74TH OREGON LEGISLATIVE ASSEMBLY 2007 Regular Session   MEASURE: HB 2234
STAFF MEASURE SUMMARY   CARRIER: Sen. Atkinson
SENATE REVENUE & FINANCE COMMITTEE

REVENUE: No Revenue Impact
FISCAL: No Fiscal Impact

Action:		Do pass
Vote:		5-0-0
	Yeas:	Burdick, G. George, Monroe, Starr, Deckert
	Nays:	
	Exc.:	
Prepared By:		Mary Ayala, Economist
Meeting Dates:		5/16

WHAT THE BILL DOES: Eliminates duplicate appeals process. Inserts ORS 305.560 in ORS 311.223 (4) which will change the current appeals process for persons aggrieved of an assessment on omitted property. ORS 305.560 requires that, except for an order denying a discretionary waiver of penalty and interest by the Department of Revenue, a person's appeal is initiated by filing a claim with the clerk of the Oregon Tax Court, at its principal office in Salem Oregon. Inserts ORS 305.280 in ORS 311.223 (4). ORS 305.280 (1) describes the time for filing appeals by referencing ORS 305.275 which states that an aggrieved person may appeal to the magistrate division of the Oregon Tax Court within 90 days, but in no event later than 1 year, from the date when the act or omission occurred, or from the date that an order of determination is made. ORS 305.280 (5) stipulates that the Tax Court will issue a written decision rejecting a petition from an aggrieved party; and reasons will be included that explain the basis for the denial. Effective 91 days after sine die.

ISSUES DISCUSSED:
   • That filing an appeal directly with the Tax Court simplifies a taxpayer's appeal process.

EFFECT OF COMMITTEE AMENDMENTS: None

BACKGROUND: Under current law, a person aggrieved by an assessment of omitted property, (i.e., property that the tax assessor determines should be added to the tax roll) may appeal to the tax court by initially giving notice to either the tax assessor or the Department of Revenue. The time limits for filing appeals and the process by which persons are informed of denials are not defined by statute, but in a manner provided for by the board of property tax appeals.

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This summary has not been adopted or officially endorsed by action of the committee.