

**76TH OREGON LEGISLATIVE ASSEMBLY
STAFF MEASURE SUMMARY
SENATE FINANCE AND REVENUE COMMITTEE**

**MEASURE: SB 304
CARRIER: Sen. Burdick**

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

Action: Do Pass
Vote: 3-0-1
Yeas: Hass, Morse, Burdick
Nays: 0
Exc.: Telfer

Prepared By: Christine Broniak, Economist
Meeting Dates: 2/11, 3/14

WHAT THE BILL DOES: Requires counties to pay reasonable expenses and attorney costs for the locally assessed property tax appeal cases in which the court finds in favor of the taxpayer. Directs the Department of Revenue to continue to pay attorney costs and reasonable expenses for these types of cases involving properties that are centrally assessed or industrial properties.

ISSUES DISCUSSED:

- Prompts to the court to order these fees paid, when the court usually does not order the fees to be paid by the Department of Revenue
- Cases where attorney's fees were awarded under the relevant statute

BACKGROUND: In property tax cases involving ad valorem property taxation, exemptions, special assessments, or omitted property, the court may allow the taxpayer reimbursement for reasonable expenses and attorney's fees. The current statute requires the Oregon Department of Revenue to make the payment for these reimbursements. The measure requires that counties pay for the attorney fees and reasonable expenses for locally assessed appeals cases where the court finds in favor of the taxpayer.