

75TH OREGON LEGISLATIVE ASSEMBLY
STAFF MEASURE SUMMARY
SENATE FINANCE AND REVENUE COMMITTEE

MEASURE: SB 395
CARRIER: Sen. Telfer

REVENUE: Yes – Revenue Impact

FISCAL: Yes – Minimal Fiscal Impact

Action: Do Pass

Vote: 5-0-0

Yeas: Hass, Rosenbaum, Telfer, Morse, Burdick

Nays: 0

Exc.: 0

Prepared By: Dae Baek, Economist

Meeting Dates: 2/16, 2/19

WHAT THE BILL DOES: Allows counties to serve notice of required personal property tax delinquency warrants by means of one publication in a newspaper of general circulation in the county and by first-class mail to persons named in notice. Increases fee for service of personal property tax delinquency warrant from \$15 to \$20. Takes effect on the 91st day after the date on which the regular session of the 75th Legislative Assembly adjourns sine die.

ISSUES DISCUSSED:

- Indexing cost of serving warrants

EFFECT OF COMMITTEE AMENDMENTS:

BACKGROUND: ORS 311.615 states that notice of warrants to enforce payments of taxes on personal property can be given by four consecutive weekly publications in a newspaper of general circulation in the county.

Current service fee for personal property tax delinquency warrant is \$15. \$15 fee has not been changed since 1983. The statewide number of served warrants is estimated to be 16,843 for FY 2007-08.