

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)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Eliminates duplicative property tax appeals process in cases of appeals of omitted property.
Applies to appeals made on or after effective date of Act.
Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to tax appeals; creating new provisions; amending ORS 311.223; and prescribing an effective
3 date.

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

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

6 311.223. (1) If the person or party notified as provided in ORS 311.219 does not appear or if the
7 person or party appears and fails to show any good and sufficient cause why the assessment shall
8 not be made, the assessor shall proceed to correct the assessment or tax roll or rolls from which
9 the property was omitted. The assessor shall add the property thereto, with the proper valuation,
10 and extend thereon taxes at the consolidated rate under ORS 310.147 that is applicable in the code
11 area in which the property was located for each year as to which it was omitted. To carry out the
12 correction of a tax roll or rolls the assessor shall send a written statement to the tax collector in-
13 structing the tax collector to make the necessary changes on the tax roll. The statement shall con-
14 tain all of the information needed by the tax collector to make the changes in the roll and it shall
15 be dated and signed by the assessor or the deputy of the assessor. The tax collector shall then
16 correct the tax roll.

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

21 (a) The date and amount of the correction;

22 (b) If a penalty for failing to timely file a real, combined or personal property return as required
23 by ORS 308.290 is being imposed under ORS 308.295 or 308.296, the amount of the penalty;

24 (c) An explanation of the collection procedures applicable to the corrected amount, or applicable
25 to the penalty; and

26 (d) An explanation of the taxpayer's right to appeal under subsection (4) of this section and the
27 procedures for making the appeal.

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

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted.
New sections are in **boldfaced** type.

1 (4) Any person aggrieved by an assessment made under ORS 311.216 to 311.232 may appeal to
 2 the tax court within 90 days after the correction of the roll [*by giving notice to the assessor or the*
 3 *Department of Revenue, whichever is applicable, and otherwise proceeding in the manner provided for*
 4 *appeals from the board of property tax appeals*] **as provided in ORS 305.280 and 305.560.** If a penalty
 5 under ORS 308.295 or 308.296 is imposed for failing to timely file a real, combined or personal
 6 property return with respect to the assessment under ORS 311.216 to 311.232, the imposition of the
 7 penalty may be appealed to the tax court. The appeal of the penalty must be brought within the
 8 same period of time as an assessment under ORS 311.216 to 311.232 may be appealed to the tax
 9 court. An appeal of the value assigned under this section, or of any penalty described in subsection
 10 (2)(b) of this section, may not be made to the board of property tax appeals under ORS 309.100.

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

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

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