

**HB 2237 A STAFF MEASURE SUMMARY**

**Senate Committee On Finance and Revenue**

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**Prepared By:** Beau Olen, Economist

**Meeting Dates:** 4/4

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**WHAT THE MEASURE DOES:**

Increases term for members of Board of Property Tax Appeals (BOPTA) from one year to two years. Clarifies how BOPTA members are selected. Applies to selections made on or after effective date. Takes effect 91st day after sine die.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

Replaces the proposed four-year term with a two-year term.

**BACKGROUND:**

Each county BOPTA is authorized to receive taxpayer appeals for the value of 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 appeal.

Tax revenue is not impacted by the term of service of BOPTA members and is not impacted by the housekeeping changes that clarify of how members are selected per ORS 309.020 and 309.067.