

**SENATE REVENUE COMMITTEE**  
**March 3, 2003 1:00 PM STATE CAPITOL BUILDING**

Members Present: Senator Ryan Deckert, Chair  
Senator Ted Ferrioli, Vice Chair  
Senator Tony Corcoran  
Senator Lenn Hannon  
Senator Charlie Ringo  
Senator Bruce Starr

Witnesses Present: Tom Linhares, Oregon State Association of County Assessors  
Gary Bartholomew, Oregon Association of County Tax Collectors  
Dexter Johnson, Legislative Counsel

Staff Present: Mazen Malik, Legislative Revenue Office  
Paul Warner, Legislative Revenue Office  
Tara Lantz, Committee Assistant

**TAPE 46, SIDE A**

003 Chair Deckert Calls meeting to order at 1:06pm.

OPENS PUBLIC HEARING ON HB 2024

013 Mazen Malik Explains HB 2024 which allows the Board of Property Tax Appeal to treat a petition as withdrawn if it has been resolved by stipulation. Exhibit 1.

032 Tom Linhares Testifies in support of HB 2024 because it simplifies the process of changing property value when both the assessor and the property owner are in agreement by eliminating hearings in front of the Board of Property Tax Appeal.

062 Sen. Corcoran Asks if the bill eliminates the ability of a person who was going to go forward with an appeal to obtain the information that it was a stipulated withdrawal.

074 Linhares Responds that it is assumed there would not be any further appeals because both the property owner and assessor would be in agreement.

085 Sen. Corcoran States that he is concerned about how the bill is written because if a person tries to argue a change and does research for an appeal it would only be recorded as a withdrawal. Suggests that it be recorded as a stipulation rather than withdrawal so that a person doing research could ask for histories on stipulations.

117 Linhares States that they could accommodate Sen. Corcoran by reworking the language of the bill and create a new category.

119 Sen. Ringo States that it seems odd to create a whole new category because he doesn't see any reason why a person would appeal when they were in agreement.

126 Sen. Corcoran Suggests they use the language stipulated withdrawal so that people could still research withdrawn appeals.

129 Sen. Ringo States that people could withdrawal appeals for various reasons and that if people understood that a withdrawn appeal meant that in high likelihood there

was a stipulated settlement there would be no reason to change the language of the bill.

- 138 Linhares States that they are required to give a copy of a signed stipulation to the Board so they have it in their records and suggests that they could have withdrawn by stipulation in the record and don't even have to change the language of the statute.
- 146 Sen. Deckert States that by doing it administratively the language of the bill would not need to be changed.
- 148 Sen. Corcoran States that he wants clear record in the floor speech that it is understood that the county would be able to discern withdrawn without any stipulation with withdrawn with a stipulation.
- 158 Sen. Hannon States that the courts have ruled the nothing can be used from the committee and that it needs to be made clear in the floor speech so that if the courts go back to the floor speech to look for legislative intent that it is clear.
- 170 Sen. Corcoran States that reading it into the floor speech would satisfy him.

CLOSES PUBLIC HEARING ON HB 2024

OPENS WORK SESSION ON HB 2024

- 188 Sen. Corcoran MOTION: MOVES HB 2024 TO THE SENATE FLOOR WITH A DO PASS RECOMMENDATION WITH THE DISCUSSION.
- 195 Sen. Deckert ORDER: HEARING NO OBJECTION, MOTION PASSES: 6-0-0.  
Sen. Corcoran will carry the bill on the Senate Floor.

CLOSES WORK SESSION ON HB 2024

OPENS PUBLIC HEARING ON HB 2025

- 199 Malik Explains HB 2025 which allows the county assessor and property owner to reach an agreement on adjusting property value even when a petition has been submitted to the Board of Property Tax Appeal as long as the agreement occurs prior to the Board meeting. Exhibit 2.
- 219 Linhares Testifies in support of HB 2025 because it simplifies the process of changing property value when the assessor and property owner are in agreement by allowing the assessors to lower the value immediately without waiting to see if an appeal has been filed.
- 252 Sen. Hannon Asks why the statute was created and why flexibility should be given to the assessors.
- 263 Linhares Responds that the process has evolved and that it used to be that assessors could not change the property value until March.
- 275 Sen. Hannon Asks if the assessors are not trying to simplify something that doesn't need to be simplified and suggests that the Board of Appeals was created for a reason.
- 283 Linhares Responds that the reason the assessors have been given more flexibility is because under Measure 50 it doesn't matter when they lower property values because it won't affect rates.

- 301 Sen. Hannon Asks if this statute would apply to a large utility holder.
- 304 Linhares Responds that he doesn't think so because the values are established by the Department of Revenue.  
Discussion follows.
- 325 Sen. Hannon Asks if this bill would allow the assessor to change a property value that was found to be wrong.
- 334 Linhares Responds affirmatively.
- 340 Sen. Hannon Asks if current statute only allows the appeals board to change the value.
- 342 Linhares Responds that the assessors currently have the authority to change the value but only if no appeal has been filed with the board.
- 362 Sen. Deckert Asks if there has ever been a case where there has been some merit in waiting for the two months.
- 372 Linhares Responds negatively.

CLOSES PUBLIC HEARING ON HB 2025

OPENS WORK SESSION ON HB 2025

- 390 Sen. Hannon MOTION: MOVES HB 2025 TO THE SENATE FLOOR WITH A DO PASS RECOMMENDATION.
- 396 Sen. Deckert ORDER: HEARING NO OBJECTION, MOTION PASSES: 5-0-1. SENATOR EXCUSED: RINGO.  
Sen. Corcoran will carry the bill on the Senate Floor.

CLOSES WORK SESSION ON HB 2025

OPENS PUBLIC HEARING ON HB 2026

- 401 Malik Explains HB 2026 which eliminates the need for annual exemption application of water associations if ownership of property stays the same. Exhibit 3.

**TAPE 47, SIDE A**

- 001 Linhares Testifies in support of HB 2026 because it reduces paperwork created by making water associations re-apply every year when there haven't been any changes.
- 014 Sen. Deckert Asks if there is currently anything to ensure that usage stays the same.
- 018 Linhares Responds that currently it is reflected in the annual application but that he isn't sure that people fill them out completely.

CLOSES PUBLIC HEARING ON HB 2026

OPENS WORK SESSION ON HB 2026

- 032 Sen. Starr MOTION: MOVES HB 2027 TO THE SENATE FLOOR WITH A DO PASS RECOMMENDATION.
- 035 Sen. Deckert ORDER: HEARING NO OBJECTION, MOTION PASSES: 5-0-1. SENATOR

EXCUSED: RINGO.  
Sen. Corcoran will carry the bill on the Senate Floor.

CLOSES WORK SESSION ON HB 2026

OPENS PUBLIC HEARING ON HB 2027

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| 046 | Malik            | Explains HB 2027 which aligns the list of people entitled to receive property tax refund to the ones who are eligible for the refund. Exhibit 4. |
| 065 | Gary Bartholomew | Testifies in support of HB 2027 because it brings two different statutes into conformity. Exhibit 5.   |

CLOSES PUBLIC HEARING ON HB 2027

OPENS WORK SESSION ON HB 2027

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| 092 | Sen. Starr   | MOTION: MOVES HB 2027 TO THE SENATE FLOOR WITH A DO PASS RECOMMENDATION.   |
| 103 | Sen. Deckert | ORDER: HEARING NO OBJECTION, MOTION PASSES: 5-0-1. SENATOR EXCUSED: RINGO.<br>Sen. Corcoran will carry the bill on the Senate Floor. |

CLOSES WORK SESSION ON HB 2027

OPENS PUBLIC HEARING ON HB 2424

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| 122 | Paul Warner    | Explains HB 2424 which adjusts grammar and syntax, repeals obsolete statutes, and conforms language to existing statutes. Exhibit 6.<br><br>Discussion follows. |
| 145 | Dexter Johnson | Testifies in support of HB 2424 because it corrects internal references and re-order definitions.   |

CLOSES PUBLIC HEARING ON HB 2424

OPENS WORK SESSION ON HB 2424

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| 180 | Sen. Corcoran | MOTION: MOVES HB 2424 TO THE SENATE FLOOR WITH A DO PASS RECOMMENDATION.   |
| 189 | Sen. Deckert  | ORDER: HEARING NO OBJECTION, MOTION PASSES. SENATORS EXCUSED: FERRIOLI, RINGO.<br>Sen. Courtney will carry the bill on the Senate Floor. |
| 206 | Sen. Deckert  | Adjourns meeting at 1:49pm.  |

Tape Log Submitted by,

Tara Lantz, Committee Assistant Reviewed by Kim Taylor James

Exhibit Summary:

1. HB 2024, Mazen Malik, Staff Measure Summary, 1p.
2. HB 2025, Mazen Malik, Staff Measure Summary, 1p.
3. HB 2026, Mazen Malik, Staff Measure Summary, 1p.
4. HB 2027, Mazen Malik, Staff Measure Summary, 1p.
5. HB 2027, Gary Bartholomew, Written Testimony, 1p.
6. HB 2424, Paul Warner, Staff Measure Summary, 1p.