**Fiscal:**          No Fiscal Impact
**Revenue:**       No Revenue Impact
**Meeting Dates:**  02/09, 02/18

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**WHAT THE MEASURE DOES:**
Clarifies appeals right, of any party to an appeal, to appeal entire unit of property value as defined in ORS 310.160.

**ISSUES DISCUSSED:**
- Definition of unit of property
- Possibility of deterrent effect on filing appeals
- Changes in value following appeals
- Tax court authority to decrease or increase value
- Impact on appeals of lessees
- Common ownership.

**EFFECT OF COMMITTEE AMENDMENT:**

The -1 amendment would narrow the unit of property definition referenced in ORS 310.160 to only include ORS 310.160(1) which limits the definition to contiguous property under common ownership. REVENUE: Has minimal revenue impact

**BACKGROUND:**
Under current law when a party appeals the real market value of one or more components of a property tax account, any other party to the appeal may appeal any value of the property tax account being appealed. However, there is opportunity to selectively appeal accounts which are only a single component of an overall unit of property. If for example one account is valued high while another account is valued low, and the value of the entire unit of property is not in dispute, then only appealing the value of the account that is valued high could lead to a lowering of the overall value of the account even though the overall value is not in dispute.

Changes provided in House Bill 2483 would allow other parties to an appeal, to appeal the value as it relates to the entire unit of property which could be the summation of several accounts and their values. For example, if an appeal was brought by the property owner specific to a single tax account, other parties to the appeal such as the county assessor could appeal other tax accounts of the property so long as the accounts comprise the same unit of property.