

House Bill 3532

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 to reduce certain certified expenditures subject to conditions.

A BILL FOR AN ACT

1
2 Relating to county assessment function funding assistance payments; creating new provisions; and
3 amending ORS 294.178.

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

5 **SECTION 1.** ORS 294.178 is amended to read:

6 294.178. (1) Before issuing any certificate under ORS 294.175, the Department of Revenue shall
7 estimate the amount available in the County Assessment Function Funding Assistance Account
8 created under ORS 294.184 for distribution as grants to counties for the ensuing fiscal year.

9 (2) The estimate shall be used to determine the estimated percent of the moneys available in the
10 County Assessment Function Funding Assistance Account that each county will receive as grants
11 and the total estimated grant that each county will receive for the ensuing fiscal year. The estimates
12 so determined shall serve as the estimates required to be included in any certification issued under
13 ORS 294.175 for that county.

14 (3) On or before the 25th day of the month following the close of each fiscal quarter, the de-
15 partment shall pay a percentage of the moneys in the County Assessment Function Funding Assist-
16 ance Account as of the close of that fiscal quarter to each county to which a certificate has been
17 issued under ORS 294.175.

18 (4) Except as provided under subsection (5) of this section, the percentage to be paid to each
19 county under subsection (3) of this section shall be the percentage that the expenditures of the
20 county certified by the department to the county governing body under ORS 294.175 bears to the
21 total of all expenditures of all counties certified by the department to counties under ORS 294.175.
22 In determining the expenditures of a county or in determining the total of all expenditures for pur-
23 poses of this subsection:

24 (a) No expenditures shall be included that have not been certified under ORS 294.175.

25 (b) No expenditures of any county that did not file an estimate of expenditures under ORS
26 294.175 shall be included.

27 (c) No expenditures of any county for which certification has been denied shall be included.

28 (d) No expenditures of any county that does not make its appropriation under ORS 294.435 based
29 upon 100 percent of the expenditures certified shall be included.

30 (e) No expenditures of any county that does not certify compliance under ORS 294.181 shall be
31 included.

32 (5) If the expenditures of a county are not included for a fiscal quarter on account of subsection

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 (4) of this section, no grant shall be made to that county under subsection (3) of this section for that
2 fiscal quarter. If grant funds are denied to any county under this subsection for any fiscal quarter,
3 the percentage determined under subsection (4) of this section shall be redetermined, excluding from
4 the computation for that fiscal quarter the certified expenditures of the county for which grant funds
5 are denied to the end that all of the funds available in the County Assessment Function Funding
6 Assistance Account as of the close of the fiscal quarter may be distributed.

7 **(6) Notwithstanding subsection (4) of this section, a county's reduction in expenditures**
8 **certified by the department does not alter the percentage to be paid to the county under**
9 **subsection (4) of this section or the payments from the County Assessment Function Fund-**
10 **ing Assistance Account under subsection (3) of this section, provided:**

11 **(a) The revenue of the county for the previous fiscal year was supplemented by federal**
12 **payments pursuant to the Secure Rural Schools and Community Self-Determination Act of**
13 **2000 (P.L. 106-393) in an amount equal to at least 10 percent of the revenue;**

14 **(b) The reduction in county expenditures does not exceed 10 percent of the expenditures**
15 **certified by the department; and**

16 **(c) The reduction in county expenditures does not result in a failure by the county to**
17 **adequately provide the resources needed to achieve proper compliance with ORS 308.232 and**
18 **308.234, ORS chapter 309, other laws requiring equality and uniformity in the system of**
19 **property taxation and applicable rules of the department.**

20 **SECTION 2. The amendments to ORS 294.178 by section 1 of this 2007 Act first apply to**
21 **the fiscal year beginning July 1, 2006.**

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