

# Senate Bill 658

Sponsored by COMMITTEE ON GENERAL GOVERNMENT, CONSUMER AND SMALL BUSINESS PROTECTION

## 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**.

Raises to 21 percent minimum difference in values necessary to require tax court to order change or correction to property tax assessment of dwelling.

## A BILL FOR AN ACT

1  
2 Relating to property taxation; amending ORS 305.288.

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

4 **SECTION 1.** ORS 305.288 is amended to read:

5 305.288. (1) The tax court shall order a change or correction applicable to a separate assessment  
6 of property to the assessment and tax roll for the current tax year or for either of the two tax years  
7 immediately preceding the current tax year, or for any or all of those tax years, if all of the fol-  
8 lowing conditions exist:

9 (a) For the tax year to which the change or correction is applicable, the property was or is used  
10 primarily as a dwelling (or is vacant) and was and is a single-family dwelling, a multifamily dwelling  
11 of not more than four units, a condominium unit, a manufactured structure or a floating home.

12 (b) The change or correction requested is a change in value for the property for the tax year  
13 and it is asserted in the request and determined by the tax court that the difference between the  
14 real market value of the property for the tax year and the real market value on the assessment and  
15 tax roll for the tax year is equal to or greater than [20] **21** percent.

16 (2) If the tax court finds that the conditions needed to order a change or correction under sub-  
17 section (1) of this section exist, the court may order a change or correction in the maximum assessed  
18 value of the property in addition to the change or correction in the real market value of the prop-  
19 erty.

20 (3) The tax court may order a change or correction applicable to a separate assessment of  
21 property to the assessment or tax roll for the current tax year and for either of the two tax years  
22 immediately preceding the current tax year if, for the year to which the change or correction is  
23 applicable, the assessor or taxpayer has no statutory right of appeal remaining and the tax court  
24 determines that good and sufficient cause exists for the failure by the assessor or taxpayer to pursue  
25 the statutory right of appeal.

26 (4) Before ordering a change or correction to the assessment or tax roll under subsection (3)  
27 of this section, the tax court may determine whether any of the conditions exist in a particular case.  
28 If the tax court determines that one of the conditions specified does exist, the tax court shall hold  
29 a hearing to determine whether to order a change or correction to the roll.

30 (5) For purposes of this section:

31 (a) "Current tax year" has the meaning given the term under ORS 306.115.

**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 (b) “Good and sufficient cause”:

2 (A) Means an extraordinary circumstance that is beyond the control of the taxpayer, or the  
3 taxpayer’s agent or representative, and that causes the taxpayer, agent or representative to fail to  
4 pursue the statutory right of appeal; and

5 (B) Does not include inadvertence, oversight, lack of knowledge, hardship or reliance on mis-  
6 leading information provided by any person except an authorized tax official providing the relevant  
7 misleading information.

8 (6) The remedy provided under this section is in addition to all other remedies provided by law.

9 (7) As used in subsections (1) to (6) of this section, “manufactured structure” has the meaning  
10 given that term in ORS 446.561.

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