

SB 1526-4
(LC 169)
2/19/24 (ASD/ps)

Requested by SENATE COMMITTEE ON FINANCE AND REVENUE

**PROPOSED AMENDMENTS TO
SENATE BILL 1526**

1 On page 1 of the printed bill, line 2, after “ORS” insert “34.030, 34.120,
2 285B.626,”.

3 In line 3, after “305.140,” insert “305.245, 305.275, 305.280, 305.410, 305.501,
4 305.560, 305.570,” and delete “307.590,”.

5 In line 4, delete “317A.100” and delete “section 5, chapter 414, Oregon
6 Laws 2017,”.

7 Delete lines 13 through 28.

8 On page 2, delete lines 1 through 33 and insert:

9 “**NOTE:** Section 1 was deleted by amendment. Subsequent sections were
10 not renumbered.”.

11 On page 4, line 30, delete “(1)” and insert “(1)(a)”.

12 In line 32, delete “(a)” and insert “(A)”.

13 In line 33, delete “(b)” and insert “(B)”.

14 In line 35, delete “(c)” and insert “(C)”.

15 After line 35, insert:

16 “(b) Notwithstanding paragraph (a) of this subsection:

17 “(A) The tax imposed under this section may not be imposed on a
18 nongrantor trust’s share of distributive proceeds; and

19 “(B) A nongrantor trust may not claim a tax credit under section 8,
20 chapter 589, Oregon Laws 2021.”.

21 On page 5, delete lines 43 and 44 and insert:

1 “(5) Upon qualification of a project sponsor under this section, and before
2 July 1, 2029, the department may.”.

3 On page 7, after line 3, insert:

4 **“SECTION 10a.** ORS 285B.626 is amended to read:

5 “285B.626. As used in ORS 285B.625 to 285B.632:

6 “(1) ‘Eligible employer’ means an employer that:

7 “(a) Is conducting a traded sector business on a regionally significant
8 industrial site; and

9 “(b)(A) With respect to **the employer’s establishment at** a rural site,
10 has [*hired at least 25 full-time employees whose wages average*] **increased**
11 **average annual employment by at least 25 jobs and has an average**
12 **annual wage of** at least 150 percent of the county or state average wage,
13 whichever is less; or

14 “(B) With respect to **the employer’s establishment at** an urban site,
15 has [*hired at least 50 full-time employees whose wages average*] **increased**
16 **average annual employment by at least 50 jobs and has an average**
17 **annual wage of** at least 150 percent of the county or state average wage,
18 whichever is less.

19 “(2) ‘Estimated incremental income tax revenues’ means the Oregon per-
20 sonal income tax revenues that are equivalent to the amount of tax that
21 employees of an eligible employer who are hired by the eligible employer on
22 a designated regionally significant industrial site have paid under ORS
23 chapter 316 in the tax years following the first tax year in which the eligible
24 employer begins conducting a traded sector business on the designated re-
25 gionally significant industrial site.

26 “(3) ‘Industrial use’ means employment activities, including but not lim-
27 ited to manufacturing, assembly, fabrication, processing, storage, logistics,
28 warehousing, importation, distribution, transshipment and research and de-
29 velopment, that generate income from the production, handling or distrib-
30 ution of goods or services, including goods or services in the traded sector.

1 “(4) ‘Project sponsor’ means:

2 “(a) A public owner of a regionally significant industrial site that is in-
3 vesting in preparation of the site for industrial use by a third party; or

4 “(b) A public entity that has entered into a development or other agree-
5 ment with the private owner of a regionally significant industrial site to
6 prepare the site for industrial use.

7 “(5) ‘Regionally significant industrial site’ means a site planned and zoned
8 for industrial use that:

9 “(a)(A) Is suitable for the location of new industrial uses or the expansion
10 of existing industrial uses and that can provide significant additional em-
11 ployment in the region;

12 “(B) Has site characteristics that provide significant competitive advan-
13 tages that are difficult or impossible to replicate in the region; and

14 “(C) Has superior access to transportation and freight infrastructure, in-
15 cluding but not limited to rail, port, airport, multimodal freight or trans-
16 shipment facilities and other major transportation facilities or routes; or

17 “(b) Is located in an area designated by Metro, as defined in ORS 197.015,
18 as a regionally significant industrial area.

19 “(6) ‘Rural site’ means a regionally significant industrial site located in
20 an area outside of a metropolitan statistical area, as defined by the most
21 recent federal decennial census.

22 “(7) ‘Traded sector’ has the meaning given that term in ORS 285A.010.

23 “(8) ‘Urban site’ means a regionally significant industrial site located in
24 a metropolitan statistical area, as defined by the most recent federal
25 decennial census, that is located inside a regional or metropolitan urban
26 growth boundary.

27 “(9) ‘Wage’ has the meaning given that term pursuant to rules adopted
28 by the Oregon Business Development Department.”.

29 Delete lines 10 through 13 and insert:

30 **SECTION 13. Notwithstanding the repeal of ORS 311.702, 311.704,**

1 **311.706, 311.708, 311.711, 311.716, 311.718, 311.721, 311.722, 311.723, 311.725,**
2 **311.727, 311.729, 311.730, 311.731, 311.732 and 311.735 by section 12 of this**
3 **2024 Act, all balances deferred under ORS 311.702 to 311.735 that remain**
4 **outstanding on the effective date of this 2024 Act shall remain due and**
5 **payable and subject to collection and foreclosure under the provisions**
6 **of ORS 311.702 to 311.735 as in effect immediately before the effective**
7 **date of this 2024 Act.”.**

8 On page 12, delete lines 18 through 29 and insert:

9 “**NOTE:** Sections 24 and 25 were deleted by amendment. Subsequent
10 sections were not renumbered.”.

11 Delete lines 33 through 45 and delete pages 13 through 17.

12 On page 18, delete lines 1 through 30 and insert:

13 “**NOTE:** Section 26 was deleted by amendment. Subsequent sections were
14 not renumbered.”.

15 On page 20, after line 41, insert:

16 “**SECTION 29.** ORS 34.030 is amended to read:

17 “34.030. (1) **Except as provided in subsection (2) of this section,** the
18 writ shall be allowed by the circuit court, or, in counties where the county
19 court has judicial functions, by the county court wherein the decision or
20 determination sought to be reviewed was made, upon the petition of the
21 plaintiff, describing the decision or determination with convenient certainty,
22 and setting forth the errors alleged to have been committed therein. The
23 petition shall be signed by the plaintiff or the attorney of the plaintiff, and
24 verified by the certificate of an attorney to the effect that the attorney has
25 examined the process or proceeding, and the decision or determination
26 therein, and that it is erroneous as alleged in the petition. A writ shall not
27 be allowed unless the petition therefor is made within 60 days from the date
28 of the decision or determination sought to be reviewed.

29 “(2) **The regular division of the Oregon Tax Court shall have juris-**
30 **isdiction in review proceedings in all cases within its jurisdiction as de-**

1 **scribed in ORS 305.410.**

2 **“SECTION 30.** ORS 34.120 is amended to read:

3 “34.120. (1) Except as provided in subsection (2) of this section, the circuit
4 court or judge [*thereof*] **of the circuit court** of the county [*wherein*] **in**
5 **which** the defendant, if a public officer or body, exercises functions, or if a
6 private person or corporation, [*wherein*] **in which** such person resides or may
7 be found, or such private corporation might be sued in an action, shall have
8 exclusive jurisdiction of mandamus proceedings, including proceedings under
9 ORS 215.429 and 227.179.

10 “(2) The regular division of the Oregon Tax Court [*or judge thereof*] shall
11 have jurisdiction in mandamus proceedings in all cases [*involving tax laws*]
12 **within its jurisdiction** as described in ORS 305.410, and the Supreme Court
13 may take original jurisdiction in mandamus proceedings as provided in sec-
14 tion 2 of amended Article VII of the Oregon Constitution.

15 **“SECTION 31.** ORS 305.245 is amended to read:

16 “305.245. Notwithstanding ORS 8.690, 9.160, 9.320, ORS chapter 180, ORS
17 203.145 or other law, in any conference or proceeding before a tax court
18 magistrate with respect to the administration of any tax, a [*county*] **local**
19 **government** or the Department of Revenue may be represented by any offi-
20 cer or authorized employee of the [*county*] **local government** or department.

21 **“SECTION 32.** ORS 305.275 is amended to read:

22 “305.275. (1) Any person may appeal under this subsection to the
23 magistrate division of the Oregon Tax Court as provided in ORS 305.280 and
24 305.560, if all of the following criteria are met:

25 “(a) The person must be aggrieved by and affected by an act, omission,
26 order or determination of:

27 “(A) The Department of Revenue in its administration of the revenue and
28 tax laws of this state;

29 “(B) A county property value appeals board other than an order of the
30 board;

1 “(C) A county assessor or other county official, including but not limited
2 to the denial of a claim for exemption, the denial of special assessment under
3 a special assessment statute, or the denial of a claim for cancellation of as-
4 sessment;

5 “(D) A tax collector; *[or]*

6 “(E) A local government in its administration of a tax described in ORS
7 305.410 (3), if the person first exhausts all administrative remedies provided
8 before the local government; **or**

9 **“(F) An independent appeals board of a local government that con-
10 sists of tax professionals and excludes local government officials or
11 employees.**

12 “(b) The act, omission, order or determination must affect the property
13 of the person making the appeal or property for which the person making the
14 appeal holds an interest that obligates the person to pay taxes imposed on
15 the property. As used in this paragraph, an interest that obligates the person
16 to pay taxes includes a contract, lease or other intervening instrumentality.

17 “(c) There is no other statutory right of appeal for the grievance.

18 “(2) Except as otherwise provided by law, any person having a statutory
19 right of appeal under the revenue and tax laws of the state may appeal to
20 the tax court as provided in ORS 305.404 to 305.560.

21 “(3) If a taxpayer may appeal to the property value appeals board under
22 ORS 309.100, then no appeal may be allowed under this section. The appeal
23 under this section is from an order of the board as a result of the appeal filed
24 under ORS 309.100 or from an order of the board that certain corrections,
25 additions to or changes in the roll be made.

26 “(4) A county assessor who is aggrieved by an order of the county prop-
27 erty value appeals board may appeal from the order as provided in this sec-
28 tion, ORS 305.280 and 305.560.

29 **“SECTION 33.** ORS 305.275, as operative until July 1, 2024, is amended
30 to read:

1 “305.275. (1) Any person may appeal under this subsection to the
2 magistrate division of the Oregon Tax Court as provided in ORS 305.280 and
3 305.560, if all of the following criteria are met:

4 “(a) The person must be aggrieved by and affected by an act, omission,
5 order or determination of:

6 “(A) The Department of Revenue in its administration of the revenue and
7 tax laws of this state;

8 “(B) A county [*board of property tax appeals*] **property value appeals**
9 **board** other than an order of the board;

10 “(C) A county assessor or other county official, including but not limited
11 to the denial of a claim for exemption, the denial of special assessment under
12 a special assessment statute, or the denial of a claim for cancellation of as-
13 sessment;

14 “(D) A tax collector; [*or*]

15 “(E) A local government in its administration of a tax described in ORS
16 305.410 (3), if the person first exhausts all administrative remedies provided
17 before the local government; **or**

18 “(F) **An independent appeals board of a local government that con-**
19 **sists of tax professionals and excludes local government officials or**
20 **employees.**

21 “(b) The act, omission, order or determination must affect the property
22 of the person making the appeal or property for which the person making the
23 appeal holds an interest that obligates the person to pay taxes imposed on
24 the property. As used in this paragraph, an interest that obligates the person
25 to pay taxes includes a contract, lease or other intervening instrumentality.

26 “(c) There is no other statutory right of appeal for the grievance.

27 “(2) Except as otherwise provided by law, any person having a statutory
28 right of appeal under the revenue and tax laws of the state may appeal to
29 the tax court as provided in ORS 305.404 to 305.560.

30 “(3) If a taxpayer may appeal to the [*board of property tax appeals*]

1 **property value appeals board** under ORS 309.100, then no appeal may be
2 allowed under this section. The appeal under this section is from an order
3 of the board as a result of the appeal filed under ORS 309.100 or from an
4 order of the board that certain corrections, additions to or changes in the
5 roll be made.

6 “(4) A county assessor who is aggrieved by an order of the county [*board*
7 *of property tax appeals*] **property value appeals board** may appeal from the
8 order as provided in this section, ORS 305.280 and 305.560.

9 **“SECTION 34.** ORS 305.280 is amended to read:

10 “305.280. (1) Except as otherwise provided in this section, an appeal under
11 ORS 305.275 (1) or (2) shall be filed within 90 days after the act, omission,
12 order or determination becomes actually known to the person, but in no
13 event later than one year after the act or omission has occurred, or the order
14 or determination has been made. An appeal under ORS 308.505 to 308.674
15 shall be filed within 90 days after the date the order is issued under ORS
16 308.584 (3). An appeal from a supervisory order or other order or determi-
17 nation of the Department of Revenue shall be filed within 90 days after the
18 date a copy of the order or determination or notice of the order or determi-
19 nation has been served upon the appealing party by mail as provided in ORS
20 306.805.

21 “(2) An appeal under ORS 323.416 or 323.623 or from any notice of as-
22 sessment or refund denial issued by the Department of Revenue with respect
23 to a tax imposed under ORS chapter 118, 308, 308A, 310, 314, 316, 317, 318,
24 321 or this chapter, or collected pursuant to ORS 305.620, shall be filed
25 within 90 days after the date of the notice. An appeal from a proposed ad-
26 justment under ORS 305.270 shall be filed within 90 days after the date the
27 notice of adjustment is final.

28 “(3) Notwithstanding subsection (2) of this section, an appeal from a no-
29 tice of assessment of taxes imposed under ORS chapter 314, 316, 317 or 318
30 may be filed within two years after the date the amount of tax, as shown on

1 the notice and including appropriate penalties and interest, is paid.

2 “(4) Except as provided in subsection (2) of this section or as specifically
3 provided in ORS chapter 321, an appeal to the tax court under ORS chapter
4 321 or from an order of a county property value appeals board shall be filed
5 within 30 days after the date of the notice of the determination made by the
6 department or **the** date of mailing of the order, **the** date of publication of
7 notice of the order, **the** date the order is personally delivered to the taxpayer
8 or **the** date of mailing of the notice of the order to the taxpayer, whichever
9 is applicable.

10 **“(5) An appeal from a local government’s final administrative deci-**
11 **sion shall be filed within 90 days after the date of the decision.**

12 “[5] (6) If the tax court denies an appeal made pursuant to this section
13 on the grounds that it does not meet the requirements of this section or ORS
14 305.275 or 305.560, the tax court shall issue a written decision rejecting the
15 petition and shall set forth in the decision the reasons the tax court con-
16 sidered the appeal to be defective.

17 **“SECTION 35.** ORS 305.280, as operative until July 1, 2024, is amended
18 to read:

19 “305.280. Except as otherwise provided in this section, an appeal under
20 ORS 305.275 (1) or (2) shall be filed within 90 days after the act, omission,
21 order or determination becomes actually known to the person, but in no
22 event later than one year after the act or omission has occurred, or the order
23 or determination has been made. An appeal under ORS 308.505 to 308.674
24 shall be filed within 90 days after the date the order is issued under ORS
25 308.584 (3). An appeal from a supervisory order or other order or determi-
26 nation of the Department of Revenue shall be filed within 90 days after the
27 date a copy of the order or determination or notice of the order or determi-
28 nation has been served upon the appealing party by mail as provided in ORS
29 306.805.

30 “(2) An appeal under ORS 323.416 or 323.623 or from any notice of as-

1 assessment or refund denial issued by the Department of Revenue with respect
2 to a tax imposed under ORS chapter 118, 308, 308A, 310, 314, 316, 317, 318,
3 321 or this chapter, or collected pursuant to ORS 305.620, shall be filed
4 within 90 days after the date of the notice. An appeal from a proposed ad-
5 justment under ORS 305.270 shall be filed within 90 days after the date the
6 notice of adjustment is final.

7 “(3) Notwithstanding subsection (2) of this section, an appeal from a no-
8 tice of assessment of taxes imposed under ORS chapter 314, 316, 317 or 318
9 may be filed within two years after the date the amount of tax, as shown on
10 the notice and including appropriate penalties and interest, is paid.

11 “(4) Except as provided in subsection (2) of this section or as specifically
12 provided in ORS chapter 321, an appeal to the tax court under ORS chapter
13 321 or from an order of a county [*board of property tax appeals*] **property**
14 **value appeals board** shall be filed within 30 days after the date of the no-
15 tice of the determination made by the department or **the** date of mailing of
16 the order, **the** date of publication of notice of the order, **the** date the order
17 is personally delivered to the taxpayer or **the** date of mailing of the notice
18 of the order to the taxpayer, whichever is applicable.

19 “(5) **An appeal from a local government’s final administrative deci-**
20 **sion shall be filed within 90 days after the date of the decision.**

21 “[5] (6) If the tax court denies an appeal made pursuant to this section
22 on the grounds that it does not meet the requirements of this section or ORS
23 305.275 or 305.560, the tax court shall issue a written decision rejecting the
24 petition and shall set forth in the decision the reasons the tax court con-
25 sidered the appeal to be defective.

26 “**SECTION 36.** ORS 305.410 is amended to read:

27 “305.410. (1) Subject only to the provisions of ORS 305.445 relating to ju-
28 dicial review by the Supreme Court and to subsection (2) of this section, the
29 tax court shall be the sole, exclusive and final judicial authority for the
30 hearing and determination of all questions of law and fact arising under the

1 tax laws of this state. For the purposes of this section, and except to the
2 extent that they preclude the imposition of other taxes, the following are not
3 tax laws of this state:

4 “(a) ORS chapter 577 relating to Oregon Beef Council contributions.

5 “(b) ORS 576.051 to 576.455 relating to commodity commission assess-
6 ments.

7 “(c) ORS chapter 477 relating to fire protection assessments.

8 “(d) ORS chapters 731, 732, 733, 734, 737, 742, 743, 743A, 743B, 744, 746,
9 748 and 750 relating to insurance company fees and taxes.

10 “(e) ORS chapter 473 relating to liquor taxes.

11 “(f) ORS chapter 825 relating to motor carrier taxes.

12 “(g) ORS chapter 319 relating to motor vehicle and aircraft fuel taxes and
13 the road usage charges imposed under ORS 319.885.

14 “(h) The Oregon Vehicle Code relating to motor vehicle and motor vehicle
15 operators’ license fees and ORS chapter 830 relating to boat licenses.

16 “(i) ORS chapter 578 relating to Oregon Wheat Commission assessments.

17 “(j) ORS chapter 462 relating to racing taxes.

18 “(k) ORS chapter 657 relating to unemployment insurance taxes.

19 “(L) ORS chapter 656 relating to workers’ compensation contributions,
20 assessments or fees.

21 “(m) ORS 311.420, 311.425, 311.455, 311.650, 311.655 and ORS chapter 312
22 relating to foreclosure of real and personal property tax liens.

23 “(n) ORS 409.800 to 409.816 and 409.900 relating to long term care facility
24 assessments.

25 “(o) ORS chapter 657B relating to family and medical leave insurance
26 benefits and contributions.

27 “(2) The tax court and the circuit courts shall have concurrent jurisdic-
28 tion to try actions or suits to determine:

29 “(a) The priority of property tax liens in relation to other liens.

30 “(b) The validity of any deed, conveyance, transfer or assignment of real

1 or personal property under ORS 95.060 and 95.070 (1983 Replacement Part)
2 or 95.200 to 95.310 where the Department of Revenue has or claims a lien or
3 other interest in the property.

4 “(3) Subject only to the provisions of ORS 305.445 relating to judicial re-
5 view by the Supreme Court, the tax court shall be the sole, exclusive and
6 final judicial authority for the hearing and determination of all questions
7 of law and fact arising under any tax law of a local government that is im-
8 posed upon or measured by net income **or taxes or fees that are reported**
9 **on the same return as a tax imposed on or measured by net income.**
10 The tax court does not have jurisdiction to review determinations of a local
11 government relating to the collection, enforcement, administration or dis-
12 tribution of a tax described in this subsection.

13 “(4)(a)(A) **The regular division of the tax court and the circuit**
14 **courts shall have concurrent jurisdiction for the hearing and deter-**
15 **mination of all questions of law and fact arising under any tax law of**
16 **a local government not described in subsection (3) of this section.**

17 “(B) **For purposes of this subsection, tax laws of a local government**
18 **not described in subsection (3) of this section include, but are not**
19 **limited to, taxes authorized by ORS chapter 221 and laws of a local**
20 **government imposing a tax on wages or net earnings from self-**
21 **employment, on the sale or use of goods or services or on the transfer**
22 **of real property.**

23 “(b) **Notwithstanding paragraph (a) of this subsection, the tax court**
24 **shall not have jurisdiction to review determinations of a local gov-**
25 **ernment relating to the collection, enforcement, administration or**
26 **distribution of a tax described in this subsection.**

27 “(c)(A) **The presiding judge of a circuit court may order a case de-**
28 **scribed in paragraph (a) of this subsection to be transferred to the**
29 **judge of the tax court upon motion of any party or on the court’s own**
30 **motion and the judge of the tax court may order such a case to be**

1 transferred to a circuit court upon motion of any party or on the
2 court's own motion.

3 **“(B) Lack of subject matter jurisdiction in the court transferring**
4 **the case shall not be grounds for dismissal in the other court.**

5 **“(d) For purposes of this subsection, the commencement of an**
6 **action in the magistrate division of the tax court, or the transfer of**
7 **a case to the magistrate division, is not grounds for dismissal and the**
8 **judge of the tax court shall specially designate any such case for**
9 **hearing in the regular division as provided in ORS 305.501 (1).**

10 **“(e) For purposes of any limitation on the time for commencement**
11 **of an action described in this subsection, the date of filing shall be the**
12 **first date on which the action is filed in a circuit court or in either**
13 **division of the tax court.**

14 **“(f) Notwithstanding ORS 305.425 or other law, for actions described**
15 **in this subsection, only those remedies available in a circuit court**
16 **shall be available in the tax court, including but not limited to, writ**
17 **of review or mandamus under ORS chapter 34 and declaratory judg-**
18 **ment under ORS chapter 28.**

19 **“(g) Proceedings in the tax court under this subsection shall be**
20 **without a jury and appeal from the tax court shall be to the Supreme**
21 **Court under ORS 305.445.**

22 **“[(4)] (5) Subject only to the provisions of ORS 305.445 relating to judicial**
23 **review by the Supreme Court, the tax court shall be the sole, exclusive and**
24 **final judicial authority for the hearing and determination of all questions**
25 **of law and fact concerning the authorized uses of the proceeds of bonded**
26 **indebtedness described in Article XI, section 11 (11)(d), of the Oregon Con-**
27 **stitution.**

28 **“[(5)] (6) Except as permitted under Article VII (Amended), section 2, of**
29 **the Oregon Constitution, this section and ORS 305.445, no person shall con-**
30 **test, in any action, suit or proceeding in the circuit court or any other court,**

1 any matter within the jurisdiction of the tax court.

2 **“SECTION 37.** ORS 305.501 is amended to read:

3 “305.501. (1) Except as provided in subsection (2) of this section, an appeal
4 to the tax court shall be heard by a tax court magistrate unless specially
5 designated by the tax court judge for hearing in the regular division. In any
6 matter arising under the property tax laws and involving a county or county
7 assessor that is designated for hearing in the regular division, the Depart-
8 ment of Revenue shall be substituted for the county as a party. The plaintiff
9 or petitioner in the appeal is not required to pay any additional filing fee
10 if the proceeding is specially designated by the tax court judge for hearing
11 in the regular division.

12 “(2) A party to the appeal may request mediation, or the tax court on its
13 own motion may assign the matter to mediation. If the mediation does not
14 result in an agreed settlement within 60 days after the end of the mediation
15 session, the appeal shall, absent a showing of good cause for a continuance,
16 be assigned to a magistrate for hearing.

17 “(3) The tax court, with the assistance of the State Court Administrator,
18 shall establish procedures for magistrate division hearings and mediation.

19 “(4)(a) Subject to the rules of practice and procedure established by the
20 tax court, a magistrate is not bound by common law or statutory rules of
21 evidence or by technical or formal rules of procedure, and may conduct the
22 hearing in any manner that will achieve substantial justice. A hearing may
23 be conducted in person or by telephone. Magistrates may confer with each
24 other in order to reach a decision on any matter.

25 “(b) All written magistrate decisions shall be mailed to the parties to the
26 appeal and to the Department of Revenue, **or, for decisions regarding a**
27 **tax described in ORS 305.410 (3), to a local government’s tax adminis-**
28 **trator**, within five days after the date of entry of the written decision.

29 “(5)(a) Any party dissatisfied with a written decision of a magistrate may
30 appeal the decision to the judge of the tax court by filing a complaint in the

1 regular division of the tax court within 60 days after the date of entry of the
2 written decision.

3 “(b) If a decision of a magistrate involves any matter arising under the
4 property tax laws and a county was a party to the proceeding before the
5 magistrate, the Department of Revenue may file a notice of appeal whether
6 or not the department had intervened in the proceeding before the
7 magistrate. In such cases, the department shall appear before the tax court
8 judge in any proceeding on appeal.

9 “(c) If a decision of a magistrate involves any matter arising under the
10 property tax laws and a party other than a county appeals the decision to
11 the tax court judge, the Department of Revenue shall be the defendant.

12 “(d) Appeal to the judge of the tax court is the sole and exclusive remedy
13 for review of a written decision of a magistrate.

14 “(6) Appeal of a final decision of a magistrate before the judge of the tax
15 court shall be as provided in ORS 305.425 (1) and 305.570.

16 “(7) If no appeal is taken to the tax court judge within 60 days, the de-
17 cision of the magistrate shall become final. The tax court shall enter a
18 judgment enforcing all final decisions of the magistrate, which judgment
19 shall be binding upon all parties. ORS 305.440 (2) applies to the final deter-
20 mination of any property tax matter.

21 **“SECTION 38.** ORS 305.560 is amended to read:

22 “305.560. (1)(a) Except for an order, or portion thereof, denying the dis-
23 cretionary waiver of penalty or interest by the Department of Revenue, **or,**
24 **for a tax described in ORS 305.410 (3), by a local government’s tax ad-**
25 **ministrator,** an appeal under ORS 305.275 may be taken by filing a com-
26 plaint with the clerk of the Oregon Tax Court at its principal office at
27 Salem, Oregon, within the time required under ORS 305.280.

28 “(b) The clerk of the tax court shall serve copies of all complaints and
29 petitions on the department, or, if applicable, on a local government admin-
30 istering a tax described in ORS 305.410 (3). Service upon the department or

1 the local government shall be accomplished by the clerk of the tax court
2 filing the copy of the complaint with the Director of the Department of
3 Revenue or the administrator of the tax imposed by the local government.
4 Except as otherwise provided by law, other service shall be accomplished as
5 provided in the rules of practice and procedure promulgated by the tax court.

6 “(c)(A) The complaint shall be entitled in the name of the person filing
7 the same as plaintiff and the department, county, taxpayer or other person
8 or entity as defendant. If the complaint relates to value of property for ad
9 valorem property tax purposes and the county has made the appraisal, the
10 complaint shall be entitled in the name of the person filing the same as
11 plaintiff and the county assessor as defendant.

12 “(B) If any, a copy of the order of the department or property value ap-
13 peals board shall be attached to the complaint.

14 “(2) The complaint shall state the nature of the plaintiff’s interest, the
15 facts showing how the plaintiff is aggrieved and directly affected by the or-
16 der, act, omission or determination and the grounds upon which the plaintiff
17 contends the order, act, omission or determination should be reversed or
18 modified. A responsive pleading shall be required of the defendant.

19 “(3) In any case in which the taxpayer is not the appealing party, a copy
20 of the complaint shall be served upon the taxpayer by the appealing party
21 by certified mail within the period for filing an appeal, and an affidavit
22 showing such service shall be filed with the clerk of the tax court. A copy
23 of the order of the department, if any, shall be attached to the complaint.
24 The taxpayer shall have the right to appear and be heard.

25 “(4)(a) At any time in the course of any appeal before the tax court, the
26 department may intervene as a matter of right. A copy of any order or
27 judgment issued by the tax court in any case in which the department is an
28 intervenor shall be served upon the department in the manner provided in
29 subsection (1)(b) of this section.

30 “(b) The tax court, in its discretion, may permit other interested persons

1 to intervene by filing a complaint in such manner and under such conditions
2 as the court may deem appropriate.

3 **“SECTION 39.** ORS 305.560, as operative until July 1, 2024, is amended
4 to read:

5 “305.560. (1)(a) Except for an order, or portion thereof, denying the dis-
6 cretionary waiver of penalty or interest by the Department of Revenue, **or,**
7 **for a tax described in ORS 305.410 (3), by a local government’s tax ad-**
8 **ministrator,** an appeal under ORS 305.275 may be taken by filing a com-
9 plaint with the clerk of the Oregon Tax Court at its principal office at
10 Salem, Oregon, within the time required under ORS 305.280.

11 “(b) The clerk of the tax court shall serve copies of all complaints and
12 petitions on the department, or, if applicable, on a local government admin-
13 istering a tax described in ORS 305.410 (3). Service upon the department or
14 the local government shall be accomplished by the clerk of the tax court
15 filing the copy of the complaint with the Director of the Department of
16 Revenue or the administrator of the tax imposed by the local government.
17 Except as otherwise provided by law, other service shall be accomplished as
18 provided in the rules of practice and procedure promulgated by the tax court.

19 “(c)(A) The complaint shall be entitled in the name of the person filing
20 the same as plaintiff and the department, county, taxpayer or other person
21 or entity as defendant. If the complaint relates to value of property for ad
22 valorem property tax purposes and the county has made the appraisal, the
23 complaint shall be entitled in the name of the person filing the same as
24 plaintiff and the county assessor as defendant.

25 “(B) If any, a copy of the order of the department or [*board of property*
26 *tax appeals*] **property value appeals board** shall be attached to the com-
27 plaint.

28 “(2) The complaint shall state the nature of the plaintiff’s interest, the
29 facts showing how the plaintiff is aggrieved and directly affected by the or-
30 der, act, omission or determination and the grounds upon which the plaintiff

1 contends the order, act, omission or determination should be reversed or
2 modified. A responsive pleading shall be required of the defendant.

3 “(3) In any case in which the taxpayer is not the appealing party, a copy
4 of the complaint shall be served upon the taxpayer by the appealing party
5 by certified mail within the period for filing an appeal, and an affidavit
6 showing such service shall be filed with the clerk of the tax court. A copy
7 of the order of the department, if any, shall be attached to the complaint.
8 The taxpayer shall have the right to appear and be heard.

9 “(4)(a) At any time in the course of any appeal before the tax court, the
10 department may intervene as a matter of right. A copy of any order or
11 judgment issued by the tax court in any case in which the department is an
12 intervenor shall be served upon the department in the manner provided in
13 subsection (1)(b) of this section.

14 “(b) The tax court, in its discretion, may permit other interested persons
15 to intervene by filing a complaint in such manner and under such conditions
16 as the court may deem appropriate.

17 **“SECTION 40.** ORS 305.570 is amended to read:

18 “305.570. (1)(a) Any person, including a county assessor, [or] county tax
19 collector **or, for a tax described in ORS 305.410 (3), a local government’s**
20 **tax administrator**, aggrieved by and affected by a written decision of a tax
21 court magistrate issued under ORS 305.501, or any person seeking a remedy
22 in the tax court provided by statute, other than as provided in ORS 305.275
23 (1), may appeal to the regular division of the Oregon Tax Court, and appeal
24 shall be perfected in the manner provided in ORS 305.404 to 305.560.

25 “(b) Except for an appeal brought by a county assessor, [or] county tax
26 collector **or, for a tax described in ORS 305.410 (3), a local government’s**
27 **tax administrator**, the order being appealed under this subsection must af-
28 fect the person or the property of the person making the appeal or property
29 for which the person making the appeal holds an interest that obligates the
30 person to pay taxes imposed on the property. As used in this paragraph, an

1 interest that obligates the person to pay taxes includes a contract, lease or
2 other intervening instrumentality.

3 “(2) A taxpayer or political subdivision affected by a determination of the
4 Department of Revenue authorized under ORS 305.620 may appeal to the tax
5 court as provided in ORS 305.620.”.

6 In line 45, delete “29” and insert “41”.

7 On page 21, line 6, delete “30” and insert “42”.

8
