

REVENUE: No revenue impact

FISCAL: No fiscal impact

Action: Do Pass
Vote: 4 - 0 - 1
Yeas: Beyer, Kruse, Prozanski, Burdick
Nays: 0
Exc.: Walker
Prepared By: Miranda Plummer, Counsel
Meeting Dates: 3/13

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:

- How the notification responsibility shifted to the Oregon Tax Court

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. An appeal is high value if the total value of the action exceeds one fourth of one percent of the total assessed value in the county. 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.