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## SENATE COMMITTEE ON FINANCE AND REVENUE

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### AGENDA

**Posted: MAY 28 12:24 PM**

### TUESDAY

**Date: May 28, 2019**  
**Time: 3:00 P.M.**  
**Room: HR A**

#### Public Hearing and Work Session

SJR 21 \*\*

\*\*Subsequent Referral(s) to Rules

Proposes amendment to Oregon Constitution repealing ad valorem property tax system created by House Joint Resolution 85 (1997) (Ballot Measure 50 (1997)) and requiring Legislative Assembly to enact such laws as may be necessary or appropriate to transfer repealed provisions to statute without substantive change.

HB 2460 A

Provides that transferee of tax-deferred homestead is liable for amounts of outstanding deferred property taxes due on homestead if transferee is using homestead more than 90 days following taxpayer's death and is potential recipient of homestead under intestate succession or by devise or received homestead from estate of deceased taxpayer or right to homestead by gift or assignment from insolvent taxpayer.

HB 2949 A

Authorizes governing body of county with population of more than 570,000 to set maximum dollar amount of \$25,000 or more, or dollar amount adopted by county, for total assessed value of all of taxpayer's manufactured structures taxable as personal property, below which such manufactured structures are not subject to ad valorem property taxation for assessment year.

**Send materials or presentations to the email at the top of the agenda 24 hours in advance of the meeting date. All submissions will be posted and made public on the Oregon Legislative Information System (OLIS).**