

76TH OREGON LEGISLATIVE ASSEMBLY  
STAFF MEASURE SUMMARY  
HOUSE REVENUE COMMITTEE

MEASURE: HJR 26  
CARRIER:

REVENUE: May have revenue impact, no statement issued

FISCAL: May have fiscal impact, no statement issued

*Preliminary*

Action:

Vote:

Yeas:

Nays:

Exc.:

Prepared By: Christine Broniak, Economist

Meeting Dates: 2/28

MEASURE: HJR 26  
EXHIBIT: A  
HOUSE REVENUE COMMITTEE  
DATE: 3/1/2011 PAGES: 1  
SUBMITTED BY: CHRISTINE BRONIAK

**WHAT THE BILL DOES:** Allows a local taxing district to impose a levy for no more than 10 years upon approval of a majority of voters. Provides that the levy may be renewed in a November election of an even year within two years prior to the levy's expiration. Specifies that the levy is not subject to the limitations of section 11 or 11b of the Constitution.

**ISSUES DISCUSSED:**

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**EFFECT OF COMMITTEE AMENDMENTS:**

**BACKGROUND:** Local taxing districts may currently submit the question to voters of whether to establish a new local option ad valorem property tax. Currently, such levies are subject to limitations of section 11 and 11b of the Constitution. Section 11 limits local option levies to 5 years for non-capital projects, and up to 10 years for capital projects. Section 11b applies the limits of taxation established by Measure 5 of \$5/\$1,000 real market value for school system taxes and \$10/\$1,000 real market value for general government taxes. This measure would allow districts to create, with voter approval, new local option levies that are not subject to the Measure 5 limitations and that last for up to 10 years.