

House Bill 3258

Sponsored by COMMITTEE ON 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**.

Permits counties dependent on federal forest reserve receipts or appropriations to impose real estate transfer tax.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to real estate transfer tax; amending ORS 205.320 and 306.815; and prescribing an effective
3 date.

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

5 **SECTION 1.** ORS 306.815 is amended to read:

6 306.815. (1) A city, county, district or other political subdivision or municipal corporation of this
7 state shall not impose, by ordinance or other law, a tax or fee upon the transfer of a fee estate in
8 real property, or measured by the consideration paid or received upon transfer of a fee estate in real
9 property.

10 (2) A tax or fee upon the transfer of a fee estate in real property does not include any fee or
11 charge that becomes due or payable at the time of transfer of a fee estate in real property, unless
12 that fee or charge is imposed upon the right, privilege or act of transferring title to real property.

13 (3) Subsection (1) of this section does not apply to any fee established under ORS 203.148.

14 (4) Subsection (1) of this section does not apply to any tax if the ordinance or other law im-
15 posing the tax:

16 (a) Is in effect and operative on March 31, 1997[.]; or

17 (b) Is enacted by a county in which:

18 (A) **The county's distributive share or authorized estimate of the county's distributive**
19 **share of federal forest reserve receipts is less than the county's distributive share for the**
20 **2003-2005 biennium; and**

21 (B) **The county's distributive share of federal forest reserve receipts in the 2003-2005**
22 **biennium comprised _____ percent or greater of the county's operating budget in the**
23 **2003-2005 biennium.**

24 (5) Subsection (1) of this section does not apply to any tax or fee that is imposed upon the
25 transfer of a fee estate in real property if the fee that is imposed under ORS 205.323, for the re-
26 cording or filing of the instrument conveying the real property being transferred is less than \$11.

27 (6) **As used in this section, "federal forest reserve receipts" means amounts collected**
28 **from the United States Government for forest reserve rentals, sales of timber and other**
29 **sources from forest reserves within the State of Oregon or amounts received as appropri-**
30 **ations from the United States Government to replace such amounts.**

31 **SECTION 2.** ORS 205.320 is amended to read:

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.

1 205.320. In every county there shall be charged and collected in advance by the county clerk,
 2 for the benefit of the county, the following fees, and no more, for the following purposes and ser-
 3 vices:

4 (1) For filing and making entry when required by law of any instrument required or permitted
 5 by law to be filed, when it is not recorded, \$5 for each page.

6 (2) For filing and making entry of the assignment or satisfaction of any filed, but not recorded,
 7 instrument, \$5 for each page.

8 (3) For each official certificate, \$3.75.

9 (4)(a) For purposes of this subsection, "page" means one side of a sheet 14 inches, or less, long
 10 and 8-1/2 inches, or less, wide.

11 (b) For recording any instrument required or permitted by law to be recorded, \$5 for each page,
 12 but the minimum fee shall not be less than \$5.

13 (c) For supplying to private parties copies of records or files, not more than \$3.75 for locating
 14 a record requested by the party and 25 cents for each page.

15 (d) For each official certificate, \$3.75.

16 (5) For taking affidavit for and making and issuing marriage license and registering the return
 17 thereof, \$25.

18 (6) For solemnizing a marriage under ORS 106.120, \$25. This subsection does not require that
 19 the county clerk charge a fee for solemnizing a marriage after normal working hours or on Satur-
 20 days or legal holidays. This subsection does not prohibit a county clerk from charging and accepting
 21 a personal payment for solemnizing a marriage if otherwise authorized by ORS 106.120.

22 (7) For taking and certifying acknowledgment or proof of execution of any instrument, the fee
 23 established in the schedule adopted by the Secretary of State under ORS 194.164.

24 (8) For issuing any license required by law, other than a marriage or liquor license, and for
 25 which no fee is otherwise provided by law, \$5.

26 (9) For any service the clerk may be required or authorized to perform and for which no fee is
 27 provided by law, such fees as may favorably compare with those established by this section for
 28 similar services and as may be established by order or rule of the county court or board of county
 29 commissioners.

30 (10) For recording any instrument under ORS 205.130 (2), as required by ordinance pursuant to
 31 ORS 203.148.

32 (11) In addition to and not in lieu of the fees charged under subsection (4) of this section, for
 33 each additional municipal assessment lien recorded under ORS 93.643, \$5.

34 (12) In addition to and not in lieu of the fees charged under subsection (4) of this section, for
 35 each additional assignment, release or satisfaction of any recorded instrument, \$5.

36 (13) In addition to and not in lieu of the fees charged under subsection (4) of this section, for
 37 each additional transaction described under ORS 205.236, \$5.

38 (14) In addition to and not in lieu of the fees charged under subsection (4) of this section, for
 39 each additional lien recorded under ORS 311.675, \$5.

40 (15) For preparing and recording the certificate under ORS 517.280, \$20 or such other fee that
 41 is established by the county governing body.

42 (16) In addition to and not in lieu of the fees charged under subsection (4) of this section, for
 43 each additional claim listed on an affidavit of annual compliance under ORS 517.210, \$5.

44 (17) In addition to and not in lieu of the fees charged under subsection (4) of this section, for
 45 each additional name listed on a cooperative contract under ORS 62.360 (2) or for recording the

1 termination of a cooperative contract under ORS 62.360 (4), \$5.

2 (18) Notwithstanding any other law, five percent of any fee or tax that is not collected for the
3 benefit of the county clerk shall be deducted from the fee or tax. The moneys deducted shall be
4 expended for acquiring storage and retrieval systems, payment of expenses incurred in collecting the
5 fee or tax and maintaining and restoring records as authorized by the county clerk. Moneys col-
6 lected under this subsection shall be deposited in a county clerk records fund established by the
7 county governing body. No moneys shall be deducted under this subsection from:

8 (a) Fees collected for the Domestic Violence Fund under ORS 106.045.

9 (b) Fees collected for conciliation services under ORS 107.615.

10 (c) Real estate transfer taxes enacted [*prior to January 1, 1998*] **as provided in ORS 306.815**
11 **(4)**.

12 (d) Fees collected under ORS 205.323 for the Oregon Land Information System Fund.

13 **SECTION 3. This 2007 Act takes effect on the 91st day after the date on which the reg-**
14 **ular session of the Seventy-fourth Legislative Assembly adjourns sine die.**

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