

HB 2031 -1 STAFF MEASURE SUMMARY

House Committee On Rules

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Meeting Dates: 1/17, 1/31

WHAT THE MEASURE DOES:

Renames “board of property tax appeals” to “property value appeals board.”

ISSUES DISCUSSED:

- Name change to reflect board authority and function

EFFECT OF AMENDMENT:

-1 Makes operative July 1, 2024.

FISCAL: Has minimal fiscal impact

REVENUE: No revenue impact

BACKGROUND:

County boards of property tax appeals (BOPTA) hear petitions for reduction of the real market, maximum assessed, specially assessed, and assessed value of property placed on the roll by the county assessor. They also consider requests to waive penalties assessed for the late filing of real and personal property returns.

The BOPTA were created by the Legislative Assembly following the passage of Measure 50 in 1997. Measure 50 created a maximum assessed value of property, which was the 1995–1996 real market value minus 10 percent, and limited the maximum assessed value increase to 3 percent per year with certain exceptions. (see Department of Revenue, [Board of Property Tax Appeals Manual](#) (2022)).

House Bill 2031 renames BOPTA as the “property value appeals board.”