

# Senate Bill 38

## Corrected Requester

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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**.

Establishes fee for recording of documents in deed and mortgage records of county. Directs county clerk to transfer amounts collected to Housing and Community Services Department to fund housing programs of department.

### A BILL FOR AN ACT

1  
2 Relating to recordation fees; amending ORS 205.323, 294.184, 294.187 and 306.815.

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

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

5 205.323. (1) In addition to and not in lieu of the fees charged and collected under ORS 205.320  
6 and other fees, the **county clerk shall charge and collect the** following fees [*shall be charged and*  
7 *collected*] for the recording or filing of any instrument described in ORS 205.130:

8 (a) A fee of \$1, to be credited as provided in subsection (3)(a) of this section; [*and*]

9 (b) A fee of \$10, to be credited as provided in subsection (3)(b) of this section; **and**

10 (c) **A fee of \$\_\_\_\_\_**, to be credited as provided in subsection (3)(c) of this section.

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

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

14 (b) Any satisfaction of judgment or certificate of satisfaction of judgment; or

15 (c) Internal county government instruments not otherwise charged a recording or filing fee.

16 (3) Of the amounts charged and collected under this section:

17 (a) The recording or filing fee charged and collected under subsection (1)(a) of this section  
18 [*shall*] **must** be deposited and credited to the Oregon Land Information System Fund established  
19 under ORS 306.132; [*and*].

20 (b) [*Of the recording or filing fee charged and collected under subsection (1)(b) of this section,*] **The**  
21 **recording or filing fee charged and collected under subsection (1)(b) of this section shall be**  
22 **credited as follows:**

23 (A) Five percent [*shall*] **of the fee must** be credited for the benefit of the county[.];

24 (B) Five percent [*shall*] **of the fee must** be credited for the benefit of the county clerk for the  
25 purposes described in ORS 205.320 (18); and

26 (C) 90 percent [*shall be deposited and*] **of the fee must be** credited to **and deposited in** the  
27 County Assessment and Taxation Fund created under ORS 294.187.

28 (c) **The recording or filing fee charged and collected under subsection (1)(c) of this sec-**

**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 **tion must be credited to and deposited in the County Assessment and Taxation Fund created**  
 2 **under ORS 294.187.**

3 **SECTION 2.** ORS 294.184 is amended to read:

4 294.184. (1) There is created under ORS 293.445 a suspense account to be known as the County  
 5 Assessment Function Funding Assistance Account. The account shall consist of:

- 6 (a) All moneys paid over by the county treasurers as provided under ORS 294.187 **(2)(a)**; and
- 7 (b) All interest earned upon any moneys in the account.

8 (2) Of the moneys in the account as of the last day of each fiscal quarter, the moneys necessary  
 9 to pay the following Department of Revenue expenses shall be transferred to a suspense account of  
 10 the department created under ORS 293.445 and are continuously appropriated to the department for:

- 11 (a) Expenses incurred in carrying out the purposes of ORS 294.175 to 294.184; and
- 12 (b) Appraisal expenses incurred by the department in appraising principal and secondary indus-  
 13 trial properties identified under ORS 306.126 and property of centrally assessed companies under  
 14 ORS 308.505 to 308.665.

15 (3) The total amount of moneys transferred to the suspense account of the department under  
 16 subsection (2) of this section may not exceed 10 percent of the moneys in the account as of the last  
 17 day of the fiscal quarter for which the transfer is being made.

18 (4) The remainder of the moneys in the account as of the last day of the fiscal quarter shall be  
 19 used for the purpose of making the grant payments to counties as required under ORS 294.178 and  
 20 are continuously appropriated to the department for that purpose.

21 **SECTION 3.** ORS 294.187 is amended to read:

22 294.187. (1) There is created in the county treasury of each county a fund to be known as the  
 23 County Assessment and Taxation Fund. The fund shall consist of:

- 24 (a) Moneys deposited **in** and credited to the fund under ORS 311.508.
- 25 (b) Moneys deposited **in** and credited to the fund under ORS 205.323 **(3)(b)(C)**.
- 26 (c) **Moneys deposited in and credited to the fund under ORS 205.323 (3)(c)**.
- 27 [(c)] **(d)** Interest earned upon moneys credited to the fund.

28 (2) The county treasurer shall pay over the moneys in the fund:

29 **(a) Collected under subsection (1)(a) and (b) of this section and interest earnings on those**  
 30 **moneys, determined as of the last day of the fiscal quarter, to the State Treasurer on or before the**  
 31 **10th day of the month following the last day of the fiscal quarter for deposit and credit as pro-**  
 32 **vided in subsection (3)(a) of this section.**

33 **(b) Collected under subsection (1)(c) of this section and interest earnings on those mon-**  
 34 **eys, determined as of the last day of the fiscal quarter, to the State Treasurer on or before**  
 35 **the 10th day of the month following the last day of the fiscal quarter for deposit and credit**  
 36 **as provided in subsection (3)(b) of this section.**

37 (3) The State Treasurer shall deposit and credit:

38 **(a) The moneys [received under subsection (2) of this section] collected under subsection (1)(a)**  
 39 **and (b) of this section and interest earnings on those moneys to the County Assessment Func-**  
 40 **tion Funding Assistance Account referred to in ORS 294.184.**

41 **(b) The moneys collected under subsection (1)(c) of this section and interest earnings on**  
 42 **those moneys to the Housing and Community Services Department for housing-related pro-**  
 43 **grams as follows:**

44 **(A) 75 percent of the moneys must be deposited in the Housing Development and Guar-**  
 45 **antee Account;**

1 (B) 10 percent of the moneys must be deposited in the Emergency Housing Account;

2 (C) Nine percent of the moneys must be deposited in the Home Ownership Assistance  
3 Account; and

4 (D) Six percent of the moneys must be deposited in the Housing and Community Services  
5 Department Revolving Account.

6 (4) If the county treasurer fails to pay over moneys, as required under subsection (2) of this  
7 section, then any unpaid moneys shall be a debt due and owing by the county to the state and the  
8 county shall pay the legal rate of interest thereon from the due date until paid. Payment of interest  
9 under this section shall not relieve the county treasurer from any penalty imposed by law for failure  
10 to make the payments, and in addition, the county treasurer shall be liable under ORS 311.375 (4)(a)  
11 and (b).

12 (5) ORS 294.305 to 294.565 do not apply to a fund created under this section.

13 **SECTION 4.** ORS 306.815 is amended to read:

14 306.815. (1) A city, county, district or other political subdivision or municipal corporation of this  
15 state shall not impose, by ordinance or other law, a tax or fee upon the transfer of a fee estate in  
16 real property, or measured by the consideration paid or received upon transfer of a fee estate in real  
17 property.

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

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

22 (4) Subsection (1) of this section does not apply to any tax if the ordinance or other law im-  
23 posing the tax is in effect and operative on March 31, 1997.

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 \$\_\_\_\_\_.

28 \_\_\_\_\_