

# House Bill 3118

Sponsored by Representative THATCHER (at the request of Oregon Association of County Clerks)

## 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**.

Revises conditions for person authorized to file petition with board of property tax appeals on behalf of another person. Requires board to give notice to petitioner's representative of meeting when petition will be heard. Permits board to reject petition without prior notice to petitioner if petition does not comply with requirements. Expands bases for board to reject petitions to include lack of jurisdiction over petition.

## A BILL FOR AN ACT

1  
2 Relating to board of property tax appeals; amending ORS 309.100.

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

4 **SECTION 1.** ORS 309.100 is amended to read:

5 309.100. (1) The owner or an owner of any taxable property or any person who holds an interest  
6 in the property that obligates the person to pay taxes imposed on the property, may petition the  
7 board of property tax appeals for relief as authorized under ORS 309.026. As used in this subsection,  
8 an interest that obligates the person to pay taxes includes a contract, lease or other intervening  
9 instrumentality.

10 (2) Petitions filed under this section shall be filed with the clerk of the board during the period  
11 following the date the tax statements are mailed for the current tax year and ending December  
12 31[.] **or the next business day, if December 31 of the current tax year falls on a Saturday,**  
13 **Sunday or legal holiday.**

14 (3) Each petition shall:

15 (a) Be made in writing.

16 (b) State the facts and the grounds upon which the petition is made.

17 (c) Be signed and verified by the oath of a person described in subsection (1) or (4) of this sec-  
18 tion.

19 (d) State the address to which [*notice of the action*] **the order** of the board shall be sent. The  
20 [*notice may be sent*] **order must be provided** to a person described in subsection (1) or (4) of this  
21 section. **If the petitioner is represented by a person described in subsection (4) of this section,**  
22 **the order of the board must be provided to the petitioner's representative.**

23 (e) State if the petitioner or a representative desires to appear at [*a hearing before the board.*]  
24 **the meeting during which the board will act on the petition.**

25 (4)(a) The following persons may sign a petition and appear before the board on behalf of a  
26 [*person*] **petitioner** described in subsection (1) of this section:

27 [(A) *A relative, as defined by rule adopted by the Department of Revenue, of an owner of the*  
28 *property.*]

29 [(B)] (A) [*A person duly qualified to practice law or public accountancy*] **An attorney licensed**  
30 **and in good standing** in this state. **An attorney filing a petition under this paragraph must**

**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 **include in the petition the attorney's Oregon State Bar number.**

2 [(C)] **(B)** A legal guardian or conservator who is acting on behalf of an owner of the property.

3 [(D)] A real estate broker or principal real estate broker licensed under ORS 696.022.]

4 [(E)] A state certified appraiser or a state licensed appraiser under ORS 674.310 or a registered  
5 appraiser under ORS 308.010.]

6 [(F)] The lessee of the property.]

7 [(G)] **(C)** [An attorney-in-fact under a general] **A person authorized to represent the petitioner**  
8 **by a power of attorney [executed by a principal who is an owner of the property.] or other author-**  
9 **ization to represent executed by the petitioner. The power of attorney or other authorization**  
10 **to represent the petitioner must authorize the person to act on behalf of the petitioner in**  
11 **real or personal property tax matters.**

12 [(b) A petition signed by a person described in this subsection, other than a legal guardian or  
13 conservator of a property owner, an attorney-in-fact described in paragraph (a)(G) of this subsection  
14 or a person duly qualified to practice law in this state, shall include written and signed authorization  
15 from the owner or other person described in subsection (1) of this section for the person to act on their  
16 behalf.]

17 [(c) **(b)** In the case of a petition signed by a legal guardian or conservator, the board may re-  
18 quest the guardian or conservator to authenticate the guardianship or conservatorship.

19 [(d) **(c)** In the case of a petition signed by [an attorney-in-fact] **the person** described in para-  
20 graph [(a)(G)] **(a)(C)** of this subsection, the petition [shall] **must** be accompanied by a copy of the  
21 [general] power of attorney[.] **or other authorization to represent the petitioner.**

22 (5) If the petitioner [has requested a hearing] **requests to appear** before the board, the board  
23 shall give [such] **the** petitioner at least five days' written notice of the time and place to appear.  
24 **The board may mail the notice to the mailing address indicated in the petition or personally**  
25 **deliver the notice. If the petitioner is represented by a person described in subsection (4) of**  
26 **this section, the notice of the hearing must be provided to the petitioner's representative.**  
27 **If the petition does not meet the requirements of subsection (3) of this section, the board is**  
28 **not required to provide notice of the meeting during which the petition will be rejected.**

29 **(6)** If the board denies any petition upon the grounds that [it] **the petition** does not meet the  
30 requirements of subsection (3) of this section **or on the grounds that the board lacks jurisdiction**  
31 **to hear the petition, [it] the board** shall issue a written order rejecting the petition and set forth  
32 in the order the reasons [the board considered the petition to be defective.] **for the rejection.**

33 [(6)] **(7)** Notwithstanding ORS 9.160 or 9.320, the owner or other person described in subsection  
34 (1) of this section may appear and represent himself or herself at the hearing before the board, or  
35 may be represented at the hearing by any authorized person described in subsection (4) of this sec-  
36 tion.

37