

**HB 2331 STAFF MEASURE SUMMARY**

**House Committee On Revenue**

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**Prepared By:** Jaime McGovern, Economist

**Meeting Dates:** 2/23

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**WHAT THE MEASURE DOES:**

Excludes over-the-air broadcasting from meaning of “communication” for purposes of central assessment for property taxation. Takes effect on 91st day following adjournment sine die.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

The default for property taxation in Oregon is assessment by the county assessors, and taxation by local taxing districts. However, certain connected and communications property is centrally assessed by the Oregon Department of Revenue, which assigns value to the property as components of an integrated system. Oregon Statute 308.505 identifies and defines property subject to central assessment. Currently, communication property is centrally assessed, and equipment used for over-the-air broadcasting is not specified by name. Property not included in central assessment would be, by default, assessed and taxed locally.