

REVENUE: No revenue impact

FISCAL: No fiscal impact

Action:	Do Pass and Be Placed on the Consent Calendar
Vote:	9 - 0 - 0
Yeas:	Barker, Bonamici, Cameron, Flores, Komp, Krieger, Read, Whisnant, Macpherson
Nays:	0
Exc.:	0
Prepared By:	Miranda Plummer, Counsel
Meeting Dates:	2/1

WHAT THE MEASURE DOES: Requires the Department of Revenue to notify the county treasurer of high value appeals. Specifies that the relevant tax court is the Oregon Tax Court.

ISSUES DISCUSSED:

- Provisions of the measure

EFFECT OF COMMITTEE AMENDMENT: No amendment.

BACKGROUND: Presently, it is the Oregon Tax Court's duty to notify the county treasurer of high value appeals. Prior to the 1997 version of the law, notification was the Department of Revenue's responsibility. Prior to the 1997 version of ORS 311.814, notification of the county treasurer was the Department of Revenue's responsibility. When the Tax Court's Magistrate Division was established, all Tax Court-related statutes changed and the notification duty was assigned to the court.