

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

MEASURE: HB 2230  
CARRIER: Rep. Atkinson

**REVENUE:** Revenue impact issued

**FISCAL:** No Fiscal Impact

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**Action:** Do pass  
**Vote:** 5-0-0  
**Yeas:** Burdick, G. George, Monroe, Starr, Deckert  
**Nays:**  
**Exc.:**

**Prepared By:** Mary Ayala, Economist

**Meeting Dates:** 5/16

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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 amendment to ORS 307.475 applies 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:**

- That if a taxpayer does not apply, or has no reason to apply, for tax relief on or before August 1<sup>st</sup> of the current tax year, he must pay tax on the value of property before it was destroyed.

**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.

5/21/2007 9:21:40 AM

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