

**SENATE AMENDMENTS TO
HOUSE BILL 2129
(INCLUDING AMENDMENTS TO RESOLVE CONFLICTS)**

By COMMITTEE ON FINANCE AND REVENUE

May 4

1 On page 1 of the printed bill, line 3, after the semicolon insert “repealing section 2, chapter 39,
2 Oregon Laws 2015 (Enrolled House Bill 2487);”.

3 On page 2, after line 11, insert:

4 **“SECTION 1a. If House Bill 2487 becomes law, section 1 of this 2015 Act (amending ORS**
5 **311.234) is repealed and ORS 311.234, as amended by section 1, chapter 39, Oregon Laws 2015**
6 **(Enrolled House Bill 2487), is amended to read:**

7 “311.234. (1) The current owner of property or other person obligated to pay taxes imposed on
8 property may petition the county assessor for a correction of the maximum assessed value of the
9 property for the current tax year **for the circumstances described in subsection (2) of this**
10 **section.**

11 “(2) The assessor [*may*] **shall** correct the maximum assessed value of the property for the cur-
12 rent tax year if, in the petition filed under this section, the [*current owner or other person obligated*
13 *to pay the taxes has demonstrated*] **petitioner demonstrates:**

14 **“(a)** A difference between the actual square footage of the property as of the assessment date
15 for the current tax year and the square footage of the property as shown in the records of the
16 assessor for the tax year.

17 **“(b) That new property, or new improvements to property, added to the tax roll in a prior**
18 **tax year did not exist as of the assessment date for that prior tax year or any subsequent**
19 **tax year.**

20 **“(3)(a) [*The*] A correction [*of the maximum assessed value*] made under **subsection (2)(a) of this****

21 section must be proportional to the change in the real market value for the current tax year that
22 is due to the correction of the square footage of the property.

23 **“(b) A correction made under subsection (2)(b) of this section:**

24 **“(A) Must reflect, in a manner determined by the assessor, the removal of the new**
25 **property or new improvements to property from the assessment and tax rolls as accepted**
26 **by the assessor.**

27 **“(B) May not be made to the extent that the assessor finds that the new property or new**
28 **improvements to property existed on the assessment date of a prior tax year and the petition**
29 **is best construed as demonstrating a difference in the nature, extent or value of the new**
30 **property or new improvements to property.**

31 **“(4) Notwithstanding subsection (3) of this section, [*the*] a correction made under this section**
32 **may not cause the maximum assessed value of the property to increase by more than three percent**
33 **from the maximum assessed value of the property for the preceding tax year.**

34 **“(5) A petition filed under this section must be on the form and contain the information pre-**

1 scribed by the Department of Revenue and must be filed with the county assessor on or before De-
2 cember 31 of the current tax year.

3 “(6) A decision by the assessor pursuant to a petition filed under this section may be appealed
4 under ORS 305.275.”.

5 After line 43, insert:

6 “**SECTION 3a.** If House Bill 2487 becomes law, section 3 of this 2015 Act is amended to read:

7 “**Sec. 3. (1) The amendments to ORS 311.234 by section 1a of this 2015 Act apply to pe-**
8 **titions filed under ORS 311.234 on or after the effective date of this 2015 Act.**

9 “**(2)** The amendments to ORS 308.153 [*and 311.234*] by [*sections 1 and 2*] **section 2** of this 2015
10 Act apply to property tax years beginning on or after July 1, 2015.

11 “**SECTION 3b. If House Bill 2487 becomes law, section 2, chapter 39, Oregon Laws 2015**
12 **(Enrolled House Bill 2487), is repealed.**”.

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