



ADMINISTRATIVE RULE REVIEW

New Rule	Rule No. 150-090-0020	Last Revised Date October 19, 2016
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Permanent Rule	NOTICE OF INTENDED ACTION	
	Bulletin Dated November 2016	Hearing Scheduled November 22, 2016

PURPOSE: To describe the process for obtaining cancelation of taxes on abandoned homes that manufactured dwelling park or marina owners acquire, rehabilitate, and sell in the park or marina. This is an option for such landlords created under 2015 Oregon Laws c. 217 (HB 3016).

1 **150-090-0020**

2 **Abandoned Personal Property Homes; Landlord’s Acquisition, Rehabilitation, and Sale to New**  
3 **Tenant with Tax Cancellation**

4 (1) “Manufactured dwelling or floating home” has the same meaning as the term “personal property” as  
5 that term is defined in ORS 90.675(1)(e).

6 (2) ORS 90.675 requires three declarations or affidavits to be filed before the county tax collector and the  
7 Department of Revenue may cancel unpaid property taxes as provided in ORS 90.675(15). For purposes  
8 of this rule the declarations and affidavits required in the statute will be referred to as follows:

9 (a) The declaration or affidavit required by ORS 90.675(15)(a)(A) shall be referred to as a “Declaration  
10 or Affidavit of Intent.”

11 (b) The declaration or affidavit required by ORS 90.675(15)(a)(B) shall be referred to as a “Declaration  
12 or Affidavit of Compliance.”

13 (c) The declaration or affidavit required by ORS 90.675(15)(c)(C) shall be referred to as a “Declaration  
14 or Affidavit of the Buyer.”

15 (3) In addition to the information required under ORS 90.675(15), the Declaration or Affidavit of Intent  
16 and the Declaration or Affidavit of Compliance must contain the following additional information:

17 (a) Information identifying the manufactured dwelling or floating home. For manufactured dwellings,  
18 this is the “Home ID” in the Department of Consumer and Business Services ownership records, and, if  
19 known, the DMV X-plate number and Serial Number. For floating homes, identification would be the  
20 floating home plate number or other specific identifying information.

21 (b) The physical location of the manufactured dwelling in the manufactured dwelling park or the floating  
22 home in the marina (address/space number).

23 (c) The manufactured dwelling park or marina information, which includes:

24 (A) Name of the manufactured dwelling park or marina;

25 (B) Mailing address of the manufactured dwelling park or marina;



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- 1 (C) The name, address and phone number of the owner of the manufactured dwelling park or marina; and
- 2 (D) The county in which the manufactured dwelling or floating home is located.
- 3 (4) To comply with ORS 90.675(15), the owner of the manufactured dwelling park or marina must file a
- 4 Declaration or Affidavit of Intent with the county tax collector or Department of Revenue, as appropriate,
- 5 prior to selling the abandoned manufactured dwelling or floating home to a subsequent tenant.
- 6 (5) Upon receiving the Declaration or Affidavit of Intent and the filing by the owner of the manufactured
- 7 dwelling park or marina of relevant ownership or title documents and any associated fees, the county tax
- 8 collector shall provide to the owner of the manufactured dwelling park or marina an ownership document
- 9 or title to the manufactured dwelling or floating home under ORS 90.675(15)(b). Manufactured dwelling
- 10 ownership transfers are processed under ORS chapter 446. Floating home title transfers are processed
- 11 under ORS chapter 830.
- 12 (6) After the manufactured dwelling or floating home has been sold by the owner of the manufactured
- 13 dwelling park or marina, the owner of the manufactured dwelling park or marina may file a Declaration
- 14 or Affidavit of Compliance as required under ORS 90.675(15)(a)(B) and (c).
- 15 (7) In addition to documentation filed under sections (4) and (6) of this rule, the following items must be
- 16 filed or paid in order to have unpaid taxes or tax liens cancelled in accordance with ORS 90.675(15)(d):
- 17 (a) Filing of the Declaration or Affidavit of the Buyer with the county tax collector;
- 18 (b) Payments of taxes and warrant fees to the Department of Revenue or county tax collector as required
- 19 under ORS 90.675(15); and
- 20 (c) Filing of ownership or title transfer documents to transfer ownership to the purchaser that made the
- 21 Declaration or Affidavit of the Buyer.
- 22 (8) Warrant fees paid to the county as required in ORS 90.675(15)(c)(B) must be paid in full. There is no
- 23 authority to cancel these fees.
- 24 (9) If the county tax collector or Department of Revenue receives and accepts all documents and
- 25 payments required to be filed with them as described above and in ORS 90.675(15), the county tax



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- 1 collector or Department of Revenue must cancel the taxes or tax liens on the manufactured structure or
- 2 floating home.
- 3 (10) For purposes of ORS 90.675(15)(a)(B)(iii) and the Declaration or Affidavit of Compliance, the
- 4 period of time reasonably necessary to complete the improvements and the sale must be within six
- 5 months from the date the manufactured dwelling or floating home was presumed to be abandoned unless
- 6 reasonable explanation is provided to and found to be sufficient to justify the time period by the county
- 7 tax collector or Department of Revenue, as appropriate.
- 8 (a) The county tax collector or Department of Revenue, as appropriate, may allow a reasonable period of
- 9 time that is longer than six months to complete the improvements and the sale if the period of time was
- 10 due to factors that may include, but are not limited to:
- 11 (A) Condition of the home;
- 12 (B) Extent of improvement work to be completed;
- 13 (C) Time of year;
- 14 (D) Weather conditions;
- 15 (E) Permitting, inspections, or other government requirements;
- 16 (F) Arrangements for marketing and sale; or
- 17 (F) Any other pertinent information related to the improvement timeframe.
- 18 **Stat. Auth.:** ORS 305.100
- 19 **Stats. Implemented:** ORS 90.675