

## HOUSE AMENDMENTS TO HOUSE BILL 4177

By COMMITTEE ON REVENUE

February 23

1 In line 2 of the printed bill, after the semicolon insert “creating new provisions; amending ORS  
2 294.178;”.

3 Delete lines 4 through 17 and insert:

4 **“SECTION 1. Notwithstanding ORS 294.178 (3) and (4), for the fiscal years beginning July**  
5 **1, 2011, and July 1, 2012, a county’s reduction in expenditures compared with expenditures**  
6 **certified by the Department of Revenue does not alter the percentage to be paid to the**  
7 **county under ORS 294.178 (4) or the payments provided from the County Assessment Func-**  
8 **tion Funding Assistance Account under ORS 294.178 (3) if:**

9 **“(1) For the fiscal year beginning July 1, 2007, the county received federal payments**  
10 **pursuant to the Secure Rural Schools and Community Self-Determination Act of 2000**  
11 **(P.L. 106-393) in an amount equal to at least 10 percent of the county’s property tax reven-**  
12 **ues, excluding bonds;**

13 **“(2) The reduction in county expenditures does not exceed 15 percent of the expenditures**  
14 **certified by the department; and**

15 **“(3) The reduction in county expenditures does not result in a failure by the county to**  
16 **adequately provide the resources needed to achieve proper compliance with ORS 308.232 and**  
17 **308.234, ORS chapter 309, other laws requiring equality and uniformity in the system of**  
18 **property taxation and applicable rules of the department.**

19 **“SECTION 2. ORS 294.178 is amended to read:**

20 **“294.178. (1) Before issuing any certificate under ORS 294.175, the Department of Revenue shall**  
21 **estimate the amount available in the County Assessment Function Funding Assistance Account**  
22 **created under ORS 294.184 for distribution as grants to counties for the ensuing fiscal year.**

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

28 **“(3) On or before the 28th day of the month following the close of each fiscal quarter, the de-**  
29 **partment shall pay a percentage of the moneys in the County Assessment Function Assist-**  
30 **ance Account to each county to which a certificate has been issued under ORS 294.175.**

31 **“(4) Except as provided under subsection (5) of this section and paragraphs (c) to (e) of this**  
32 **subsection, the percentage to be paid to each county under subsection (3) of this section shall be**  
33 **the percentage that the expenditures of the county certified by the department to the county gov-**  
34 **erning body under ORS 294.175 bears to the total of all expenditures of all counties certified by the**  
35 **department to counties under ORS 294.175. In determining the expenditures of a county or in de-**

1 terminating the total of all expenditures for purposes of this subsection:

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

3 “(b) No expenditures of any county that did not file an estimate of expenditures under ORS  
4 294.175 shall be included.

5 “(c) [No] Expenditures of any county for which certification has been denied shall be included,  
6 **but the amount that would have been paid to that county under this subsection based upon**  
7 **those expenditures shall be transferred to the Assessment and Taxation County Account**  
8 **described in ORS 306.125.**

9 “(d) [No] Expenditures of any county that does not make its appropriation under ORS 294.456  
10 based upon 100 percent of the expenditures certified shall be included, **but the amount that would**  
11 **have been paid to that county under this subsection based upon those expenditures shall be**  
12 **transferred to the Assessment and Taxation County Account described in ORS 306.125.**

13 “(e) [No] Expenditures of any county that does not certify compliance under ORS 294.181 shall  
14 be included, **but the amount that would have been paid to that county under this subsection**  
15 **based upon those expenditures shall be transferred to the Assessment and Taxation County**  
16 **Account described in ORS 306.125.**

17 “(5) If the expenditures of a county are not included for a fiscal quarter on account of sub-  
18 section (4) of this section, a grant may not be made to that county under subsection (3) of this sec-  
19 tion for that fiscal quarter. If grant funds are denied to any county under this subsection for any  
20 fiscal quarter, the percentage determined under subsection (4) of this section shall be  
21 redetermined[ *excluding from the computation for that fiscal quarter the certified expenditures of the*  
22 *county for which grant funds are denied to the end that all of the funds available in the County As-*  
23 *essment Function Funding Assistance Account at the time of calculating the quarterly distribution*  
24 *may be distributed] **based upon the method of calculation in subsection (4) of this section.”.***

25 In line 18, delete “2” and insert “3”.  
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