

House Bill 3001

Honorable members of the House Revenue Committee,

My name is Josh Gibson and I am the Assessor for Jackson County.

ORS 308.146 and ORS 308.428 have very specific deadlines that allow for a reduction in Maximum Assessed Value when an improvement is demolished or destroyed by a fire or act of God. The deadlines currently in place leave the hands tied of the County Assessor and the Oregon tax court to be able to offer any tax relief for application filed after these deadlines.

There are numerous tax court cases where these deadlines have been missed and no relief was allowed. A search of the state's tax court records indicate that since 2001, at least 19 cases have been heard on this matter. However, I believe there are more examples that have not pursued to tax court.

The courts have no authority over this issue and I believe the following excerpt from *Stens v. Clatsop County* offers a good example of the court's interpretation:

"Each year the court receives a number of appeals from taxpayers who have missed the deadlines discussed above. There is no easy answer for solving the problem. Unless the property owner is advised of the relevant statutes by one of the firemen on the scene, the owner typically overlooks the tax consequences until the tax statement arrives in October. By that time it is often too late to address the problem. With tax proration, unless the fire occurs in the first three and one-half months of the tax year, it is too late to do anything when the statement does arrive. It is always too late when the fire occurs in the first six months of the calendar year because the application for value redetermination is due by August 1 and the tax statement arrives in mid-October. Often the fire department does notify the owner of the possibility of having the taxes adjusted. However, that courtesy does not always occur and it is certainly not required by law. The problem may best be addressed by a change in the law giving property owners more time to make the application. But that is a decision for the legislature to make."

I believe that HB 3001 is a solution that if in place would have eliminated many of these examples. It will not eliminate all future situations but it does offer an expanded window of time where the property owner and Assessor can work together to remedy this without the unnecessary use of limited court resources where currently the only solution is no solution.

Thank you for your consideration,

Josh Gibson  
Jackson County Assessor