

House Bill 2162

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Presession filed (at the request of Governor Theodore R. Kulongoski for Department of Revenue)

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**.

Adds date of personal delivery of order of county board of property tax appeals to events that start time for filing appeal of order.

Applies to tax years beginning on or after January 1, 2009.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to property tax appeals; creating new provisions; amending ORS 305.280; and prescribing
3 an effective date.

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

5 **SECTION 1.** ORS 305.280 is amended to read:

6 305.280. (1) Except as otherwise provided in this section, an appeal under ORS 305.275 (1) or (2)
7 shall be filed within 90 days after the act, omission, order or determination becomes actually known
8 to the person, but in no event later than one year after the act or omission has occurred, or the
9 order or determination has been made. An appeal under ORS 308.505 to 308.665 shall be filed within
10 90 days after the date the order is issued under ORS 308.584 (3). An appeal from a supervisory order
11 or other order or determination of the Department of Revenue shall be filed within 90 days after the
12 date a copy of the order or determination or notice of the order or determination has been served
13 upon the appealing party by mail as provided in ORS 306.805.

14 (2) An appeal under ORS 323.416 or 323.623 or from any notice of assessment or refund denial
15 issued by the Department of Revenue with respect to a tax imposed under ORS chapter 118, 308,
16 308A, 310, 314, 316, 317, 318, 321 or this chapter, or collected pursuant to ORS 305.620, shall be filed
17 within 90 days after the date of the notice. An appeal from a proposed adjustment under ORS
18 305.270 shall be filed within 90 days after the date the notice of adjustment is final.

19 (3) Notwithstanding subsection (2) of this section, an appeal from a notice of assessment of taxes
20 imposed under ORS chapter 314, 316, 317 or 318 may be filed within two years after the date the
21 amount of tax, as shown on the notice and including appropriate penalties and interest, is paid.

22 (4) Except as provided in subsection (2) of this section or as specifically provided in ORS chapter
23 321, an appeal to the tax court under ORS chapter 321 or from an order of a county board of
24 property tax appeals shall be filed within 30 days after the date of the notice of the determination
25 made by the department or date of mailing of the order, date of publication of notice of the order,
26 **date the order is personally delivered to the taxpayer** or date of mailing of the notice of the
27 order to the taxpayer, whichever is applicable.

28 (5) If the tax court denies an appeal made pursuant to this section on the grounds that it does
29 not meet the requirements of this section or ORS 305.275 or 305.560, the tax court shall issue a
30 written decision rejecting the petition and shall set forth in the decision the reasons the tax court

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 considered the appeal to be defective.

2 **SECTION 2. The amendments to ORS 305.280 by section 1 of this 2009 Act apply to tax**
3 **years beginning on or after January 1, 2009.**

4 **SECTION 3. This 2009 Act takes effect on the 91st day after the date on which the reg-**
5 **ular session of the Seventy-fifth Legislative Assembly adjourns sine die.**

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