

## HOUSE AMENDMENTS TO A-ENGROSSED HOUSE BILL 4177

By JOINT COMMITTEE ON WAYS AND MEANS

March 2

1 On page 1 of the printed A-engrossed bill, delete lines 20 through 25.

2 On page 2, delete lines 1 through 35 and insert:

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

4 “294.178. (1) Before issuing any certificate under ORS 294.175, the Department of Revenue shall  
5 estimate the amount available in the County Assessment Function Funding Assistance Account  
6 created under ORS 294.184 for distribution as grants to counties for the ensuing fiscal year.

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

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

15 “(4) Except as provided under [*subsection (5)*] **subsections (5) and (6)** of this section, the per-  
16 centage to be paid to each county under subsection (3) of this section shall be the percentage that  
17 the expenditures of the county certified by the department to the county governing body under ORS  
18 294.175 bears to the total of all expenditures of all counties certified by the department to counties  
19 under ORS 294.175. In determining the expenditures of a county or in determining the total of all  
20 expenditures for purposes of this subsection:

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

22 “(b) No expenditures of any county that did not file an estimate of expenditures under ORS  
23 294.175 shall be included.

24 “(c) No expenditures of any county for which certification has been denied shall be included,  
25 **except as provided in subsection (6)(b) of this section.**

26 “(d) No expenditures of any county that does not make its appropriation under ORS 294.456  
27 based upon 100 percent of the expenditures certified shall be included.

28 “(e) No expenditures of any county that does not certify compliance under ORS 294.181 shall  
29 be included, **except as provided in subsection (6)(b) of this section.**

30 “(5)(a) **Except as provided in paragraph (b) of this subsection,** if the expenditures of a  
31 county are not included for a fiscal quarter on account of subsection (4) of this section, a grant may  
32 not be made to that county under subsection (3) of this section for that fiscal quarter. If grant funds  
33 are denied to any county under this subsection for any fiscal quarter, the percentage determined  
34 under subsection (4) of this section shall be redetermined, excluding from the computation for that  
35 fiscal quarter the certified expenditures of the county for which grant funds are denied to the end

1 that all of the funds available in the County Assessment Function Funding Assistance Account at  
2 the time of calculating the quarterly distribution may be distributed.

3 **“(b) Percentages of grants may not be redetermined under paragraph (a) of this sub-**  
4 **section in instances in which a distribution is made under subsection (6)(b) of this section.**

5 **“(6)(a) For any county that is certified for participation in the County Assessment**  
6 **Function Funding Assistance Account grant program under ORS 294.175 or 294.181, and for**  
7 **which a distribution is not made by the department because of subsection (4)(d) or (e) of this**  
8 **section, the amount that would have been disbursed to the county shall be transferred to the**  
9 **Assessment and Taxation County Account described in ORS 306.125.**

10 **“(b) For any county that is not certified for participation in the County Assessment**  
11 **Function Funding Assistance Account grant program:**

12 **“(A) The county may not receive a percentage distribution under subsection (4) of this**  
13 **section, but the department shall determine a percentage distribution as if the county were**  
14 **eligible to receive a distribution under subsection (4) of this section;**

15 **“(B) The department shall determine the percentage distribution by using the county’s**  
16 **certified expenditures from the last year in which the county participated in the County**  
17 **Assessment Function Funding Assistance Account grant program; and**

18 **“(C) The percentage distribution disbursement determined in subparagraphs (A) and (B)**  
19 **of this paragraph shall be transferred to the Assessment and Taxation County Account de-**  
20 **scribed in ORS 306.125 at the same time as payment of moneys is made to counties under**  
21 **subsection (3) of this section.**

22 **“(c) For any county whose County Assessment Function Funding Assistance Account**  
23 **distribution is transferred under paragraph (a) or (b) of this subsection to the Assessment**  
24 **and Taxation County Account described in ORS 306.125, but for which the intervention re-**  
25 **quired of the department by ORS 308.062 does not occur as a result of action taken by a**  
26 **county court or board of county commissioners pursuant to ORS 308.062 (2) that is accepta-**  
27 **ble to the department, the total of all transfers to the Assessment and Taxation County**  
28 **Account described in ORS 306.125 shall be transferred back to the County Assessment**  
29 **Function Funding Assistance Account.”.**

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