

HOUSE AMENDMENTS TO SENATE BILL 268

By COMMITTEE ON REVENUE

June 1

1 On page 1 of the printed bill, line 3, after “305.392,” insert “305.403.”

2 On page 7, after line 34, insert:

3 **“SECTION 12. Sections 13 and 14 of this 2005 Act are added to and made a part of ORS**
4 **305.404 to 305.560.**

5 **“SECTION 13. (1) The Legislative Assembly finds that:**

6 **“(a) Principal and secondary industrial property that is appraised by the Department of**
7 **Revenue under ORS 306.126 and property that is centrally assessed by the department under**
8 **ORS 308.505 to 308.665 involve large amounts of property value and complex appraisal issues.**

9 **“(b) Appeals of the value of principal and secondary industrial property or centrally as-**
10 **essed property can have significant impact on the stable funding of essential local govern-**
11 **ment services because of the fiscal consequences of substantial tax refunds.**

12 **“(c) The citizens of this state and the owners of industrial or centrally assessed property**
13 **are best served by the efficient resolution of property tax appeals related to these properties.**

14 **“(2) The Legislative Assembly declares that it is the policy of this state to strongly en-**
15 **courage taxpayers, local governments, the department and the Oregon Tax Court to resolve**
16 **appeals related to the value of principal or secondary industrial property or centrally as-**
17 **essed property as quickly and efficiently as possible, in order to reduce the financial impacts**
18 **of lengthy appeal processes.**

19 **“SECTION 14. The Department of Revenue shall consider the findings and declarations**
20 **of the Legislative Assembly under section 13 of this 2005 Act when adopting administrative**
21 **rules related to appeals to the Oregon Tax Court of the value of principal or secondary in-**
22 **dustrial property or centrally assessed property, in order to ensure that the rules that the**
23 **department adopts promote the objectives of quick and efficient resolution of these appeals.**

24 **“SECTION 15. ORS 305.403 is amended to read:**

25 **“305.403. (1) In the case of a taxpayer dissatisfied with the assessed or specially assessed value**
26 **of land or improvements of a principal or secondary industrial property, the taxpayer may elect**
27 **to proceed directly to the tax court. An appeal involving the assessed or specially assessed**
28 **value of both the land and improvements of a principal or secondary industrial property must**
29 **be brought together in the same forum, whether the forum is the board of property tax ap-**
30 **peals or the tax court.**

31 **“(2) Election shall be made by filing a complaint with the tax court in the manner as other**
32 **complaints are filed under ORS 305.560 within the time otherwise prescribed for filing an appeal to**
33 **the board of property tax appeals. An election under this subsection may not be revoked and the**
34 **taxpayer shall have no further right of appeal to the county board of property tax appeals.**

35 **“(3)(a) The complaint shall be entitled in the name of the person filing the complaint as**

1 plaintiff, and the Department of Revenue [or] **and** the county assessor[, *whichever did the appraisal,*
2 *as defendant*] **as defendants. In answering and defending against the allegations of the com-**
3 **plaint:**

4 “(A) **The department shall respond only to those allegations that relate to the appraisal**
5 **or assessment performed by the department; and**

6 “(B) **The county assessor shall respond only to those allegations that relate to the ap-**
7 **praisal or assessment performed by the county assessor.**

8 “(b) **The department and the county assessor shall both remain parties to a proceeding**
9 **described in this subsection unless either party is dismissed by order of the court.**

10 “(4) Service of the complaint upon the department **and the county assessor** shall be accom-
11 plished by the clerk of the tax court [*filing the certified*] **mailing a** copy of the complaint [*with*] **to**
12 the Director of the Department of Revenue **and to the county assessor.** [*Service on the county*
13 *assessor shall be accomplished by certified mail and an affidavit showing the service shall be filed with*
14 *the clerk of the tax court.*]

15 “[4] (5) Upon an appeal directly to the tax court under this section, [*the presiding magistrate*
16 *shall cause notice of the appeal to be given to*] the county board of property tax appeals[, *and*] **shall**
17 **dismiss** any appeal filed with the board involving the issue of assessed value or specially assessed
18 value for the same property for the same tax year [*shall be dismissed*].

19 “[5] (6) As used in this section, ‘principal industrial property’ and ‘secondary industrial prop-
20 erty’ have the meanings given the terms under ORS 306.126 and include those properties appraised
21 by the department for ad valorem property tax purposes.

22 “**SECTION 16. The amendments to ORS 305.403 by section 15 of this 2005 Act apply to**
23 **appeals filed on or after the effective date of this 2005 Act.”.**

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