

**75TH OREGON LEGISLATIVE ASSEMBLY  
STAFF MEASURE SUMMARY  
HOUSE REVENUE COMMITTEE**

**MEASURE: HB 2161A  
CARRIER: Rep. Bentz**

**REVENUE: No Revenue Impact**

**FISCAL: No Fiscal Impact**

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**Action:** Do Pass with Amendments

**Vote:** 10-0-0

**Yeas:** Baily, Bentz, Berger, Bruun, Gelser, Kahl, Read, Riley, Sprenger, Barnhart

**Nays:** 0

**Exc.:** 0

**Prepared By:** Dae Baek, Economist

**Meeting Dates:** 1/29, 2/10

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**WHAT THE BILL DOES:** Updates archaic language, reorders definitions, and conforms language throughout the central assessment statutes (ORS 308.505 to 308.565). Permits appeal from notice of intent to impose delinquency penalty within 20 days from mailing of notice. Currently appeals may have to wait several months. Changes lien date for taxes levied on mutual and cooperative electric distribution systems to March 1 of each year from February 1, which ensures consistency between ORS 308.810 and ORS 308.820.

**ISSUES DISCUSSED:**

- Adequacy of 20-day period for appeal of delinquency penalty
- Inclusion/exclusion of definition of unit for central assessment purpose
- Addition of historical or original book value

**EFFECT OF COMMITTEE AMENDMENTS:**

- Eliminates definition of unit, allowing continuing use of commonly accepted definition
- Permits appeal from notice of intent to impose delinquency penalty within 30 days from mailing of notice.

**BACKGROUND:** Since the original adoption in 1909, the central assessment statutes (ORS 308.505 to 308.565) have not had a comprehensive review.