

# House Bill 2142

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on Revenue)

## 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**.

Specifies ballot title for \_\_\_\_\_ Joint Resolution \_\_\_\_\_ (2015) (LC 335).  
Declares emergency, effective on passage.

## A BILL FOR AN ACT

Relating to elections; and declaring an emergency.

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

**SECTION 1. Pursuant to ORS 250.075 and notwithstanding ORS 250.035, the ballot title for \_\_\_\_\_ Joint Resolution \_\_\_\_\_ (2015) (LC 335), if \_\_\_\_\_ Joint Resolution \_\_\_\_\_ (2015) (LC 335) is referred to the people by the Seventy-eighth Legislative Assembly in regular session, shall be:**

---

**AMENDS CONSTITUTION: AUTHORIZES IMPOSITION OF LOCAL OPTION PROPERTY TAXES OUTSIDE CERTAIN CONSTITUTIONAL LIMITATIONS AND FREEZES ASSESSED VALUE OF HOMESTEADS OF CERTAIN SENIORS AND INDIVIDUALS WITH DISABILITIES.**

**RESULT OF "YES" VOTE: "Yes" vote allows local taxing districts to impose, for up to 10 years, voter-approved local option ad valorem property taxes that are not subject to constitutional limitations on property taxation and collection and requires enactment of property tax relief program that freezes assessed value of homesteads of individuals eligible by age or disability.**

**RESULT OF "NO" VOTE: "No" vote retains current constitutional limitations on local option ad valorem property taxes and current determination of assessed value for homesteads of certain seniors and individuals with disabilities.**

**SUMMARY: This measure authorizes local taxing districts to impose, for up to 10 years, local option ad valorem property taxes outside the limitations on property taxation and collection imposed by Article XI, section 11b, of the Oregon Constitution (Ballot Measures 5 and 50), if approved by voters.**

**The measure also requires the Legislative Assembly to enact a property tax relief program that freezes the assessed value of the homesteads of individuals eligible by age or disability.**

**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  
2  
3  
4  
5  
6  
7  
8

---

**SECTION 2.** The ballot title in section 1 of this 2015 Act shall be printed in the voters' pamphlet and on the ballot.

**SECTION 3.** This 2015 Act being necessary for the immediate preservation of the public peace, health and safety, an emergency is declared to exist, and this 2015 Act takes effect on its passage.

---