

House Joint Resolution 26

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**.

Proposes amendment to Oregon Constitution relating to local option ad valorem property taxes.
Refers proposed amendment to people for their approval or rejection at next regular general election.

JOINT RESOLUTION

Be It Resolved by the Legislative Assembly of the State of Oregon:

PARAGRAPH 1. The Constitution of the State of Oregon is amended by creating a new section 11m to be added to and made a part of Article XI, and by amending section 11e, Article XI, such sections to read:

SECTION 11m. (1) The limitations of sections 11 and 11b of this Article do not apply to a local option ad valorem property tax imposed under this section.

(2)(a) A local taxing district may impose a local option ad valorem property tax under this section by submitting the question of the levy to the voters in the local taxing district in November of an even-numbered year and obtaining the approval of a majority of the voters voting on the question.

(b)(A) A local taxing district may impose a levy pursuant to this section for no more than 10 years.

(B) A local taxing district may submit the question of renewal of a levy imposed under this section to the voters in the local taxing district at an election in November of any even-numbered year that is within two years of the expiration of the levy that the district seeks to renew.

(C) For any question of a levy submitted to the voters of a local taxing district, including renewal of a levy, the local taxing district must include in the question a statement setting forth the length of time the levy will be imposed and a statement that taxes paid under the levy will not be reduced by operation of the limits in section 11b of this Article.

(3) Notwithstanding subsection (1) of this section, the maximum assessed value of property in this state for a local option ad valorem property tax imposed under this section is determined under subsection (1) of section 11 of this Article.

(4) Section 32, Article I, and section 1, Article IX of this Constitution, do not apply to this section.

Sec. 11e. If any portion, clause or phrase of sections 11b to 11e **or 11m** of this Article is for any reason held to be invalid or unconstitutional by a court of competent jurisdiction, the remaining portions, clauses and phrases [*shall not be*] **are not** affected but [*shall*] remain in full force and effect.

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 **PARAGRAPH 2.** The amendment proposed by this resolution shall be submitted to the
2 people for their approval or rejection at the next regular general election held throughout
3 this state.

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