

Requested by Representative SMITH DB

**PROPOSED AMENDMENTS TO
HOUSE BILL 2363**

1 On page 1 of the printed bill, delete lines 5 through 20 and insert:

2 **“SECTION 1. (1) This section applies to any county during the pe-**
3 **riod in which the county is listed as being at higher risk of financial**
4 **distress in an audit report of the financial condition of counties issued**
5 **by the Secretary of State.**

6 **“(2)(a) On or about December 1 of each year, the assessor and tax**
7 **collector of a county shall determine the actual costs to the county**
8 **of assessing property and collecting property taxes for all taxing dis-**
9 **tricts within the county, including the county.**

10 **“(b) The governing body of the county shall include the costs in the**
11 **annual budget of the county.**

12 **“(3)(a) The tax collector of a county shall deduct from the costs**
13 **determined under subsection (2) of this section an amount equal to all**
14 **funds received by the county from the County Assessment Function**
15 **Funding Assistance Account under ORS 294.178 for the immediately**
16 **preceding 12-month period and apportion the net costs among all the**
17 **taxing districts within the county, including the county, in proportion**
18 **to each taxing district’s share of total property taxes imposed by all**
19 **taxing districts within the county, including the county, and excluding**
20 **all amounts levied by taxing districts within the county to pay bonded**
21 **indebtedness and interest on the bonded indebtedness.**

1 **“(b) Net costs apportioned to a taxing district may not exceed two**
2 **percent of the property tax distributions made to the taxing district**
3 **during the immediately preceding 12-month period under ORS 311.395**
4 **that were not for bonded indebtedness and interest on the bonded**
5 **indebtedness.**

6 **“(4) The tax collector of a county shall withhold amounts from**
7 **property tax distributions made under ORS 311.395 to taxing districts**
8 **until the total amount of net costs apportioned under subsection (3)**
9 **of this section have been withheld.**

10 **“(5) Amounts withheld by a county under this section may be used**
11 **solely to pay for expenses of the offices of the assessor, tax collector**
12 **and treasurer of the county.”.**

13 In line 23, delete “each” and insert “a”.

14 On page 2, line 29, delete “the amount” and insert “amounts”.

15 On page 4, line 4, delete “the amount” and insert “amounts”.

16 In line 10, delete the third “the”.

17 In line 11, delete “amount” and insert “amounts”.

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