

# House Bill 2483

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of Governor John A. Kitzhaber, M.D., for Department of Revenue)

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Clarifies that right of any other party to seek determination of total real market value of unit of property or real market value of components of tax account or unit of property applies in appeals of accounts constituting unit of property.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to appeals of real market value; amending ORS 305.287; and prescribing an effective date.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1.** ORS 305.287 is amended to read:

5 305.287. Whenever a party appeals the real market value of one or more components of a prop-  
6 erty tax account, **or accounts that constitute a unit of property within the meaning of ORS**  
7 **310.160**, any other party to the appeal may seek a determination from the body or tribunal of the  
8 total real market value of the **unit of property** [*tax account*], the real market value of any or all of  
9 the other components of the **tax account or the unit of property**, or both.

10 **SECTION 2.** **This 2015 Act takes effect on the 91st day after the date on which the 2015**  
11 **regular session of the Seventy-eighth Legislative Assembly adjourns sine die.**

12

---

**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.