

## HB 2237 -1 STAFF MEASURE SUMMARY

### House Committee On Revenue

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**Prepared By:** Beau Olen, Economist

**Meeting Dates:** 2/16

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#### **WHAT THE MEASURE DOES:**

Increases the duration of the term of service for members of the Board of Property Tax Appeals (BOPTA) from one year to four years. Clarifies language about how members of BOPTA are appointed/selected. Applies to appointments/selections made on or after the effective date of this act. Takes effect on 91st day following adjournment sine die.

#### **ISSUES DISCUSSED:**

##### **EFFECT OF AMENDMENT:**

-1 increases the duration of the term of service for members of BOPTA from one year to two years.

##### **BACKGROUND:**

Each county's BOPTA is authorized to receive taxpayer appeals for the value of their taxed property. This includes real market value, maximum assessed value, specially assessed value, and assessed value. The appeals process is limited to value and does not include tax amounts. The relevant values are those as of January 1 of the assessment year, not at the time of the appeal.

Preliminary analysis suggests that HB 2237 does not change tax revenue and will not require a three-fifths majority in both chambers to become law. Tax revenue is not impacted by the term of service of BOPTA members and is not impacted by the housekeeping changes that improve the clarity of how members of BOPTA are appointed/selected per ORS 309.020 and 309.067.