

**77TH OREGON LEGISLATIVE ASSEMBLY
2013 REGULAR SESSION
STAFF MEASURE SUMMARY
HOUSE REVENUE COMMITTEE**

MEASURE: HB 2731
CARRIER:

REVENUE: May have revenue impact; statement not yet issued

FISCAL: May have fiscal impact; statement not yet issued

Action:

Vote:

Yeas:

Nays:

Exc.:

Prepared By: Christine Broniak, Economist

Meeting Dates: 4/8

WHAT THE BILL DOES: Requires appraisals of property for taxation comply with the Uniform Standards of Professional Appraisal Practice set out by the Appraisal Standards Board of the Appraisal Foundation. Requires Department of Revenue rules be consistent with the standards as well. Provides that the tax court may allow for payment of attorney fees and reasonable expenses to taxpayers that prevail in tax court. Requires that these fees be paid by the Department of Revenue for income, inheritance, estate tax proceedings, centrally assessed cases, and large industrial property. Requires that the county pay for these costs related to property tax cases. Requires that the nonprevailing party pay any court awarded attorney's fees or reasonable expenses if the party disobeys a court order or has no objectively reasonable basis for asserting a claim, defence, or ground for appeal or review.

ISSUES DISCUSSED:

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EFFECT OF COMMITTEE AMENDMENTS:

BACKGROUND: Currently, if a taxpayer prevails in tax court, the court may consider awarding the taxpayer attorney's fees and reasonable expenses. The Department of Revenue is responsible for paying these expenses. The measure would require the governmental entity responsible for the assessment of property or the type of tax at issue to pay these fees.