74th OREGON LEGISLATIVE ASSEMBLY - 2007 Regular Session STAFF MEASURE SUMMARY Senate Committee on Judiciary

MEASURE: CARRIER:

HB 2319 Sen. Burdick

FISCAL: No fiscal impact Action: Do Pass Vote: 4 - 0 - 1 Yeas: Beyer, Kruse, Prozanski, Burdick Nays: 0 Exc.: Walker Prepared By: Miranda Plummer, Counsel Meeting Dates: 3/13	KEVENUE: No revenue impact	
Vote:4 - 0 - 1Yeas:Beyer, Kruse, Prozanski, BurdickNays:0Exc.:WalkerPrepared By:Miranda Plummer, Counsel	FISCAL: No fiscal impact	
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Nays: 0 Exc.: Walker Prepared By: Miranda Plummer, Counsel	Vote:	4 - 0 - 1
Exc.:WalkerPrepared By:Miranda Plummer, Counsel	Yeas:	Beyer, Kruse, Prozanski, Burdick
Prepared By: Miranda Plummer, Counsel	Nays:	0
	Exc.:	Walker
Meeting Dates: 3/13	Prepared By:	Miranda Plummer, Counsel
	Meeting Dates:	3/13

DEVENUE. No revenue impost

WHAT THE MEASURE DOES: Requires the Department of Revenue to notify the county treasurer of high value appeals. Specifies that the relevant tax court is the Oregon Tax Court.

ISSUES DISCUSSED:

How the notification responsibility shifted to the Oregon Tax Court ٠

EFFECT OF COMMITTEE AMENDMENT: No amendment.

BACKGROUND: Presently, it is the Oregon Tax Court's duty to notify the county treasurer of high value appeals. An appeal is high value if the total value of the action exceeds one fourth of one percent of the total assessed value in the county. Prior to the 1997 version of the law, notification was the Department of Revenue's responsibility. Prior to the 1997 version of ORS 311.814, notification of the county treasurer was the Department of Revenue's responsibility. When the Tax Court's Magistrate Division was established, all Tax Court-related statutes changed and the notification duty was assigned to the court.