

**HB 2086 A STAFF MEASURE SUMMARY**

**Senate Committee On Finance and Revenue**

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**Prepared By:** Beau Olen, Economist

**Meeting Dates:** 4/18, 5/10

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**WHAT THE MEASURE DOES:**

Allows petitioner to request correction to property tax roll for current tax year and up to five preceding years. Makes corrections of assessment and tax roll mandatory. Requires Department of Revenue to add information to property tax bill about how to contact county assessor with questions if property's assessed value for current tax year increased by more than three percent over prior tax year. Applies to tax years beginning on or after July 1, 2024. Takes effect 91st day after sine die.

**ISSUES DISCUSSED:**

- Taxpayer experience with assessor mistake and appeals process

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

Currently, the current owner of property or other person obligated to pay taxes imposed on property may petition the county assessor for a correction of the maximum assessed value of the property for the current tax year. Correction of some errors on assessment and tax roll are not mandatory.

Assessed value can increase by more than 3 percent over the prior tax year due to:

- Improvements made to the property
- A broad decline in property value, resulting in assessed value equal to real market value, followed by more than 3 percent growth in real market value