

Rules Advisory Committee Meeting

The Oregon Department of Revenue (DOR) will be holding the third in an ongoing series of Rules Advisory Committee (RAC) meetings on May 31, 2022. The RAC will help the department develop administrative rules to determine how to recalculate the maximum assessed value (MAV) of properties participating in partial exemptions of assessed value (AV).

Property is taxed on its AV, which is the lower of its real market value or its MAV. A property's MAV is the taxable value limit established for each property, in accordance with Article XI, Section 11 of the Oregon Constitution.

In developing the administrative rules, the department is interested in identifying which taxpayers will benefit and which will be disadvantaged by the recalculation of MAV of property as well as how to minimize the magnitude of the effects.

At its third meeting on May 31, 2022, the RAC will review key concepts, continue exploring specific examples of how various rule options would affect specific properties, and seek input regarding the options.

The RAC is an important part of the rule-adoption process and DOR wants to ensure affected taxpayers provide input during the consideration of possible rules. The meeting will be open to the public who can listen to the virtual meeting through the Zoom link below. A portion of the meeting agenda will allow an opportunity for public comment.

Location: Virtual via Zoom

Date and Time:

Tuesday, May 31, 2022, 1:00 p.m. to 3:00 p.m.

Join ZoomGov Meeting

<https://www.zoomgov.com/j/1604581445>

Meeting ID: 160 458 1445

Passcode: 662785

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