

D R A F T

SUMMARY

Proposes amendment to Oregon Constitution to allow local option land value ad valorem property taxes outside certain limitations.

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, a new section 32a to be added to and made a part of Article I and a new section 1d to be added to and made a part of Article IX, 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 land value ad valorem property tax imposed under this section.

(2)(a) A local taxing district may impose a local option land value ad valorem property tax under this section by submitting the question of the levy to the voters in the local taxing district at an election 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

1 **within two years of the expiration of the levy that the local taxing**
2 **district seeks to renew.**

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

9 **(3) Notwithstanding subsection (1) of this section, the maximum**
10 **assessed value of property in this state for a local option land value**
11 **ad valorem property tax imposed under this section is determined un-**
12 **der subsection (1) of section 11 of this Article.**

13 **SECTION 32a. The requirement in section 32 of this Article that**
14 **taxes upon the same class of subjects be uniform does not forbid the**
15 **subclassification of real property into land and improvements for**
16 **purposes of property taxation.**

17 **SECTION 1d. The requirement in section 1 of this Article for uni-**
18 **form rules of assessment and taxation does not prohibit the taxation**
19 **of land and improvement assessments at different rates.**

20 **Sec. 11e.** If any portion, clause or phrase of [*sections 11b to 11e*] **section**
21 **11b, 11c, 11d or 11m** of this Article is for any reason held to be invalid or
22 unconstitutional by a court of competent jurisdiction, the remaining
23 portions, clauses and phrases [*shall not be*] **are not** affected but [*shall*] re-
24 main in full force and effect.

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

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