

House Bill 2318

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed (at the request of House Interim Committee on Judiciary for Judicial Department)

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**.

Modifies period for which mediation may be attempted to resolve tax court appeals prior to assignment to magistrate division.

Applies to matters assigned to mediation on or after effective date of Act.

A BILL FOR AN ACT

1
2 Relating to tax court mediation procedures; creating new provisions; and amending ORS 305.501.

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

4 **SECTION 1.** ORS 305.501 is amended to read:

5 305.501. (1) Except as provided in subsection (2) of this section, an appeal to the tax court shall
6 be heard by a tax court magistrate unless specially designated by the tax court judge for hearing
7 in the regular division. In any matter arising under the property tax laws and involving a county
8 or county assessor that is designated for hearing in the regular division, the Department of Revenue
9 shall be substituted for the county as a party.

10 (2) A party to the appeal may request mediation, or the tax court on its own motion may assign
11 the matter to mediation. If the mediation does not result in an agreed settlement within 60 days
12 after the [*date of the assignment*] **end of the mediation session**, the appeal shall, **absent a showing**
13 **of good cause for a continuance**, be assigned to a magistrate for hearing.

14 (3) The tax court, with the assistance of the State Court Administrator, shall establish proce-
15 dures for magistrate division hearings and mediation.

16 (4)(a) Subject to the rules of practice and procedure established by the tax court, a magistrate
17 is not bound by common law or statutory rules of evidence or by technical or formal rules of pro-
18 cedure, and may conduct the hearing in any manner that will achieve substantial justice. A hearing
19 may be conducted in person or by telephone. Magistrates may confer with each other in order to
20 reach a decision on any matter.

21 (b) All written magistrate decisions shall be mailed to the parties to the appeal and to the De-
22 partment of Revenue within five days after the date of entry of the written decision.

23 (5)(a) Any party dissatisfied with a written decision of a magistrate may appeal the decision to
24 the judge of the tax court by filing a complaint in the regular division of the tax court within 60
25 days after the date of entry of the written decision.

26 (b) If a decision of a magistrate involves any matter arising under the property tax laws and a
27 county was a party to the proceeding before the magistrate, the Department of Revenue may file a
28 notice of appeal whether or not the department had intervened in the proceeding before the
29 magistrate. In such cases, the department shall appear before the tax court judge in any proceeding
30 on appeal.

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 (c) If a decision of a magistrate involves any matter arising under the property tax laws and a
2 party other than a county appeals the decision to the tax court judge, the Department of Revenue
3 shall be the defendant.

4 (d) Appeal to the judge of the tax court is the sole and exclusive remedy for review of a written
5 decision of a magistrate.

6 (6) Appeal of a final decision of a magistrate before the judge of the tax court shall be as pro-
7 vided in ORS 305.425 (1) and 305.570.

8 (7) If no appeal is taken to the tax court judge within 60 days, the decision of the magistrate
9 shall become final. The tax court shall enter a judgment enforcing all final decisions of the
10 magistrate, which judgment shall be binding upon all parties. ORS 305.440 (2) applies to the final
11 determination of any property tax matter.

12 **SECTION 2. The amendments to ORS 305.501 by section 1 of this 2007 Act apply to mat-**
13 **ters assigned to mediation on or after the effective date of this 2007 Act.**

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