REVENUE: FISCAL:	No Revenue Impact No Fiscal Impact	
Action:	Do Pass	
Vote:	10-0-0	
	Yeas:	Baily, Bentz, Berger, Bruun, Gelser, Kahl, Read, Riley, Sprenger, Barnhart
	Nays:	0
	Exc.:	0
Prepared By:		Dae Baek, Economist
Meeting Dates:		1/29, 2/10

**WHAT THE BILL DOES:** Stipulates that the 30-day appeal period will trigger at the time of delivery when the final order of the local property tax board is personally delivered to the appellant.

## **ISSUES DISCUSSED:**

## **EFFECT OF COMMITTEE AMENDMENTS:**

**BACKGROUND:** ORS 305.280 approves an alternative delivery option of personal delivery (hand delivery) as an acceptable means of getting the final order of the local property tax board to the appellant. It fails to specify the start date of appeal for hand-delivered orders.