

Senate Bill 15

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SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Authorizes county to request declaration by Governor of emergency in county that is providing less than minimally adequate property tax assessment and collection services. Directs Department of Revenue to provide property tax assessment and collection services until determination by Governor that emergency no longer exists. Authorizes department to charge fee for actual costs of services.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to property tax services emergencies; and prescribing an effective date.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1. (1) If the governing body of a county believes that the county is in a state**
5 **of fiscal distress that compromises the county's ability to provide a minimally adequate level**
6 **of property tax assessment services or property tax collection services, the governing body**
7 **may request that the Governor declare a property tax assessment services emergency, a**
8 **property tax collection services emergency or both.**

9 (2) Upon request pursuant to subsection (1) of this section, the Governor shall consult
10 with the Director of the Department of Revenue to determine whether to declare a property
11 tax assessment services emergency, a property tax collections services emergency or both.

12 (3) Within 14 days after consultation with the director pursuant to subsection (2) of this
13 section, the Governor shall:

14 (a) Declare the existence of a property tax assessment services emergency, a property
15 tax collections services emergency or both in the county; or

16 (b) Issue a determination that the county's fiscal situation does not cause the county to
17 provide a less than minimally adequate level of property tax assessment services or property
18 tax collection services, as applicable.

19 (4) As soon as practicable after declaration of an emergency under subsection (3)(a) of
20 this section and after consultation with the tax assessor and tax collector of the county, the
21 Department of Revenue shall provide services in the county to the extent necessary to en-
22 sure a minimally adequate level of property tax assessment services, property tax collection
23 services or both to all municipal corporations in the county.

24 (5)(a) The department may charge a county a fee in an amount sufficient to reimburse
25 the department for the actual costs to the department of providing services pursuant to
26 subsection (4) of this section.

27 (b) Not later than September 15 of each fiscal year to which this section applies, the de-
28 partment shall notify the county tax collector or other county official responsible for pre-

NOTE: Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.

1 **paring the percentage schedule under ORS 311.390 of the total amount of the fee chargeable**
2 **under this subsection.**

3 **(c) The fee shall be payable from the county's unsegregated tax collections account de-**
4 **scribed in ORS 311.385 and shall be paid over to the department at the same time and in the**
5 **same manner as taxes are distributed under ORS 311.395.**

6 **(6)(a) At any time after declaration of an emergency pursuant to subsection (3)(a) of this**
7 **section, the governing body of the county or the director may request that the Governor,**
8 **after consultation with the director, issue a determination pursuant to subsection (3)(b) of**
9 **this section.**

10 **(b) Upon issuance of a determination pursuant to this subsection, the county shall re-**
11 **sume providing property tax assessment services and property tax collection services, as**
12 **applicable, to all municipal corporations in the county.**

13 **SECTION 2. This 2013 Act takes effect on the 91st day after the date on which the 2013**
14 **regular session of the Seventy-seventh Legislative Assembly adjourns sine die.**