

**Enrolled**  
**House Bill 2234**

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed (at the request of Governor Theodore R. Kulongoski for Department of Revenue and Office of Regulatory Streamlining of Department of Consumer and Business Services)

CHAPTER .....

AN ACT

Relating to tax appeals; creating new provisions; amending ORS 311.223; and prescribing an effective date.

**Be It Enacted by the People of the State of Oregon:**

**SECTION 1.** ORS 311.223 is amended to read:

311.223. (1) If the person or party notified as provided in ORS 311.219 does not appear or if the person or party appears and fails to show any good and sufficient cause why the assessment shall not be made, the assessor shall proceed to correct the assessment or tax roll or rolls from which the property was omitted. The assessor shall add the property thereto, with the proper valuation, and extend thereon taxes at the consolidated rate under ORS 310.147 that is applicable in the code area in which the property was located for each year as to which it was omitted. To carry out the correction of a tax roll or rolls the assessor shall send a written statement to the tax collector instructing the tax collector to make the necessary changes on the tax roll. The statement shall contain all of the information needed by the tax collector to make the changes in the roll and it shall be dated and signed by the assessor or the deputy of the assessor. The tax collector shall then correct the tax roll.

(2) Immediately after the assessor corrects the assessment or tax roll the assessor shall file in the office of the assessor a statement of the facts or evidence on which the assessor based the correction and notify the taxpayer by written notice, sent by certified mail to the taxpayer's last-known address, of:

- (a) The date and amount of the correction;
- (b) If a penalty for failing to timely file a real, combined or personal property return as required by ORS 308.290 is being imposed under ORS 308.295 or 308.296, the amount of the penalty;
- (c) An explanation of the collection procedures applicable to the corrected amount, or applicable to the penalty; and
- (d) An explanation of the taxpayer's right to appeal under subsection (4) of this section and the procedures for making the appeal.

(3) To enable the assessor to comply with this section, the assessor is invested with all the powers of the county clerk under the law in force during the years for which correction may be made under ORS 311.216 to 311.232 and thereafter.

(4) Any person aggrieved by an assessment made under ORS 311.216 to 311.232 may appeal to the tax court within 90 days after the correction of the roll *[by giving notice to the assessor or the Department of Revenue, whichever is applicable, and otherwise proceeding in the manner provided for*

*appeals from the board of property tax appeals*] as provided in ORS 305.280 and 305.560. If a penalty under ORS 308.295 or 308.296 is imposed for failing to timely file a real, combined or personal property return with respect to the assessment under ORS 311.216 to 311.232, the imposition of the penalty may be appealed to the tax court. The appeal of the penalty must be brought within the same period of time as an assessment under ORS 311.216 to 311.232 may be appealed to the tax court. An appeal of the value assigned under this section, or of any penalty described in subsection (2)(b) of this section, may not be made to the board of property tax appeals under ORS 309.100.

**SECTION 2. The amendments to ORS 311.223 by section 1 of this 2007 Act apply to appeals filed on or after the effective date of this 2007 Act.**

**SECTION 3. This 2007 Act takes effect on the 91st day after the date on which the regular session of the Seventy-fourth Legislative Assembly adjourns sine die.**

Passed by House February 20, 2007

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Chief Clerk of House

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Speaker of House

Passed by Senate May 24, 2007

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President of Senate

Received by Governor:

.....M.,....., 2007

Approved:

.....M.,....., 2007

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Governor

Filed in Office of Secretary of State:

.....M.,....., 2007

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Secretary of State