory Authority:

ORS 305.100, 308.156, 308.205

Other Authority:

Statutes Implemented:

ORS 280.075, 307.126, 307.455, 307.475, 308.156, 308.671

RULE SUMMARY

150-280.075 - New requirement for local ballot measures created by 2015 HB 2635.

150-307.126 amended and renumbered to 150-308.671 - To reflect changes made in 2015 by SB 611.

150-307.455 - A law change in 2015 expanded the exemption on food processing equipment to include equipment used in the processing of grains, bakery products, dairy products, and eggs.

150-307.475 - Remove reference to repealed ORS 308.428.

150-308.156(5)-(B) amended and renumbered to 150-308.156-(B) - To provide guidance as to what constitutes "rezoning and use consistent with the rezoning" when recalculating MAV.

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