

HB 2237 A STAFF MEASURE SUMMARY

Senate Committee On Finance and Revenue

Prepared By: Beau Olen, Economist

Meeting Dates: 4/4, 4/18

WHAT THE MEASURE DOES:

Increases term for members of Board of Property Tax Appeals (BOPTA) from one year to two years. Clarifies how BOPTA members are selected. Applies to selections made on or after effective date. Takes effect 91st day after sine die.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

Each county BOPTA is authorized to receive taxpayer appeals for the value of taxed property. This includes real market value, maximum assessed value, specially assessed value, and assessed value. The appeals process is limited to value and does not include tax amounts. The relevant values are those as of January 1 of the assessment year, not at the time of appeal.

Training BOPTA members is costly. A longer term will increase the return from training a BOPTA member.