

# Senate Bill 206

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## 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**.

Amends and repeals statutes to eliminate conflict between certain grants of property taxation authority and constitutional requirements related to property taxation.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to property taxation authority; amending ORS 226.220, 266.560, 358.180, 358.200, 358.210,  
3 358.220, 406.464, 408.410, 408.720 and 408.730; repealing ORS 226.200, 261.385, 266.420, 266.540,  
4 266.550, 357.266 and 358.468; and prescribing an effective date.

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

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 ORS 226.200, 261.385, 266.420, 266.540, 266.550, 357.266 and 358.468 are repealed.**

7 **SECTION 2.** ORS 226.220 is amended to read:

8 226.220. (1) If necessary, the board may provide for payment of land purchases under ORS  
9 226.210 (1)(f) by a special tax, not to exceed one-half mill on the dollar in any one year, on taxable  
10 property in the city, to be levied by the board and collected like other city taxes.

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

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

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

20 [(4) *This section does not apply to the ordinary tax for park purposes as provided by ORS*  
21 *226.200.*]

22 **SECTION 3.** ORS 266.560 is amended to read:

23 266.560. (1) Whenever the amount of any sinking fund created under ORS [*266.480 and 266.540*]  
24 **266.430** equals the amount, principal and interest, of any bond then due or subject under the pleas-  
25 ure or option of the district to be paid or redeemed, the county treasurer of the county in which the  
26 district is located shall notify the holder of the bond and shall publish a notice in the newspaper  
27 published nearest to the district.

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

**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 (3) In case any holder of such bonds fails to present them at the time mentioned in the notice  
 2 the interest thereon shall cease, and the county treasurer shall thereafter pay only the amount of  
 3 the bond and the interest accrued thereon up to the last day of the time of redemption mentioned  
 4 in the notice.

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

8 **SECTION 4.** ORS 358.180 is amended to read:

9 358.180. (1) When authorized by the electors as set forth in ORS 358.171, the **governing body**  
 10 **of the** county [court] may levy, in addition to the taxes now permitted by law to be levied, an ad  
 11 valorem tax upon the taxable property in the county for the purpose of creating a county historical  
 12 fund.

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

19 **SECTION 5.** ORS 358.200 is amended to read:

20 358.200. Upon the creation of a county historical fund, the president and secretary of any his-  
 21 torical society organized as a nonprofit organization under the laws of Oregon, affiliated with and  
 22 approved by the Oregon Historical Society and including in its purposes the acquisition by gift,  
 23 purchase or other means and the preservation of historical objects, real and personal property of  
 24 historical interest, records, material and data for the purpose of which the fund was created, and  
 25 the acquisition by gift, purchase, or other means, of real and personal property for use in connection  
 26 with any of those purposes, may, on or before March 1 of each year, file with the [county court of  
 27 such] **governing body of the** county a detailed estimate of the money required during the year  
 28 commencing the following July 1 for such purposes.

29 **SECTION 6.** ORS 358.210 is amended to read:

30 358.210. Upon the filing of the detailed estimate and approval thereof by the **governing body**  
 31 **of the** county [court], all moneys in the county historical fund are subject to disbursal by warrants  
 32 drawn by the historical society and signed by the president and secretary of the society. No money  
 33 withdrawn from the fund shall be expended except for purposes set forth in ORS 358.200 and in-  
 34 cluded in the detailed estimate.

35 **SECTION 7.** ORS 358.220 is amended to read:

36 358.220. On or before January 1 of each year, every historical society specified in ORS 358.200  
 37 which has received moneys from a county historical fund shall submit a report in writing to the  
 38 **governing body of the** county [court] showing in detail how such moneys have been expended dur-  
 39 ing the preceding fiscal year ending June 30.

40 **SECTION 8.** ORS 408.720 is amended to read:

41 408.720. [(1) Except as provided in subsection (3) of this section, in addition to the taxes now au-  
 42 thorized to be levied by law, a county governing body may levy in each year a tax not exceeding one-  
 43 eightieth of one percent (0.000125) of the real market value of all taxable property within the county,  
 44 computed in accordance with ORS 308.207. The tax shall be levied and collected in the same manner  
 45 as other county taxes and is subject to the limits set forth in ORS 310.150.]

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

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

10           [(4)] (2) If the unobligated balance in the special fund at the beginning of a fiscal year is not  
11 sufficient to finance the employment and activities of the service officer for the entire fiscal year  
12 [*or if the levy authorized by subsection (1) of this section is not made by a county governing body for  
13 any year for the objects specified in subsection (2) of this section*], all expenses incurred under ORS  
14 408.410 and 408.720 to 408.740 shall be paid from the general funds in the treasury of the county  
15 [*the same as though such levy had been duly made*].

16           **SECTION 9.** ORS 406.464 is amended to read:

17           406.464. (1)(a) The county governing body in each county may appoint one or more volunteer  
18 veterans' guides to provide support services and assistance to veterans, spouses and dependents of  
19 veterans, and survivors of veterans, within the county.

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

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

24           (a) The county veterans' service officers appointed under ORS 408.410, as described in ORS  
25 406.450; or

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

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

28           (a) Developing and maintaining relationships with the local community and local service pro-  
29 viders for veterans;

30           (b) Assisting and referring veterans to county and local providers of support services and pro-  
31 grams for food, shelter and health care within the county;

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

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

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

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

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

45           (5) The volunteer veterans' guide shall serve as a volunteer and receive no compensation. The

1 county or the department, as appropriate, may reimburse the volunteer veterans' guide for expenses,  
 2 may provide the guide with business cards bearing the county's or the department's official logo and  
 3 may provide the guide with office space and equipment, if available or necessary. [*Expenditures*  
 4 *made pursuant to this subsection, if any, must be made from the county funds described in ORS 408.720*  
 5 *or the department's funds, as appropriate.*]

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

9 (7) As used in this section:

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

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

12 **SECTION 10.** ORS 408.410 is amended to read:

13 408.410. (1) The county governing body in each county may appoint a service officer who shall  
 14 give aid and assistance to any veteran, the spouse or dependents of the veteran or the survivors of  
 15 the veteran, in applying for all benefits and aid to which they are entitled by federal, state or local  
 16 laws, rules and regulations. The county governing body shall fix the compensation of the service  
 17 officer, provide the service officer with an office and the necessary equipment therefor in the same  
 18 manner as provided for any other county officer. If a county governing body appoints a service of-  
 19 ficer, the governing body shall also provide in the annual budget for expenditure of moneys suffi-  
 20 cient to enable the county to employ the service officer, to properly maintain the office provided for  
 21 the service officer and to pay the costs incurred by the service officer in providing assistance to  
 22 veterans, spouses and dependents of veterans or survivors of veterans. [*The annual expenditures re-*  
 23 *quired by this section shall be made from the county funds referred to in ORS 408.720.*]

24 (2) As used in this section:

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

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

27 **SECTION 11.** ORS 408.730 is amended to read:

28 408.730. (1) The commander or executive head of any veterans organization organized under a  
 29 charter issued by an Act of Congress, proposing to undertake the relief provided for [*in*] **under** ORS  
 30 408.720, shall file with the county clerk of the county in which the veterans organization may be  
 31 situated, the names of its commander or executive head and its relief committee, if any. The  
 32 commander or executive head shall also file a notice in writing that such veterans organization will  
 33 undertake the relief of the indigent [*persons*] **veterans** provided for [*in*] **under** ORS 408.720, and by  
 34 the fourth Monday in January of each year shall file with the county clerk a similar notice, and  
 35 render and file a detailed statement of the relief furnished during the preceding year, including the  
 36 amount thereof, the names of the persons to whom furnished and on whose recommendation, and  
 37 such other facts and suggestions as are deemed material.

38 (2) The commander or executive head shall also file a bond, with one or more sureties, to be  
 39 approved by the county court or judge thereof, or board of county commissioners, in a sum not less  
 40 than \$100 and not more than \$1,000. The amount of the bond shall be fixed by the court, judge or  
 41 board. It shall run to the county, and be conditioned by stating that if said commander or executive  
 42 head faithfully applies all funds that come into the hands of the commander or executive head for  
 43 that purpose, to the relief of the indigent [*persons named in*] **veterans provided for under** ORS  
 44 408.720, it is void. If the bond is enforced there shall be recovered from the principal and sureties  
 45 thereon the amount which is found to be misappropriated, which shall be paid into the county

1 treasury.

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

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

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

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