

HOUSE AMENDMENTS TO HOUSE BILL 3492

By COMMITTEE ON REVENUE

May 18

1 On page 1 of the printed bill, delete lines 4 through 29 and delete page 2 and insert:

2 **“SECTION 1. (1)(a) Upon request of the owner or person in possession or control of a**
3 **solar project located in the county, the governing body of the county shall enter into an**
4 **agreement with the owner or person in possession or control that exempts from property**
5 **taxes the property constituting the solar project and allows the payment of a fee in lieu of**
6 **property taxes imposed on the property. An agreement may not be entered into for a term**
7 **longer than 20 consecutive years.**

8 **“(b) If the solar project is located within the boundaries of an incorporated city, the city**
9 **and the county shall enter into the agreement under this section.**

10 **“(2) The fee in lieu of property taxes shall be computed at the rate of \$7,000 per megawatt**
11 **of nameplate capacity of the solar project for each property tax year. Megawatt of nameplate**
12 **capacity shall be carried to the third decimal place.**

13 **“(3)(a) On or before December 31 preceding the first property tax year to which an**
14 **agreement entered into under this section relates, the owner or person in possession or**
15 **control of the solar project shall file with the county assessor a copy of the agreement and**
16 **a request for computation of the fee in lieu of property taxes for the property constituting**
17 **the solar project. The request must include any information required by the assessor to**
18 **compute the fee.**

19 **“(b) On or before December 31 preceding each subsequent property tax year to which an**
20 **agreement entered into under this section relates, the owner or person in possession or**
21 **control of the solar project shall file with the county assessor a request for computation of**
22 **the fee in lieu of property taxes for the property constituting the solar project. If the identity**
23 **of the owner or person in possession or control, or the nameplate capacity, of the solar**
24 **project has changed, the request for computation of the fee must include the new informa-**
25 **tion.**

26 **“(c) A request for computation that is not filed on or before December 31 must be ac-**
27 **companied by a late fee of \$200.**

28 **“(4)(a) On or before February 1 of each year to which the agreement relates, the county**
29 **assessor shall compute the fee in lieu of property taxes for the property constituting the**
30 **solar project and shall notify the owner or person in possession or control:**

31 **“(A) That the fee in lieu of property taxes must be paid to the county treasurer on or**
32 **before March 1; and**

33 **“(B) Of the amount due and of the consequences of late payment or nonpayment.**

34 **“(b) Notwithstanding paragraph (a) of this subsection, payment of the fee in lieu of**
35 **property taxes is not due until after the notice required under paragraph (a) of this sub-**

1 section has been sent.

2 “(c) On or before July 15 of each year, the county treasurer shall distribute fee revenue
3 collected under this section to each taxing district in which a solar project is located on the
4 basis of the ratio that the taxing district’s total rate of ad valorem property taxes, excluding
5 the rates of taxes imposed to repay bonded indebtedness, bears to the total rate of ad
6 valorem property taxes, excluding the rates of taxes imposed to repay bonded indebtedness,
7 imposed by all taxing districts in which the solar project is located.

8 “(5)(a) If the owner or person in possession or control of a solar project that has entered
9 into an agreement under this section fails to pay the fee as required under this section, the
10 property constituting the solar project is not exempt for the following property tax year and
11 shall be assessed and taxed as other similar property is assessed and taxed.

12 “(b) Notwithstanding paragraph (a) of this subsection, the property shall be exempt for
13 the following property tax year upon payment, within one year after the date of delinquency,
14 of the delinquent fee plus interest at the rate prescribed in ORS 311.505 (2). Delinquent fees
15 and interest shall be collected in the manner provided for collection of delinquent property
16 taxes on personal property.

17 “(6)(a) If the owner or person in possession or control of the solar project fails to pay
18 the fee in lieu of property taxes for more than one year during the term of an agreement
19 entered into under this section, notwithstanding the agreement, the property constituting
20 the solar project shall be disqualified for the exemption and payment of the fee in lieu of
21 property taxes.

22 “(b) Property that is disqualified under this subsection shall:

23 “(A) Be assessed and taxed as other similar property is assessed and taxed.

24 “(B) In addition, be assessed a penalty in an amount equal to one year of the fee in lieu
25 of property taxes for the property. The penalty assessed under this subparagraph shall be
26 credited to the general fund of the county in which the property is located.

27 “(7)(a) Property constituting a solar project that has received an exemption under ORS
28 285C.350 to 285C.370 or 307.123 for any property tax year is not eligible to pay a fee in lieu
29 of property taxes under this section.

30 “(b) Paragraph (a) of this subsection does not apply to property constituting a solar
31 project that was the subject of an application filed pursuant to ORS 285C.350 to 285C.370 if
32 the property did not receive the exemption for any property tax year. The election to pay
33 the fee in lieu of property taxes for property described in this paragraph is not a disqualifying
34 event.

35 “SECTION 2. Section 1 of this 2015 Act applies to property tax years beginning on or af-
36 ter July 1, 2016.

37 “SECTION 3. (1) Section 1 of this 2015 Act is repealed on January 2, 2022.

38 “(2) Notwithstanding subsection (1) of this section, property constituting a solar project
39 that is exempt from property taxes under section 1 of this 2015 Act on the date specified in
40 subsection (1) of this section shall continue to be exempt and to pay the fee in lieu of prop-
41 erty taxes for the term specified in the agreement entered into under section 1 of this 2015
42 Act.

43 “SECTION 4. This 2015 Act takes effect on the 91st day after the date on which the 2015
44 regular session of the Seventy-eighth Legislative Assembly adjourns sine die.”.