

**Enrolled**  
**Senate Bill 954**

Sponsored by Senator THOMSEN

CHAPTER .....

AN ACT

Relating to county tax assessment; amending ORS 294.178 and 294.187.

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

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

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

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

(3) On or before the [25th] **28th** day of the month following the close of each fiscal quarter, the department shall pay a percentage of the moneys in the County Assessment Function Funding Assistance Account as of the close of that fiscal quarter to each county to which a certificate has been issued under ORS 294.175.

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

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

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

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

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

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

(5) If the expenditures of a county are not included for a fiscal quarter on account of subsection (4) of this section, [no] a grant [shall] **may not** be made to that county under subsection (3) of this section for that fiscal quarter. If grant funds are denied to any county under this subsection for any fiscal quarter, the percentage determined under subsection (4) of this section shall be redetermined, excluding from the computation for that fiscal quarter the certified expenditures of the county for

which grant funds are denied to the end that all of the funds available in the County Assessment Function Funding Assistance Account as of the close of the fiscal quarter may be distributed.

**SECTION 2.** ORS 294.187 is amended to read:

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

- (a) Moneys deposited in and credited to the fund under ORS 311.508.
- (b) Moneys deposited in and credited to the fund under ORS 205.323 (4)(b)(C).
- (c) Moneys deposited in and credited to the fund under ORS 205.323 (4)(c).
- (d) Interest earned upon moneys credited to the fund.

(2) The county treasurer shall pay over the moneys in the fund, determined as of the last day of the fiscal quarter, to the State Treasurer on or before the 10th **working** day of the month following the last day of the fiscal quarter as follows:

(a) Moneys collected under subsection (1)(a) and (b) of this section and interest earnings on those moneys must be paid over to the Department of Revenue for deposit in the County Assessment Function Funding Assistance Account created under ORS 294.184.

(b) Moneys collected under subsection (1)(c) of this section and interest earnings on those moneys must be paid over to the Department of Revenue for deposit in the Housing and Community Services Department accounts for housing-related programs as follows:

(A) 76 percent of the moneys must be deposited in the General Housing Account created under ORS 458.620;

(B) 10 percent of the moneys must be deposited in the Emergency Housing Account created under ORS 458.620; and

(C) 14 percent of the moneys must be deposited in the Home Ownership Assistance Account created under ORS 458.620.

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

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

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**Passed by Senate May 4, 2011**

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Robert Taylor, Secretary of Senate

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Peter Courtney, President of Senate

**Passed by House May 31, 2011**

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Bruce Hanna, Speaker of House

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Arnie Roblan, Speaker of House

**Received by Governor:**

.....M,....., 2011

**Approved:**

.....M,....., 2011

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John Kitzhaber, Governor

**Filed in Office of Secretary of State:**

.....M,....., 2011

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Kate Brown, Secretary of State