

# D R A F T

## SUMMARY

Digest: The Act would raise the county recording fee that goes to the County Assessment and Taxation Fund. The Act would index that fee to inflation. The Act would send a set percentage of all property tax moneys other than bond levies to the same fund. (Flesch Readability Score: 73.1).

Increases the county recording fee that is credited to the County Assessment and Taxation Fund and indexes the fee to inflation. Provides that a certain percentage of all tax moneys other than bond levy moneys be deposited in the same fund.

Takes effect on the 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to funding county assessment functions; creating new provisions;  
3 amending ORS 205.323, 294.187, 311.385 and 311.395; repealing ORS 311.508;  
4 prescribing an effective date; and providing for revenue raising that re-  
5 quires approval by a three-fifths majority.

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

7 **SECTION 1.** ORS 205.323 is amended to read:

8 205.323. (1) In addition to and not in lieu of the fees charged and collected  
9 under ORS 205.320 and other fees, the county clerk shall charge and collect  
10 the following fees for the recording or filing of any instrument described in  
11 ORS 205.130:

12 (a) A fee of \$1, to be credited as provided in subsection (4)(a) of this  
13 section;

14 (b) A fee of [~~\$10~~] **\$19**, to be credited as provided in subsection (4)(b) of this  
15 section; and

16 (c) A fee of \$60, to be credited as provided in subsection (4)(c) of this

1 section.

2 (2) Subsection (1) of this section does not apply to the recording or filing  
3 of the following:

4 (a) Instruments that are otherwise exempt from recording or filing fees  
5 under any provision of law;

6 (b) Any satisfaction of judgment or certificate of satisfaction of judgment;  
7 or

8 (c) Internal county government instruments not otherwise charged a re-  
9 cording or filing fee.

10 (3) Subsection (1)(c) of this section does not apply to the recording or  
11 filing of:

12 (a) Instruments required under ORS 517.210 to maintain mining claims;

13 (b) Warrants issued by the Employment Department pursuant to ORS  
14 657.396, 657.642 and 657.646; or

15 (c) A certified copy of a judgment, a lien record abstract as described in  
16 ORS 18.170 or a satisfaction of a judgment, including a judgment noticed by  
17 recordation of a lien record abstract.

18 (4) Of the amounts charged and collected under this section:

19 (a) The recording or filing fee charged and collected under subsection  
20 (1)(a) of this section must be deposited and credited to the Oregon Land In-  
21 formation System Fund established under ORS 306.132.

22 (b) The recording or filing fee charged and collected under subsection  
23 (1)(b) of this section shall be credited as follows:

24 (A) [*Five percent*] **Fifty cents** of the fee must be credited for the benefit  
25 of the county;

26 (B) [*Five percent*] **Fifty cents** of the fee must be credited for the benefit  
27 of the county clerk for the purposes described in ORS 205.320 (2); and

28 (C) [*90 percent*] **\$18** of the fee must be credited to and deposited in the  
29 County Assessment and Taxation Fund created under ORS 294.187.

30 (c) The recording or filing fee charged and collected under subsection  
31 (1)(c) of this section must be credited to and deposited in the County As-

1 assessment and Taxation Fund created under ORS 294.187.

2 **(5) The dollar amounts in subsections (1)(b) and (4)(b) of this section**  
3 **shall be adjusted annually for inflation since 2025 based on the Con-**  
4 **sumer Price Index for All Urban Consumers, West Region (All Items),**  
5 **as published by the Bureau of Labor Statistics of the United States**  
6 **Department of Labor, and rounded to the nearest fifty cents.**

7 [(5)] **(6) The Department of Revenue and county tax collectors are exempt**  
8 **from paying the fee under subsection (1)(c) of this section.**

9 **SECTION 2. ORS 311.508 is repealed.**

10 **SECTION 3. Before distributing property tax moneys under ORS**  
11 **311.395 to the several taxing units according to the ratios provided in**  
12 **ORS 311.390, the county treasurer shall credit to the County Assess-**  
13 **ment and Taxation Fund created under ORS 294.187 an amount equal**  
14 **to 0.3 percent of all moneys set out in the statements prepared under**  
15 **ORS 311.395 (1) and (2) other than taxes imposed to pay principal and**  
16 **interest on exempt bonded indebtedness.**

17 **SECTION 4. ORS 294.187 is amended to read:**

18 294.187. (1) There is created in the county treasury of each county a fund  
19 to be known as the County Assessment and Taxation Fund. The fund shall  
20 consist of:

21 (a) Moneys deposited in and credited to the fund under [*ORS 311.508*]  
22 **section 3 of this 2025 Act.**

23 (b) Moneys deposited in and credited to the fund under ORS 205.323  
24 (4)(b)(C).

25 (c) Moneys deposited in and credited to the fund under ORS 205.323 (4)(c).

26 (d) Interest earned upon moneys credited to the fund.

27 (2) The county treasurer shall pay over the moneys in the fund, deter-  
28 mined as of the last day of the fiscal quarter, to the State Treasurer on or  
29 before the 10th working day of the month following the last day of the fiscal  
30 quarter as follows:

31 (a) Moneys collected under subsection (1)(a) and (b) of this section and

1 interest earnings on those moneys must be paid over to the Department of  
2 Revenue for deposit in the County Assessment Function Funding Assistance  
3 Account created under ORS 294.184.

4 (b) Moneys collected under subsection (1)(c) of this section and interest  
5 earnings on those moneys must be paid over to the Department of Revenue  
6 for deposit in the Housing and Community Services Department accounts for  
7 housing-related programs as follows:

8 (A) 76 percent of the moneys must be deposited in the General Housing  
9 Account created under ORS 458.620;

10 (B) 10 percent of the moneys must be deposited in the Emergency Housing  
11 Account created under ORS 458.620; and

12 (C) 14 percent of the moneys must be deposited in the Home Ownership  
13 Assistance Account created under ORS 458.620.

14 (3) If the county treasurer fails to pay over moneys, as required under  
15 subsection (2) of this section, then any unpaid moneys shall be a debt due  
16 and owing by the county to the state and the county shall pay the legal rate  
17 of interest thereon from the due date until paid. Payment of interest under  
18 this section shall not relieve the county treasurer from any penalty imposed  
19 by law for failure to make the payments, and in addition, the county treas-  
20 urer shall be liable under ORS 311.375 (4)(a) and (b).

21 (4) ORS 294.305 to 294.565 do not apply to a fund created under this sec-  
22 tion.

23 **SECTION 5.** ORS 311.385 is amended to read:

24 311.385. (1) The tax collector shall deposit all property tax moneys with  
25 the county treasurer no later than:

26 (a) One business day after:

27 (A) Payment of the moneys is made in person at the office of the tax  
28 collector; or

29 (B) The tax collector receives moneys collected by a financial institution  
30 or other collection agency; or

31 (b) Thirty calendar days after the payment arrives by mail in the county

1 mail receptacle.

2 (2) The tax collector shall take a receipt for all moneys deposited with  
3 the county treasurer.

4 (3) Property tax moneys shall not be deposited in any account other than  
5 the unsegregated tax collections account, except as provided in ORS  
6 311.370[,] **and** 311.484 and [311.508] **section 3 of this 2025 Act.**

7 (4) No later than one business day after receiving notice of collection of  
8 tax moneys by a financial institution or other collection agency, the tax  
9 collector shall notify the county treasurer of the collection of those tax  
10 moneys.

11 (5) Except as provided in ORS 311.370[,] **and** 311.484 and [311.508] **section**  
12 **3 of this 2025 Act**, the county treasurer shall deposit all property tax mon-  
13 eys to an account in the records of the county treasurer designated as the  
14 unsegregated tax collections account. Only those moneys that will be dis-  
15 tributed under ORS 311.390 and interest earned from the investment of those  
16 moneys shall be deposited to the unsegregated tax collections account.

17 (6) As used in this section, “property tax moneys” includes all ad valorem  
18 taxes and all taxes on property, as defined in ORS 310.140, and all other  
19 amounts specifically authorized by law to be included on the assessment and  
20 tax roll, that are certified for collection under ORS 310.060 or other law and  
21 any interest on those taxes.

22 **SECTION 6.** ORS 311.395 is amended to read:

23 311.395. (1) The tax collector shall make statements of the exact amounts  
24 of property tax moneys in cash and warrants collected as follows:

25 (a) For the period beginning on the first Monday following the last Friday  
26 in October through the last Friday in November, the tax collector shall make  
27 weekly statements of those taxes that are collected for the current tax year.

28 (b) For the period beginning the first Monday following the last Friday  
29 [of] **in** November through the last Friday [of] **in** October of the ensuing year,  
30 the tax collector shall make quarterly statements of those taxes that are  
31 collected for the current tax year.

1 (c) The tax collector shall make quarterly statements of taxes collected  
2 for prior years.

3 *[(d) Notwithstanding paragraph (b) or (c) of this subsection, if the balance*  
4 *in the unsegregated tax collection account as of the close of any month for any*  
5 *tax year (the current tax year or any prior tax year) exceeds \$10,000 or if re-*  
6 *quested by any taxing district, and if weekly statements are not required, then*  
7 *the tax collector shall make a statement for the period since the last statement*  
8 *for the tax year.]*

9 **(d) Notwithstanding paragraph (b) or (c) of this subsection, the tax**  
10 **collector shall make a statement for the period since the last state-**  
11 **ment for the tax year if:**

12 **(A)(i) The balance in the unsegregated tax collection account as of**  
13 **the close of any month for the current tax year or any prior tax year**  
14 **exceeds \$10,000; or**

15 **(ii) A statement is requested by any taxing district; and**

16 **(B) Weekly statements are not required.**

17 (e) If the processing of tax payments for the current tax year received or  
18 postmarked on or before the November 15 due date, [(or, if the due date is  
19 extended under ORS 311.507, **on or before** the due date pursuant to the  
20 extension)], is not substantially completed as of the last Friday in Novem-  
21 ber, the tax collector shall continue to make weekly statements until the end  
22 of a week when the processing is substantially completed.

23 (2)(a) Each statement shall be of taxes collected during the weekly,  
24 monthly, quarterly or other period for which the statement is required.

25 (b) The statements prepared under subsection (1) of this section shall  
26 specify the tax years for which the payments of taxes were made.

27 (c) A copy of each statement shall be filed with the county clerk and a  
28 copy shall be filed with the county treasurer no later than the fifth business  
29 day after the last business day of the period for which the statement is pre-  
30 pared. A copy of each statement shall be retained in the office of the tax  
31 collector.

1 (3) For the purposes of this section, property tax moneys are collected  
2 when:

3 (a) Payment is made in person at the office of the tax collector;

4 (b) The tax collector receives tax moneys or notice of tax moneys col-  
5 lected by a financial institution or other collection agency;

6 (c) The tax collector receives payment or notice of payment of tax moneys  
7 by the state; or

8 (d) The tax collector has posted a payment that arrived by mail in the  
9 county mail receptacle.

10 (4) Each statement required under subsections (1) and (2) of this section  
11 shall separately state the amount deposited into the property tax bankruptcy  
12 account under ORS 311.484 **and the County Assessment and Taxation**  
13 **Fund under section 3 of this 2025 Act** for the period covered by the  
14 statement.

15 (5) The statements required under subsections (1) and (2) of this section  
16 may be made more often and for shorter periods if the tax collector so desires  
17 but one of the statements so filed shall cover a period coinciding with the  
18 last business day of the particular calendar month or quarter during the  
19 period.

20 (6) The county treasurer shall credit the total amount of moneys set out  
21 in the statements prepared under subsections (1) and (2) of this section, ex-  
22 cept for the amount deposited into the property tax bankruptcy account un-  
23 der ORS 311.484 **and the County Assessment and Taxation Fund under**  
24 **section 3 of this 2025 Act**, to the several funds for which the moneys were  
25 respectively received in accordance with the schedule provided in ORS  
26 311.390. The county treasurer shall keep the moneys and warrants received  
27 from the tax collector in their respective funds.

28 (7)(a) Within five business days of receiving a statement required by  
29 subsection (1) or (2) of this section, the county treasurer shall distribute the  
30 amount of money set out in the statement, except for the amount deposited  
31 into the property tax bankruptcy account under ORS 311.484 **and the**

1 **County Assessment and Taxation Fund under section 3 of this 2025**  
2 **Act**, to the several taxing units according to the ratios provided in ORS  
3 311.390.

4 (b) The county treasurer shall distribute interest earned on moneys in the  
5 unsegregated tax collections account at least as often as the treasurer re-  
6 ceives a statement from the tax collector under subsection (1)(b) or (d) of this  
7 section.

8 (c) When statements are received under subsection (1)(a) of this section,  
9 the county treasurer shall distribute interest at least once a calendar month.

10 **SECTION 7. There is appropriated to the Department of Revenue,**  
11 **for the biennium beginning July 1, 2025, out of the General Fund, the**  
12 **amount of \$10,000,000 for deposit in the County Assessment and Taxa-**  
13 **tion Fund created under ORS 294.187. The moneys appropriated under**  
14 **this section shall be treated in the same manner as moneys in the fund**  
15 **collected under ORS 294.187 (1)(a) and (b).**

16 **SECTION 8. This 2025 Act takes effect on the 91st day after the date**  
17 **on which the 2025 regular session of the Eighty-third Legislative As-**  
18 **sembly adjourns sine die.**

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