

**76TH OREGON LEGISLATIVE ASSEMBLY
STAFF MEASURE SUMMARY
HOUSE REVENUE COMMITTEE**

**MEASURE: HB 2478
CARRIER:**

**REVENUE: Revenue Impact Issued
FISCAL: Minimal Fiscal Impact**

Action:

Vote:

Yeas:

Nays:

Exc.:

Prepared By: Christine Broniak, Economist

Meeting Dates: 2/4, 2/16, 5/2

WHAT THE BILL DOES: Requires appeals of assessed or specially assessed value of lands or improvements of a principal or secondary industrial property over \$1 million in assessed value to be brought in the Tax Court only rather than allowing the taxpayer to choose between bringing their appeal to the Tax Court or the Board of Property Tax Appeals (BOPTA.) Requires appeals to be made by December 31st of the tax year during the period following the date the tax statements are mailed.

ISSUES DISCUSSED:

- Government Efficiency Task Force
- BOPTA appeal finality
- Tax court hearings treated as de novo
- Duplication of efforts, resolution of cases through mediation between interested parties prior to court hearing

EFFECT OF COMMITTEE AMENDMENTS:

BACKGROUND: The 2009 legislature passed HB 2920, which created the Task Force on Effective and Cost-Efficient Service Provision. The task force was charged with reviewing state and county shared services for effectiveness and cost-efficiency. Among the shared service areas the committee reviewed were assessment and taxation. One of the recommendations of the task force was to require all appeals on the value of large industrial properties to be made directly to the Tax Court rather than the Board of Property Tax Appeals (BOPTA.) Some appeals currently go directly to the Tax Court, but this would become a requirement.

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