

75TH OREGON LEGISLATIVE ASSEMBLY
STAFF MEASURE SUMMARY
HOUSE REVENUE COMMITTEE

MEASURE: SB 183
CARRIER: Rep. Berger

REVENUE: No Revenue Impact
FISCAL: No Fiscal Impact

Action: Do Pass
Vote: 10-0-0
Yeas: Bailey, Bentz, Berger, Bruun, Gelser, Kahl, Read, Riley, Sprenger, Barnhart
Nays: 0
Exc.: 0
Prepared By: Dae Baek, Economist
Meeting Dates: 5/14

WHAT THE BILL DOES: Specifies timeline for filing an application for a reduction of the maximum assessed value (MAV) of a demolished or removed property. Clarifies that the special determination of the MAV subject to multiple adjustments comes only after the application of ORS 308.146 (8)(a) that specifies the determination of the MAV of a demolished or removed property. Clarifies that the appeal of the MAV of a demolished or removed property will be made to the local board of property tax appeals.

ISSUES DISCUSSED:

- Possibility that a demolished or removed property continues to be on the tax roll
- Clarification of an application for a reduction of the maximum assessed value (MAV)

EFFECT OF COMMITTEE AMENDMENTS: None

BACKGROUND: With the revision in 2007, ORS 308.146 (8)(a) states that when a building is demolished or removed from a property, the maximum assessed value (MAV) of the property may be reduced to reflect the demolition or removal of the building. However, in discussing the ordering of the adjustments when a property is subject to multiple special determinations to the MAV, ORS 308.166 fails to mention that a property with a demolished or removed building is first subject to the MAV assessment under ORS 308.146 (8)(a).

Also, in different sections, current law suggests two different venues for an appeal of the MAV of a property with a demolished or removed building: the local board of property tax appeals and the tax court. This creates confusion.

State Capitol Building
900 Court St NE, Room 143
Salem, OR 97301-1347

Phone: 503-986-1266
Fax: 503-986-1770
<http://www.leg.state.or.us>