

**77TH OREGON LEGISLATIVE ASSEMBLY
2013 REGULAR SESSION
PRELIMINARY STAFF MEASURE SUMMARY
SENATE FINANCE AND REVENUE COMMITTEE**

MEASURE: SB 15
CARRIER:

REVENUE: May have revenue impact; statement not yet issued

FISCAL: May have fiscal impact; statement not yet issued

Action:

Vote:

Yeas:

Nays:

Exc.:

Prepared By: Christine Broniak, Economist

Meeting Dates: 2/26

WHAT THE BILL DOES: Authorizes county to request declaration by the Governor of an emergency if county is providing less than minimally adequate property tax assessment and collection services. Requires governor to consult with the Department of Revenue in declaring an emergency. Directs the Department of Revenue to provide services in the county to ensure a minimally adequate level of property tax assessment and collection services. Allows department to charge the county a fee in an amount sufficient to reimburse the department for their costs from the unsegregated tax collections account of the county.

ISSUES DISCUSSED:

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EFFECT OF COMMITTEE AMENDMENTS:

BACKGROUND: Counties have been facing increasing challenges to funding essential services due to the reduction and potential elimination of federal timber payments. Reduction in real market values has also caused revenue declines. This may jeopardize property tax assessment and collection services.