

**76TH OREGON LEGISLATIVE ASSEMBLY
2012 Regular Session
STAFF MEASURE SUMMARY
HOUSE REVENUE COMMITTEE**

**MEASURE: HB 4177 - 2
CARRIER:**

**REVENUE: No revenue impact
FISCAL: May have fiscal impact, statement not yet issued**

Action:

Vote:

Yeas:

Nays:

Exc.:

Prepared By: Christine Broniak, Economist
Meeting Dates: 2/20, 2/22

WHAT THE BILL DOES: Permits counties, under certain conditions, to receive assistance payments from the County Assessment Function Funding Assistance Account (CAFFA) which are unaltered by a reduction in expenditures.

ISSUES DISCUSSED:

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EFFECT OF COMMITTEE AMENDMENTS: Replaces original bill except for emergency clause. Expands the amount of the county's allowable reduction on assessment and taxation expenditures to 15%. Allows the reduction in expenditures for two years, starting July 1, 2011 and July 1, 2012, rather than just one. Applies to counties with 10% of their property tax revenue, excluding bonds, coming from the Secure Rural Schools and Community Self-Determination Act (PL 106-393.)

BACKGROUND: The CAFFA account was created to fund county expenditures on property tax assessment and collection functions. Funds are allocated according to relative expenditures on these functions by each county. This measure would allow the counties which derive more than 10% of their revenues from the Secure Rural Schools Act's county payments in lieu of timber to reduce their expenditures on these functions without losing a proportional amount of CAFFA funding. The measure also requires that statutorily required functions are not impeded by this action.

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**REVENUE IMPACT OF
PROPOSED LEGISLATION**
Seventy-Sixth Oregon Legislative
Assembly
2012 Regular Session
Legislative Revenue Office

Bill Number: HB 4177 - 2

Date: 2/21/2012

NOTICE OF NO REVENUE IMPACT

The Legislative Revenue Office has reviewed the proposed legislation and determined that it has No Impact on state or local revenues analyzed by this office.

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FISCAL IMPACT OF PROPOSED LEGISLATION

Measure: HB 4177-2

Seventy-Sixth Oregon Legislative Assembly – 2012 Regular Session
Legislative Fiscal Office

Prepared by: Matt Stayner
Reviewed by: Laurie Byerly
Date: 2/21/12

Measure Description:

The measure permits counties, under certain conditions, to receive assistance payments from County Assessment Function Funding Assistance Account for fiscal years 2012 and 2013 that do not reflect changes in federal payments to county.

Government Unit(s) Affected:

Counties

Analysis:

The proposed legislation has been determined to have

NO EXPENDITURE IMPACT

on state or local government.

