

# House Bill 2569

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed (at the request of House Interim Committee on Revenue)

## 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**.

Authorizes county assessor to order deferred billing credit to taxpayer if dollar amount at issue in property tax appeal exceeds \$1 million.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to property tax appeals; and prescribing an effective date.

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

4 **SECTION 1. (1) Whenever any property value or claim for exemption or cancellation of**  
5 **a property tax assessment is appealed, if the dollar amount at issue exceeds \$1 million, the**  
6 **assessor of the county in which the property is located may order the officer in charge of**  
7 **the assessment and tax roll to include a deferred billing credit in the property tax statement**  
8 **of the property or in a separate notice of deferred billing.**

9 (2) For purposes of this section, the dollar amount at issue includes the dollar amount  
10 at issue:

11 (a) For all tax years to which the appeal relates and any subsequent tax year for which  
12 the value on the roll may be affected by a final determination in the appeal; and

13 (b) For all property that is the subject of an appeal and that is attributable to a single  
14 business enterprise, regardless of whether the property is the subject of separate appeals or  
15 owned by separate taxpayers.

16 (3) Any amount paid after notice of a deferred billing credit in a property tax statement  
17 or a separate notice of deferred billing is mailed that exceeds the amount due after applying  
18 the deferred billing credit shall be returned to the taxpayer without interest.

19 (4) Inclusion of a deferred billing credit in a property tax statement or a separate notice  
20 of deferred billing does not give rise to a cause of action other than an action to ensure  
21 proper application of the provisions of this section.

22 (5) For purposes of this section, the county assessor shall determine a deferred billing  
23 credit as the dollar amount necessary to address the risk presented by an appeal with re-  
24 spect to the tax year that is the subject of the property tax statement of the property, or  
25 of the separate notice of deferred billing, in which the deferred billing credit is included.

26 (6) The county assessor may order issuance of a separate notice of deferred billing pur-  
27 suant to this section at any time during a tax year to which an appeal relates and any sub-  
28 sequent tax year for which the value on the roll may be affected by a final determination in  
29 the appeal.

30 (7) As used in this section:

**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.

1 (a) "Property tax statement" means the document described in ORS 311.250.

2 (b) "Separate notice of deferred billing" means a notice to the taxpayer, other than the  
3 property tax statement, that the provisions of this section apply and that tax amounts at-  
4 tributable to contested value under appeal or potentially affected by the appeal will either  
5 be refunded or cease to be delinquent until resolution of the appeal.

6 SECTION 2. Section 1 of this 2011 Act applies to appeals active on, or filed on or after,  
7 the effective date of this 2011 Act.

8 SECTION 3. This 2011 Act takes effect on the 91st day after the date on which the 2011  
9 session of the Seventy-sixth Legislative Assembly adjourns sine die.

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