

House Bill 3386

Sponsored by Representative NATHANSON; Representatives LIVELY, WALTERS

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**.

Requires Legislative Revenue Officer to study administration of property tax system in Oregon and submit report, including recommendations for legislation, to committees of Legislative Assembly related to revenue not later than September 15, 2024. Requires officer to submit preliminary report of findings that could serve as basis for legislation for 2024 regular session not later than November 10, 2023.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to the administration of the property tax system; and prescribing an effective date.

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

4 **SECTION 1. (1) The Legislative Revenue Officer shall conduct a study of the adminis-**
5 **tration of the property tax system in Oregon.**

6 **(2) To conduct the study, the officer shall work with stakeholders of the officer's choos-**
7 **ing, including, but not limited to, representatives of:**

8 **(a) The Department of Revenue;**

9 **(b) The Oregon State Association of County Assessors;**

10 **(c) The Association of Oregon Counties;**

11 **(d) The League of Oregon Cities;**

12 **(e) The Special Districts Association of Oregon; and**

13 **(f) Any other organization, institution, entity or other group the officer considers im-**
14 **portant to achieve the goals of the study.**

15 **(3) The group convened by the officer shall discuss:**

16 **(a) The inconsistent interpretation and application of the property tax statutes and ad-**
17 **ministrative rules;**

18 **(b) Establishing a state incentive fund from which matching grants may be made to**
19 **counties to assist in upgrading software and hardware in order to modernize the assessment**
20 **and taxation functions of the counties;**

21 **(c) Potential sources for the fund described in paragraph (b) of this subsection, including**
22 **but not limited to:**

23 **(A) A percentage of the prepayment discount afforded property taxpayers under ORS**
24 **311.505;**

25 **(B) Interest charged on delinquent amounts of property taxes; and**

26 **(C) Any other source; and**

27 **(d) Any other aspect of the administration of the property tax system in Oregon that the**
28 **officer considers important for the conduct of the study.**

29 **(4)(a) Not later than November 10, 2023, the officer shall report to the interim commit-**

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 **tees of the Legislative Assembly related to revenue any preliminary findings that could serve**
2 **as the basis for legislation for the 2024 regular session.**

3 **(b) Not later than September 15, 2024, the officer shall submit a report of the findings**
4 **of the study, in the manner provided by ORS 192.245, to the interim committees of the Leg-**
5 **islative Assembly related to revenue. The report shall include recommendations for legis-**
6 **lation.**

7 **SECTION 2. Section 1 of this 2023 Act is repealed on January 2, 2025.**

8 **SECTION 3. This 2023 Act takes effect on the 91st day after the date on which the 2023**
9 **regular session of the Eighty-second Legislative Assembly adjourns sine die.**

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