

**REVENUE:** Revenue impact issued

**FISCAL:** No - Fiscal Impact

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**Action:** Do Pass  
**Vote:** 9-0-0  
**Yeas:** Berger, Bruun, Butler, Gelser, Olson, Read, Rosenbaum, Witt, Barnhart  
**Nays:**  
**Exc.:**  
**Prepared By:** Mary Ayala, Economist  
**Meeting Dates:** 1/29, 2/2

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**WHAT THE BILL DOES:** Amends ORS 307.475(1) by changing the deadline for filing an application with the Department of Revenue to have real or personal property assessed after it has been damaged or destroyed, pursuant to ORS 308.146 (6). HB 2231 amends ORS 308.146 (6) to allow the application to be filed the later of (a) August 1<sup>st</sup> of the current assessment year or (b) on or before the 60<sup>th</sup> day following the date on which the property was destroyed or damaged. Amends ORS 307.475(2) to allow property owners to apply to the Department no later than December 15<sup>th</sup> for tax relief in the event that an application for reassessment of damaged or destroyed property was not filed timely, pursuant to ORS 308.146 (6) or ORS 308.428. The amendments to ORS 307.475 apply to applications for hardship relief from taxes due property taxes due on or after July 1, 2007. Effective 91<sup>st</sup> days after sine die.

**ISSUES DISCUSSED:** A representative from the Department of Revenue discussed the possibility that some property could be destroyed or damaged after August 31st of the current tax year; and current law requires that the owners must pay taxes on their properties' assessed values that will not be reappraised until the next tax year. HB 2230 lengthens the filing date requirement from 30 to 60 days for submitting an application to the Department to have the damaged or destroyed property reassessed as of July 1<sup>st</sup> of the current tax year. It also provides for hardship relief from paying the taxes if the owners file their applications with the Department no later than December 15<sup>th</sup> of the current tax year.

**EFFECT OF COMMITTEE AMENDMENTS:** None

**BACKGROUND:** Under current law ORS 308.146 (6)(b) , if a property is damaged or destroyed between January 1 and July 1<sup>st</sup> , the property owner has until August 1<sup>st</sup> of the current assessment year to file an application with the assessor to have the property's real market value and assessed value determined as of July 1<sup>st</sup> of the current assessment year.