

House Bill 2805

Sponsored by Representative SMITH DB; Representative LEIF (Presession filed.)

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**.

Appropriates moneys for distribution to Curry County assessor for pilot program to increase employment in assessor's office in order to achieve assessment rotation of seven years for taxable property. Requires county to have available matching amount for each year of distribution. Requires assessor to withhold or collect matching moneys from taxing districts within county other than education districts. Requires Department of Revenue to submit report reviewing experience of pilot program to interim committees of Legislative Assembly related to revenue on or before September 15, 2023.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to an appropriation for a tax assessment pilot program; and prescribing an effective date.

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

4 **SECTION 1. There is appropriated to the Department of Revenue, for the biennium be-**
5 **ginning July 1, 2021, out of the General Fund, the amount of \$150,000 for distribution to the**
6 **Curry County assessor, in accordance with section 2 of this 2021 Act, to be used by the**
7 **assessor for the pilot program created pursuant to section 2 of this 2021 Act.**

8 **SECTION 2. (1)(a) The Department of Revenue shall distribute the moneys appropriated**
9 **under section 1 of this 2021 Act to the Curry County assessor as follows:**

10 **(A) For the fiscal year beginning on July 1, 2021, \$75,000.**

11 **(B) For the fiscal year beginning on July 1, 2022, \$75,000.**

12 **(b) The department may not distribute the moneys until the assessor has available for**
13 **the pilot program created pursuant to subsection (3) of this section a matching amount of**
14 **\$50,000 per year.**

15 **(2)(a) The assessor shall withhold or collect the annual \$50,000 matching moneys from the**
16 **taxing districts within the county, other than education districts, in proportion to each tax-**
17 **ing district's share of the percentage schedule filed under ORS 311.390 for the current prop-**
18 **erty tax year, computed excluding the share of education districts.**

19 **(b) As used in this subsection "education district" means school districts, education**
20 **service districts and community college districts.**

21 **(3)(a) The assessor shall use the moneys distributed under subsection (1)(a) of this sec-**
22 **tion, and the matching moneys required under subsection (1)(b) of this section, to create a**
23 **pilot program that will increase employment in the office of the assessor for the purpose of**
24 **achieving an assessment rotation of seven years for taxable property located in the county.**
25 **The moneys may not be used for any other purpose.**

26 **(b) The moneys shall supplement and may not supplant the expenditures for assessment**
27 **and taxation included in the county budget for the current fiscal year.**

28 **(c) Notwithstanding paragraph (b) of this subsection, the county may reduce expenditures**

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 for assessment and taxation for fiscal years in the biennium beginning on July 1, 2021, if the
2 reduction is a proportional part of across-the-board budget reductions.

3 (4) The assessor shall submit reports to the department containing the substance, and
4 in the form and manner, prescribed by the department. The purpose of the reports is to en-
5 able the department to monitor the pilot program.

6 (5) The department shall submit a report reviewing the experience of the pilot program
7 in the manner provided in ORS 192.245 to the interim committees of the Legislative Assembly
8 related to revenue on or before September 15, 2023.

9 **SECTION 3.** This 2021 Act takes effect on the 91st day after the date on which the 2021
10 regular session of the Eighty-first Legislative Assembly adjourns sine die.

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