

Seventy-Eighth Oregon Legislative Assembly - 2015 Regular Session
PRELIMINARY STAFF MEASURE SUMMARY
Senate Committee On Finance and Revenue

MEASURE: SB 194

Fiscal: May have fiscal impact, but no statement yet issued

Revenue: May have revenue impact, but no statement yet issued

Action Date:

Action:

Meeting Dates:

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WHAT THE MEASURE DOES:

Authorizes a county to adopt an education funding protection ordinance for up to 10 years if at least 50 percent by area of the land in the county is subject to certain property tax exemptions or special assessments, or if the county has a population of 100,000 or fewer. Provides that the ordinance may offer incentives for a land owner to withdraw from exemptions or special assessments, and disincentives to sell land into an exempt ownership. Specifies that the ordinance may prohibit certain lands from being newly approved for certain exemptions or special assessments unless certain conditions are met. Provides that the ordinance may prohibit certain government entities from acquiring land within the county unless certain conditions are met. Allows a taxpayer to file a petition for a writ of mandamus to enforce these provisions. Applies first to the property tax year starting on July 1, 2016.

ISSUES DISCUSSED:

EFFECT OF COMMITTEE AMENDMENT:

No amendment.

BACKGROUND: