

Seventy-Eighth Oregon Legislative Assembly - 2015 Regular Session
PRELIMINARY STAFF MEASURE SUMMARY
House Committee On Revenue

MEASURE: HB 3001

Fiscal: May have fiscal impact, but no statement yet issued

Revenue: May have revenue impact, but no statement yet issued

Action Date:

Action:

Meeting Dates:

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WHAT THE MEASURE DOES:

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. Applies to property tax years beginning on or after July 1, 2014. Repeals redundant provision of law.

ISSUES DISCUSSED:

EFFECT OF COMMITTEE AMENDMENT:

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Requires late filing fee of \$200 for applications filed after the 60th day following the date on which the property was damaged or destroyed but still filed prior to December 31.

BACKGROUND:

The current deadline for filing application with county assessor is the later of: on or before August 1 or within 60 days following the date on which the property was damaged or destroyed.