

DRAFT

SUMMARY

Proposes revision of Oregon Constitution to authorize imposition of local option ad valorem property taxes outside certain constitutional limitations and to require enactment of property tax relief program to freeze assessed value of homesteads of certain seniors and individuals with disabilities at assessed value on date claim is filed.

Refers proposed revision to people for their approval or rejection at next primary election.

JOINT RESOLUTION

Be It Resolved by the Legislative Assembly of the State of Oregon, two-thirds of all the members of each house concurring:

PARAGRAPH 1. The Constitution of the State of Oregon is revised by creating a new section 11m to be added to and made a part of Article XI, such section to read:

SECTION 11m. (1) The limitations of sections 11 and 11b of this Article do not apply to a local option ad valorem property tax imposed under this section.

(2)(a) A local taxing district may impose a local option ad valorem property tax under this section by submitting the question of the levy to the voters in the local taxing district at an election in November of an even-numbered year and obtaining the approval of a majority of the voters voting on the question.

(b)(A) A local taxing district may impose a levy pursuant to this section for no more than 10 years.

(B) A local taxing district may submit the question of renewal of a levy imposed under this section to the voters in the local taxing dis-

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 **trict at an election in November of any even-numbered year that is**
 2 **within two years of the expiration of the levy that the local taxing**
 3 **district seeks to renew.**

4 **(C) For any question of a levy submitted to the voters of a local**
 5 **taxing district, including renewal of a levy, the local taxing district**
 6 **must include in the question a statement setting forth the length of**
 7 **time for which the levy will be imposed and a statement that taxes**
 8 **paid under the levy will not be reduced by operation of the limits in**
 9 **section 11b of this Article.**

10 **(3) Notwithstanding subsection (1) of this section, the maximum**
 11 **assessed value of property in this state for a local option ad valorem**
 12 **property tax imposed under this section is determined under sub-**
 13 **section (1) of section 11 of this Article.**

14 **(4) Section 32, Article I, and section 1, Article IX of this Constitu-**
 15 **tion, do not apply to this section.**

16 **PARAGRAPH 2.** The Constitution of the State of Oregon is revised by
 17 creating a new section 11n to be added to and made a part of Article XI, such
 18 section to read:

19 **SECTION 11n. (1) The Legislative Assembly shall enact a property**
 20 **tax relief program pursuant to which, notwithstanding section 11 of**
 21 **this Article, the assessed value of the homestead, as defined by law,**
 22 **of a person meeting certain eligibility requirements based on age or**
 23 **disability, as determined pursuant to an application process under law,**
 24 **does not increase during the period in which the eligible person is en-**
 25 **rolled in the program.**

26 **(2) Section 32, Article I, and section 1, Article IX of this Constitu-**
 27 **tion, do not apply to this section.**

28 **PARAGRAPH 3.** Section 11e, Article XI of the Constitution of the State
 29 of Oregon, is revised to read:

30 **Sec. 11e.** If any portion, clause or phrase of [*sections 11b to 11e*] **section**
 31 **11b, 11c, 11d, 11e, 11m or 11n** of this Article is for any reason held to be

1 invalid or unconstitutional by a court of competent jurisdiction, the re-
2 maining portions, clauses and phrases [*shall not be*] **are not** affected but
3 [*shall*] remain in full force and effect.

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5 **PARAGRAPH 4.** The revision proposed by this resolution shall be
6 submitted to the people for their approval or rejection at the next
7 primary election.

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