

74<sup>th</sup> OREGON LEGISLATIVE ASSEMBLY – 2007 Regular Session  
STAFF MEASURE SUMMARY  
HOUSE REVENUE COMMITTEE

CORRECTED 02/13/2007  
MEASURE: HB 2230  
CARRIER: Rep. Read

**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 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 redetermination 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 on property due on or after July 1, 2007. Effective 91 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 assessed values of property that will not be reappraised until the next tax year.

The members noted the relationship between HB 2230 and HB 2231. Whereas HB 2231 grants a 60 day window for filing an application for reassessment following the date a property is destroyed or damaged, an application for tax relief that was not filed timely is covered by HB2230's December 15<sup>th</sup> deadline..

**EFFECT OF COMMITTEE AMENDMENTS:** None

**BACKGROUND:** Under current law ORS 308.146 (6)(b) , if a property is damaged or destroyed between January 1<sup>st</sup> 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.

2/14/2007 9:09:44 AM

*This summary has not been adopted or officially endorsed by action of the committee.*