



# Oregon

Kate Brown, Governor

Department of Revenue  
955 Center St NE  
Salem, OR 97301-2555  
[www.oregon.gov/dor](http://www.oregon.gov/dor)

**DATE:** December 1, 2015

**TO:** Interested Parties

**SUBJECT:** Notice of Extended Time for Public Comment on Proposed Rulemaking

The Department of Revenue intends to adopt, amend, renumber, and repeal administrative rules relating to property tax and corporate income and excise taxes. The proposed rules are posted on the department's website at [www.oregon.gov/DOR](http://www.oregon.gov/DOR). Click on "About Us", and then "Administrative Rule Notices".

A public hearing was previously held on Monday, November 23, 2015. However, we are extending the time for which we will accept public comment on these proposed rule changes to December 15, 2015:

- 150-306.126(1) renumbered to 150-306.126-(A); Determination of Responsibility for the Appraisal of Industrial Property
- 150-307.242(2) renumbered to 150-307.242; Documents for Nonprofit Homes for the Elderly
- 150-308.205(2) renumbered to 150-308.205-(H); Review of Industrial Property
- 150-308.205-(A); Highest and Best Use
- 150-308.205-(D); Industrial Property Valuation for Tax Purposes
- 150-309.026(2)-(A) renumbered to 150-309.026-(A); Limitations on Increase in Value by Board of Property Tax Appeals
- 150-309.110-(A); Board of Property Tax Appeals (BOPTA) Procedures When Roll Changed After Petition is Filed
- 150-314.280-(O); Sales of Commodities
- 150-314.665(2)-(C); Electricity and natural gas sales
- 150-358.505 Determining Value of Historic Property Qualified for Special Assessment



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You may send or deliver comments to the rules coordinator until December 15, 2015 at 5:00 pm. Comments received after 5pm that day will not be considered.

In compliance with the Americans with Disabilities Act, this information is available in alternative formats upon request. Please contact me if you have questions.

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