

# 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)

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Establishes jurisdiction for tax court to determine real market value or valuation of specially assessed property for property tax purposes based on evidence before court, without regard to values pleaded by parties.

Applies to appeals filed on or after effective date of Act and to appeals pending in tax court on effective date of Act.

## A BILL FOR AN ACT

1  
2 Relating to tax court jurisdiction.

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

4 **SECTION 1. Section 2 of this 2005 Act is added to and made a part of ORS 305.404 to**  
5 **305.560.**

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

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

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**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.