

**75TH OREGON LEGISLATIVE ASSEMBLY
STAFF MEASURE SUMMARY
SENATE FINANCE AND REVENUE COMMITTEE**

**MEASURE: HB 2162
CARRIER: Sen. Hass**

REVENUE: No Revenue Impact

FISCAL: No Fiscal Impact

Action: Do Pass

Vote: 5-0-0

Yeas: Hass, Rosenbaum, Telfer, Morse, Burdick

Nays: 0

Exc.: 0

Prepared By: Dae Baek, Economist

Meeting Dates: 3/2

WHAT THE BILL DOES: Stipulates that the 30-day appeal period will trigger at the time of delivery when the final order of the local board of property tax appeals is personally delivered to the appellant.

ISSUES DISCUSSED:

EFFECT OF COMMITTEE AMENDMENTS:

BACKGROUND: ORS 309.110 approves personal delivery (hand delivery) as an acceptable means of getting the final order of the local board of property tax appeals to the appellant. However, in discussing time for appeals, ORS 305.280 fails to specify the start date of appeal for hand-delivered orders.