

HB 2237 A STAFF MEASURE SUMMARY

Carrier: Rep. Morgan

House Committee On Revenue

Action Date: 03/14/23

Action: Do pass with amendments. (Printed A-Eng.)

Vote: 7-0-0-0

Yeas: 7 - Levy B, Marsh, Nathanson, Nguyen D, Reschke, Smith G, Walters

Fiscal: Has minimal fiscal impact

Revenue: No revenue impact

Prepared By: Beau Olen, Economist

Meeting Dates: 2/16, 3/14

WHAT THE MEASURE DOES:

Increases the duration of the term of service for members of the Board of Property Tax Appeals (BOPTA) from one year to two years. Clarifies how members of BOPTA are appointed/selected. Applies to appointments/selections made on or after the effective date of this act. Takes effect 91st day following adjournment sine die.

ISSUES DISCUSSED:

- An increase in the duration of the term of service for members of BOPTA may provide a higher return on investment of training members.

EFFECT OF AMENDMENT:

Replaces the proposed four-year term with a two-year term.

BACKGROUND:

Each county's BOPTA is authorized to receive taxpayer appeals for the value of their 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.

Tax revenue is not impacted by the term of service of BOPTA members and is not impacted by the housekeeping changes that clarify of how members of BOPTA are appointed/selected per ORS 309.020 and 309.067.