

Senate Bill 726

Sponsored by COMMITTEE ON FINANCE AND REVENUE

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**.

Creates mixed task force to analyze local government assessment and taxation services. Directs task force to prepare recommendations for legislation and submit report to interim committees of Legislative Assembly related to revenue no later than September 15, 2022.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to funding local government assessment and taxation services; and prescribing an effective
3 date.

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

5 **SECTION 1. (1) The Task Force on Local Government Assessment and Taxation Services**
6 **is established.**

7 **(2) The task force consists of 13 members appointed as follows:**

8 **(a) The President of the Senate shall appoint:**

9 **(A) One member from the Senate who is a member of the majority party.**

10 **(B) One member from the Senate who is a member of the minority party.**

11 **(b) The Speaker of the House of Representatives shall appoint:**

12 **(A) One member from the House of Representatives who is a member of the majority**
13 **party.**

14 **(B) One member from the House of Representatives who is a member of the minority**
15 **party.**

16 **(c) The Governor shall appoint nine voting members as follows:**

17 **(A) One representative of the Department of Revenue;**

18 **(B) One representative of the Association of Oregon Counties;**

19 **(C) One representative of the League of Oregon Cities;**

20 **(D) One representative of the Special Districts Association of Oregon;**

21 **(E) One representative the Oregon State Association of County Assessors;**

22 **(F) One representative of the Oregon Association of County Tax Collectors;**

23 **(G) One individual representing county administrators;**

24 **(H) One individual representing school districts that offer kindergarten through grade**
25 **12; and**

26 **(I) One individual representing property taxpayers.**

27 **(3) If there is a vacancy for any cause, the respective appointing authority shall make**
28 **an appointment to become immediately effective.**

29 **(4) The task force shall:**

30 **(a) Study means for increasing and stabilizing revenue to fund local government assess-**

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 ment and taxation services. To this end the task force shall:

2 (A) Analyze the reasons for the long-term decline in local government assessment and
3 taxation funding;

4 (B) Assess how the decline has affected assessment and taxation services throughout this
5 state;

6 (C) Forecast the trend of the decline in the future and what the trend means for the level
7 of assessment and taxation services local governments will be able to provide; and

8 (D) Examine a broad array of revenue-raising and cost-saving solutions; and

9 (b) Prepare a report detailing the findings of the task force's study, including recom-
10 mendations for legislation.

11 (5) The task force may consult with the Legislative Revenue Officer, the assessors and
12 tax collectors of the several counties and any other public or private person the task force
13 considers it useful to consult with in performing its duties under subsection (4) of this sec-
14 tion.

15 (6)(a) A majority of the voting members of the task force constitutes a quorum for the
16 transaction of business.

17 (b) Official action by the task force requires the approval of a majority of the voting
18 members of the task force.

19 (c) Members of the Legislative Assembly appointed to the task force are nonvoting
20 members of the task force and may act in an advisory capacity only.

21 (7) The task force shall elect one of its members to serve as chairperson.

22 (8) The task force shall meet at times and places specified by the call of the chairperson
23 or of a majority of the voting members of the task force.

24 (9) The task force may adopt rules necessary for the operation of the task force.

25 (10) The task force shall submit a report in the manner provided by ORS 192.245, includ-
26 ing the recommendations for legislation prepared pursuant to subsection (4)(b) of this sec-
27 tion, to the interim committees of the Legislative Assembly related to revenue no later than
28 September 15, 2022.

29 (11) The Legislative Revenue Officer shall provide staff support to the task force.

30 (12) Members of the task force who are not members of the Legislative Assembly are not
31 entitled to compensation or reimbursement for expenses and serve as volunteers on the task
32 force.

33 (13) All agencies of state government, as defined in ORS 174.111, are directed to assist
34 the task force in the performance of the duties of the task force and, to the extent permitted
35 by laws relating to confidentiality, to furnish information and advice the members of the task
36 force consider necessary to perform their duties.

37 **SECTION 2.** Section 1 of this 2021 Act is repealed on January 2, 2023.

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

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