

Background

For property tax purposes, airlines are centrally-assessed by the Department of Revenue. The bill increases from 75,000 to 90,000 pounds gross taxi weight the threshold for aircraft which ORS 308.565(5) requires be assessed at 60 percent of their value.

Administrative Topic

The bill makes the changes applicable beginning July 1, 2023, yet the bill itself would not be effective until potentially late September, near the time county assessors would have to freeze the property tax roll and turn it over to county collectors. That means in the latter part of 2023, department and county staff would have to make roll corrections for any taxpayers whose aircraft fall within the 75,000 through 90,000 pounds range.

The easiest solution would be to change the date of applicability to July 1, 2024.

Agency Contact

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