

Staff:

Paul Warner, Legislative Revenue Officer  
Mazen Malik, Senior Economist  
Chris Allanach, Senior Economist  
Dae Baek, Economist  
Christine Broniak, Economist  
Kyle Easton, Economist  
Corinne Gavette, Office Manager  
Anna Grimes, Committee Assistant



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## SENATE COMMITTEE ON FINANCE AND REVENUE

Oregon State Capitol  
900 Court Street NE, Room 143, Salem, Oregon 97301  
Phone: 503-986-1266  
Email: [lro.exhibits@state.or.us](mailto:lro.exhibits@state.or.us)

### AGENDA

**Revision 2 Posted: APR 24 03:23 PM**

### WEDNESDAY

**Date:** April 29, 2015

**Time:** 8:30 A.M.

**Room:** HR A

*Please Note Different Time* **ADDED: HB 3001 - Carried Over from Tuesday 4/28/2015**

#### Work Session

HB 2129

##### *Scheduled for Conflict Resolution Purposes*

Allows taxpayer to petition for reduction of maximum assessed value upon demonstrating that new property or new improvements to property added to tax roll in prior tax year did not exist.

#### Public Hearing and Work Session

HB 3001 A

Allows application for determination of real market value and assessed value of property destroyed or damaged between January 1 and July 1 to be filed on or before December 31.

SB 865 A

Authorizes county to exempt homestead of surviving spouse of fire service professional or police officer killed in line of duty from property taxes imposed by county.

#### Public Hearing

SJR 27

Proposes revision of Oregon Constitution repealing ad valorem property tax system created by Ballot Measure 50 (1997), eliminating equalization grant system established with respect to local option taxes approved pursuant to Ballot Measure 50 and directing Legislative Assembly to provide for exemption from ad valorem property taxes for owner-occupied primary residences.

SB 925

Directs Legislative Revenue Officer to report to Legislative Assembly on options for tax reform and make recommendations for legislation intended to reform current tax system.

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