

Property subject to taxation; exemptions

ORS 307.480 to 307.510 (as amended by 2015 Oregon Laws chapter 34)

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) "Agricultural workforce housing" means housing:

(a) That is limited to occupancy by agricultural workers, including agricultural workers who are retired or disabled, and the immediate family members of the agricultural workers; and

(b) No dwelling unit of which is occupied by a relative of the owner or operator of the agricultural workforce housing, other than a manufactured dwelling in a manufactured dwelling park nonprofit cooperative as defined in ORS 62.803.

(2) "Eligible agricultural workforce housing" means agricultural workforce housing that:

(a) Is owned or operated by a nonprofit corporation as a nonprofit facility;

(b) Is not provided in connection with the recruitment or employment of agricultural workers; and

(c) Complies with all applicable local, state and federal building codes.

(3) "Eligible child care facility" means a child care facility that is:

(a) Certified under ORS 329A.030 and 329A.250 to 329A.450;

(b) Owned or operated by a nonprofit corporation as a nonprofit facility; and

(c) Operated in conjunction or cooperation with an eligible farm labor camp.

(4) "Eligible farm labor camp" means a farm labor camp that:

(a) Is owned or operated by a nonprofit corporation as a nonprofit facility; and

(b) Complies with the safety and health standards for agricultural labor housing and related facilities adopted under the Oregon Safe Employment Act.

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

(a) By a person engaged in the business of providing housing or sleeping 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 either to engage in agricultural work or to 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 or sleeping places are owned or maintained by the employer or by another person.

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

(a) The possession or operation of agricultural workforce

housing, child care facility or farm labor camp property by a 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 agricultural workforce housing, child care facility or farm labor camp; 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) A general partner or the general manager; and

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

(7)(a) "Rental" means the net amount of income from eligible agricultural workforce housing, an eligible child care facility or an eligible farm labor camp after deduction of costs paid or incurred in the operation of the housing, facility or camp.

(b) Deductible costs under this subsection:

(A) Include, but are 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.

(B) Do not include in lieu taxes imposed under ORS 307.490. [1973 c.382 §1; 1991 c.232 §1; 1993 c.168 §1; 1995 c.278 §33; 2015 c.31 §1]

307.485 Farm labor camp and child care facility property.

Subject to ORS 307.490 and 307.495, there shall be exempt from taxation the assessed value of all real and personal property of eligible agricultural workforce housing, an eligible child care facility or an eligible farm labor camp. [1973 c.382 §2; 1991 c.459 §61; 1995 c.278 §34; 1997 c.541 §125; 2015 c.31 §2]

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

(1) In lieu of real and personal property taxes, each nonprofit corporation granted tax exemption under ORS 307.485 shall:

(a) 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; and

(b) Submit with the remittance a form supplied by the Department of Revenue that states the rental income and:

(A) If for agricultural workforce housing, certifies compliance with all applicable local, state and federal building codes; or

(B) If for a child care facility or farm labor camp that is offered in connection with recruitment or employment of agricultural workers, certifies compliance with the requirements of the State Fire Marshal, the local health officer or the Office of Child Care, 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; 2013 c.624 §75; 2015 c.31 §3]

307.495 Claiming exemption; verification of compliance with administrative laws.

(1)(a) A nonprofit corporation claiming exemption under ORS 307.485 shall file with the county assessor two copies of a written claim for exemption on or before April 1 of each assessment year for which the exemption is claimed.

(b) Notwithstanding paragraph (a) of this subsection, if the property for which exemption is claimed is acquired after March 1 and before July 1, the claim shall be filed within 30 days after acquisition.

(2) The claim shall:

(a) Designate the property for which exemption is claimed;

(b) State the facts that make the property eligible within the definitions of ORS 307.480; and

(c) Include all verifications required under subsection (3) of this section.

(3) The claim for exemption under this section must include written verification:

(a) If for agricultural workforce housing, by the owner of the agricultural workforce housing that the agricultural workforce housing is in compliance with all applicable local, state and federal building codes.

(b) If for a child care facility, in whole or in part, by the Office of Child Care that the child care facility is certified.

(c) If for a farm labor camp, by the appropriate authority under the Oregon Safe Employment Act that the farm labor camp is in compliance with the safety and health standards for agricultural labor housing and related facilities adopted under the Oregon Safe Employment Act.

(4) Verification of compliance under subsection (3)(c) of

this section may be denied if access to the farm labor camp for purposes of inspection is denied to the appropriate authority.

(5) If any verification required under subsection (3) of this section is refused by the appropriate authority or is otherwise not included with a claim for exemption, the county assessor shall deny the claim and cause the nonprofit corporation to be billed for the real and personal property taxes.

(6) An exemption may not be allowed for any year subsequent to the first year unless the nonprofit 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; 2013 c.193 §22; 2015 c.31 §4]

307.500 Transmittal of claim to department. Upon receipt of a claim, or any subsequent rental statement, filed under ORS 307.495, the county assessor may request the Department of Revenue to review the information included in the rental statement. The department may verify and modify the information. [1973 c.382 §5; 1995 c.278 §36; 2013 c.193 §23; 2013 c.624 §76; 2015 c.31 §5]

307.505 Inspection of farm labor camps; 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]