

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

1 On page 1 of the printed bill, line 3, after the semicolon insert “repealing
2 section 2, chapter ___, 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
5 Act (amending ORS 311.234) is repealed and ORS 311.234, as amended
6 by section 1, chapter ___, Oregon Laws 2015 (Enrolled House Bill 2487),
7 is amended to read:**

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

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

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

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

1 “(3)(a) [*The*] **A** correction [*of the maximum assessed value*] made under
2 **subsection (2)(a) of** this section must be proportional to the change in the
3 real market value for the current tax year that is due to the correction of
4 the square footage of the property.

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

6 “(A) **Must reflect, in a manner determined by the assessor, the re-**
7 **moval of the new property or new improvements to property from the**
8 **assessment and tax rolls as accepted by the assessor.**

9 “(B) **May not be made to the extent that the assessor finds that the**
10 **new property or new improvements to property existed on the assess-**
11 **ment date of a prior tax year and the petition is best construed as**
12 **demonstrating a difference in the nature, extent or value of the new**
13 **property or new improvements to property.**

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

18 “(5) A petition filed under this section must be on the form and contain
19 the information prescribed by the Department of Revenue and must be filed
20 with the county assessor on or before December 31 of the current tax year.

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

23 After line 43, insert:

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

26 “**Sec. 3. (1) The amendments to ORS 311.234 by section 1a of this 2015**
27 **Act apply to petitions filed under ORS 311.234 on or after the effective**
28 **date of this 2015 Act.**

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

1 July 1, 2015.

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

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