

Enrolled Senate Bill 206

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CHAPTER

AN ACT

Relating to property taxation authority; amending ORS 226.220, 266.560, 358.180, 358.200, 358.210, 358.220, 406.464, 408.410, 408.720 and 408.730; repealing ORS 226.200, 261.385, 266.420, 266.540, 266.550, 357.266 and 358.468; and prescribing an effective date.

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

SECTION 1. ORS 226.200, 261.385, 266.420, 266.540, 266.550, 357.266 and 358.468 are repealed.

SECTION 2. ORS 226.220 is amended to read:

226.220. (1) If necessary, the board may provide for payment of land purchases under ORS 226.210 (1)(f) by a special tax, not to exceed one-half mill on the dollar in any one year, on taxable property in the city, to be levied by the board and collected like other city taxes.

(2) Before such tax shall be levied and upon written application of the board, signed by its chairperson and secretary and filed with the proper city official in such cases, the city council, in the manner provided in subsection (3) of this section, shall submit the proposition of the special tax levy to electors of the city at an election on a date specified in ORS 221.230.

(3)(a) If the proposition is approved, the special tax shall be levied and collected *[as provided in ORS 226.200;]* **like other city taxes and when so collected shall be exclusively under the control of the commissioners, and shall be used exclusively for park purposes according to the commissioners' judgment.**

(b) *[otherwise]* **If the proposition is rejected,** the levy shall not be made.

[(4) This section does not apply to the ordinary tax for park purposes as provided by ORS 226.200.]

SECTION 3. ORS 266.560 is amended to read:

266.560. (1) Whenever the amount of any sinking fund created under ORS *[266.480 and 266.540]* **266.430** equals the amount, principal and interest, of any bond then due or subject under the pleasure or option of the district to be paid or redeemed, the county treasurer of the county in which the district is located shall notify the holder of the bond and shall publish a notice in the newspaper published nearest to the district.

(2) The county treasurer shall, within 30 days from the date of the notice, redeem and pay any bond then redeemable and payable, giving priority according to the date of issuance numerically, upon presentation of the bond at the place of payment specified therein.

(3) In case any holder of such bonds fails to present them at the time mentioned in the notice the interest thereon shall cease, and the county treasurer shall thereafter pay only the amount of

the bond and the interest accrued thereon up to the last day of the time of redemption mentioned in the notice.

(4) When any bonds are so redeemed or paid, the county treasurer shall cause them to be canceled and write across the face thereof "redeemed" and the date of redemption, and shall deliver them to the district board, taking its receipt therefor.

SECTION 4. ORS 358.180 is amended to read:

358.180. (1) When authorized by the electors as set forth in ORS 358.171, the **governing body of the county** [court] may levy, in addition to the taxes now permitted by law to be levied, an ad valorem tax upon the taxable property in the county for the purpose of creating a county historical fund.

(2) The levy shall be a continuing levy in the amount required by the detailed estimates annually filed with the [county court] **governing body** under ORS 358.200 less any amount carried forward from the preceding year excepting reserve funds previously set aside and approved by the [county court] **governing body**, but not exceeding one-fortieth of one percent (0.00025) or such part thereof as is authorized by the electors of the county, of the [real market] **assessed** value of all taxable property within the county, computed in accordance with ORS 308.207.

SECTION 5. ORS 358.200 is amended to read:

358.200. Upon the creation of a county historical fund, the president and secretary of any historical society organized as a nonprofit organization under the laws of Oregon, affiliated with and approved by the Oregon Historical Society and including in its purposes the acquisition by gift, purchase or other means and the preservation of historical objects, real and personal property of historical interest, records, material and data for the purpose of which the fund was created, and the acquisition by gift, purchase, or other means, of real and personal property for use in connection with any of those purposes, may, on or before March 1 of each year, file with the [county court of such] **governing body of the county** a detailed estimate of the money required during the year commencing the following July 1 for such purposes.

SECTION 6. ORS 358.210 is amended to read:

358.210. Upon the filing of the detailed estimate and approval thereof by the **governing body of the county** [court], all moneys in the county historical fund are subject to disbursement by warrants drawn by the historical society and signed by the president and secretary of the society. No money withdrawn from the fund shall be expended except for purposes set forth in ORS 358.200 and included in the detailed estimate.

SECTION 7. ORS 358.220 is amended to read:

358.220. On or before January 1 of each year, every historical society specified in ORS 358.200 which has received moneys from a county historical fund shall submit a report in writing to the **governing body of the county** [court] showing in detail how such moneys have been expended during the preceding fiscal year ending June 30.

SECTION 8. ORS 408.720 is amended to read:

408.720. [(1) *Except as provided in subsection (3) of this section, in addition to the taxes now authorized to be levied by law, a county governing body may levy in each year a tax not exceeding one-eighth of one percent (0.000125) of the real market value of all taxable property within the county, computed in accordance with ORS 308.207. The tax shall be levied and collected in the same manner as other county taxes and is subject to the limits set forth in ORS 310.150.*]

[(2)] (1) The [taxes collected shall be] **governing body of a county may** set apart in the county treasury [as] a special fund for the purpose of financing the employment and the activities of the service officer appointed under ORS 408.410. If an unobligated balance remains in the special fund at the end of a fiscal year, the unobligated balance may be carried forward to the next fiscal year and expended for the purposes described in this subsection.

[(3) *A county governing body need not levy the tax authorized under subsection (1) of this section in any fiscal year when, at the beginning of the fiscal year, the unobligated balance in the special fund described in subsection (2) of this section is sufficient to finance the employment and activities of the service officer for the entire fiscal year.*]

[4] (2) If the unobligated balance in the special fund at the beginning of a fiscal year is not sufficient to finance the employment and activities of the service officer for the entire fiscal year [or if the levy authorized by subsection (1) of this section is not made by a county governing body for any year for the objects specified in subsection (2) of this section], all expenses incurred under ORS 408.410 and 408.720 to 408.740 shall be paid from the general funds in the treasury of the county [the same as though such levy had been duly made].

SECTION 9. ORS 406.464 is amended to read:

406.464. (1)(a) The county governing body in each county may appoint one or more volunteer veterans' guides to provide support services and assistance to veterans, spouses and dependents of veterans, and survivors of veterans, within the county.

(b) The Department of Veterans' Affairs may appoint one or more volunteer veterans' guides to provide support services and assistance to veterans, spouses and dependents of veterans, and survivors of veterans, whom the department serves.

(2) A volunteer veterans' guide shall provide volunteer services under the direction of:

(a) The county veterans' service officers appointed under ORS 408.410, as described in ORS 406.450; or

(b) The Department of Veterans' Affairs, as appropriate.

(3) The duties of a volunteer veterans' guide may include, but are not limited to:

(a) Developing and maintaining relationships with the local community and local service providers for veterans;

(b) Assisting and referring veterans to county and local providers of support services and programs for food, shelter and health care within the county;

(c) Assisting county veterans' service officers or state veterans' service officers in developing, planning and implementing outreach to local veterans; and

(d) Assisting county veterans' service officers or state veterans' service officers by providing administrative services, including handling of telephone calls, scheduling client appointments, greeting clients, doing client intake, distributing materials, doing mailings, and handling, scanning and copying of documents and files.

(4) The county governing body or the department, as appropriate, shall:

(a) Conduct a fingerprint-based criminal records check on an applicant for a volunteer veterans' guide position prior to appointing the person to the position; and

(b) Require the volunteer veterans' guide to sign an oath of confidentiality relating to all information received by the guide that relates to clients and applicants or recipients of veterans' benefits or public assistance, including but not limited to names, addresses, telephone numbers, and personal, financial and medical information.

(5) The volunteer veterans' guide shall serve as a volunteer and receive no compensation. The county or the department, as appropriate, may reimburse the volunteer veterans' guide for expenses, may provide the guide with business cards bearing the county's or the department's official logo and may provide the guide with office space and equipment, if available or necessary. [Expenditures made pursuant to this subsection, if any, must be made from the county funds described in ORS 408.720 or the department's funds, as appropriate.]

(6) The department may provide training for volunteer veterans' guides and county veterans' service officers on implementation of this section and offer opportunities for sharing innovative practices and ideas.

(7) As used in this section:

(a) "Survivor" means the spouse or a dependent of a deceased veteran.

(b) "Veteran" has the meaning given that term in ORS 408.225.

SECTION 10. ORS 408.410 is amended to read:

408.410. (1) The county governing body in each county may appoint a service officer who shall give aid and assistance to any veteran, the spouse or dependents of the veteran or the survivors of the veteran, in applying for all benefits and aid to which they are entitled by federal, state or local laws, rules and regulations. The county governing body shall fix the compensation of the service

officer, provide the service officer with an office and the necessary equipment therefor in the same manner as provided for any other county officer. If a county governing body appoints a service officer, the governing body shall also provide in the annual budget for expenditure of moneys sufficient to enable the county to employ the service officer, to properly maintain the office provided for the service officer and to pay the costs incurred by the service officer in providing assistance to veterans, spouses and dependents of veterans or survivors of veterans. *[The annual expenditures required by this section shall be made from the county funds referred to in ORS 408.720.]*

(2) As used in this section:

(a) "Survivor of a veteran" means the spouse or a dependent of a deceased veteran.

(b) "Veteran" has the meaning given that term in ORS 408.225.

SECTION 11. ORS 408.730 is amended to read:

408.730. (1) The commander or executive head of any veterans organization organized under a charter issued by an Act of Congress, proposing to undertake the relief provided for *[in]* **under** ORS 408.720, shall file with the county clerk of the county in which the veterans organization may be situated, the names of its commander or executive head and its relief committee, if any. The commander or executive head shall also file a notice in writing that such veterans organization will undertake the relief of the indigent *[persons]* **veterans** provided for *[in]* **under** ORS 408.720, and by the fourth Monday in January of each year shall file with the county clerk a similar notice, and render and file a detailed statement of the relief furnished during the preceding year, including the amount thereof, the names of the persons to whom furnished and on whose recommendation, and such other facts and suggestions as are deemed material.

(2) The commander or executive head shall also file a bond, with one or more sureties, to be approved by the county court or judge thereof, or board of county commissioners, in a sum not less than \$100 and not more than \$1,000. The amount of the bond shall be fixed by the court, judge or board. It shall run to the county, and be conditioned by stating that if said commander or executive head faithfully applies all funds that come into the hands of the commander or executive head for that purpose, to the relief of the indigent *[persons named in]* **veterans provided for under** ORS 408.720, it is void. If the bond is enforced there shall be recovered from the principal and sureties thereon the amount which is found to be misappropriated, which shall be paid into the county treasury.

(3) If the county operates on a fiscal year ending on June 30, the notice, statement and bond required by this section may be filed on the fourth Monday in July of each year rather than on the fourth Monday of January. If the statement required by subsection (1) of this section is filed at the time provided in this subsection, this statement shall cover the preceding fiscal year.

(4) On the approval and filing of the bond, and on the recommendation of the relief committee of any such veterans organization, orders shall be drawn in favor of the commander or executive head in the same manner as orders are now drawn for the relief of the poor. The orders shall designate thereon the names of the persons for whom the relief is intended and, in like manner, a sum not exceeding \$100 may be drawn to pay the funeral expenses of an indigent veteran, and the indigent spouses and surviving spouses in marriages and minor children of such veterans.

SECTION 12. This 2023 Act takes effect on the 91st day after the date on which the 2023 regular session of the Eighty-second Legislative Assembly adjourns sine die.

Passed by Senate April 3, 2023

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Lori L. Brocker, Secretary of Senate

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Rob Wagner, President of Senate

Passed by House May 25, 2023

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Dan Rayfield, Speaker of House

Received by Governor:

.....M,....., 2023

Approved:

.....M,....., 2023

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Tina Kotek, Governor

Filed in Office of Secretary of State:

.....M,....., 2023

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Secretary of State