

Enrolled Senate Bill 267

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with pre-session filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Joint Interim Committee on Judiciary for Oregon Tax Court, Judicial Department)

CHAPTER

AN ACT

Relating to tax court jurisdiction.

Be It Enacted by the People of the State of Oregon:

SECTION 1. Section 2 of this 2005 Act is added to and made a part of ORS 305.404 to 305.560.

SECTION 2. When the determination of real market value or the correct valuation of any property subject to special assessment is an issue before the tax court, the court has jurisdiction to determine the real market value or correct valuation on the basis of the evidence before the court, without regard to the values pleaded by the parties.

SECTION 3. Section 2 of this 2005 Act applies to any appeal filed in the tax court on or after the effective date of this 2005 Act and to any appeal pending in the tax court on the effective date of this 2005 Act.

Passed by Senate February 22, 2005

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Secretary of Senate

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President of Senate

Passed by House May 31, 2005

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Speaker of House

Received by Governor:

.....M.,....., 2005

Approved:

.....M.,....., 2005

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Governor

Filed in Office of Secretary of State:

.....M.,....., 2005

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Secretary of State