

ADMINISTRATIVE RULE REVIEW

	Rule No. 150-307-0510	
Amended Rule	Page Page 1 of 1	Last Revised Date October 19, 2016
Permanent Rule	NOTICE OF INTENDED ACTION	
	Bulletin Dated November 2016	Hearing Scheduled November 22, 2016

PURPOSE: ORS 307.480 was amended in the 2015 session to allow a property tax exemption for community based agricultural workforce housing. The existing rule only addresses the requirements for farm labor camps. One of the new statutory requirements is that agricultural workforce housing be owned and operated as a nonprofit “facility” and the rule will define that term in the context of this exemption. The term “facility” is also used as the basis for determining which income and expenses must be used to calculate the payment in lieu of taxes required by ORS 307.490.

1 **150-307-0510**

2 **Agricultural Workforce Housing and Farm Labor Camp Assessment**

3 (1) Only the portion of the farm labor camp property actually occupied, or held for occupation, by
 4 persons primarily employed for agricultural or horticultural purposes would qualify. Land and
 5 improvements which are not an integral part of the farm labor camp shall not qualify for the exemption.

6 Examples of areas which may qualify for exemption are:

7 (a) Cooking and eating areas.

8 (b) Parking areas.

9 (c) Buffer areas, when reasonably necessary to protect the labor camp or to protect surrounding area
 10 from noise or other nuisance factors.

11 (d) Recreation areas.

12 (2) The term “facility” as used in ORS 307.480(2) means housing, and associated common areas
 13 reasonably necessary for the provision of housing, that is established for occupancy by agricultural
 14 workers, retired or disabled agricultural workers, and the immediate family members of agricultural
 15 workers. Such housing may be composed of:

16 (a) Specifically dedicated or designated units within a housing development; or

17 (b) A defined number of housing units of specified sizes, where vacancies may be filled from the
 18 available housing inventory in the development on a first-available basis, but may only be filled with a
 19 similar sized unit.

20 **Stat. Auth.:** ORS 305.100

21 **Stats. Implemented:** ORS 307.480