

**REVENUE:** No revenue impact

**FISCAL:** No fiscal impact

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**Action:** Do pass as amended, be printed engrossed and be placed on the consent calendar.

**Vote:** 7-0-2

**Yeas:** Berger, Butler, Gelser, Read, Rosenbaum, Witt, Barnhart

**Nays:**

**Exc.:** Bruun, Olson

**Prepared By:** Mary Ayala, Economist

**Meeting Dates:** 2/6, 2/20

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**WHAT THE BILL DOES:** Modifies procedures for reviewing assessment rolls. Corrects clerical errors, omissions; and adds omitted property to the tax rolls that are prepared by the Department of Revenue for assessment and apportionment of centrally assessed property. Sets June 15 as a specific date when the Department shall review the tentative tax roll for omissions and clerical errors. Applies to assessment rolls initially proposed or corrected after the effective date of this Act.

**ISSUES DISCUSSED:**

- A representative from the Department of Revenue summarized original bill; and requested amendments for clarification.

**EFFECT OF COMMITTEE AMENDMENTS:**

- Adds language that the taxpayer will have 90 days in which to file an appeal to the Oregon Tax Court if aggrieved by an assessment of omitted property.
- Clarifies that only after the tax roll has been certified, at which time the Department may correct clerical errors or omissions, is the Department prohibited from correcting an error in its opinion about the value of the property.

**BACKGROUND:** The Department of Revenue administers and collects taxes on utilities and industrial property valued in excess of \$1 million. Under current law, the Department shall mail each property owner a notice of the amount it intends to put on the tax roll no later than 20 days before the date that the Director intends to review the tax roll. After the taxpayer has been properly notified, the taxpayer has until the second Monday in June, prior to July 1 of the current tax year, to request a conference with the Director. If the Department fails to send a notice to the taxpayer, the time for filing a request for a hearing is extended for 10 days after the second Monday in June, prior to July 1 of the current tax year.