

**74TH OREGON LEGISLATIVE ASSEMBLY – 2007 Regular Session
STAFF MEASURE SUMMARY
SENATE FINANCE & REVENUE COMMITTEE**

**MEASURE: HB 2239-A
CARRIER: Sen. Monroe**

REVENUE: No revenue impact

FISCAL: No fiscal impact

Action: Do pass the A-engrossed bill
Vote: 4-0-1
Yeas: Burdick, G. George, Monroe, Starr
Nays:
Exc.: Deckert
Prepared By: Mary Ayala, Economist
Meeting Dates: 5/22

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:

- That current law, related to reviewing assessment rolls, has some confusing and archaic language.
- That last year the Department of Revenue held meetings with stakeholders in order determine how to clarify and simplify the law for taxpayers. This bill reflects the outcome of these meetings.

EFFECT OF COMMITTEE AMENDMENTS: None

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.

5/24/2007 9:07:00 AM

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