

HOUSE AMENDMENTS TO HOUSE BILL 2383

By COMMITTEE ON ECONOMIC DEVELOPMENT

April 11

1 Delete lines 4 through 10 of the printed bill and insert:

2 **“SECTION 1. There is appropriated to the Department of Revenue, for the biennium be-**
3 **ginning July 1, 2019, out of the General Fund, the amount of \$150,000 for distribution to the**
4 **Curry County assessor, in accordance with section 2 of this 2019 Act, to be used by the**
5 **assessor for the pilot program created pursuant to section 2 of this 2019 Act.**

6 **“SECTION 2. (1)(a) The Department of Revenue shall distribute the moneys appropriated**
7 **under section 1 of this 2019 Act to the Curry County assessor as follows:**

8 **“(A) For the fiscal year beginning on July 1, 2019, \$75,000.**

9 **“(B) For the fiscal year beginning on July 1, 2020, \$75,000.**

10 **“(b) The department may not distribute the moneys until the assessor has available for**
11 **the pilot program created pursuant to subsection (3) of this section a matching amount of**
12 **\$50,000 per year.**

13 **“(2)(a) The assessor shall withhold or collect the annual \$50,000 matching moneys from**
14 **the taxing districts within the county, other than education districts, in proportion to each**
15 **taxing district’s share of the percentage schedule filed under ORS 311.390 for the current**
16 **property tax year, computed excluding the share of education districts.**

17 **“(b) As used in this subsection ‘education district’ means school districts, education**
18 **service districts and community college districts.**

19 **“(3)(a) The assessor shall use the moneys distributed under subsection (1)(a) of this sec-**
20 **tion, and the matching moneys required under subsection (1)(b) of this section, to create a**
21 **pilot program that will increase employment in the office of the assessor for the purpose of**
22 **achieving an assessment rotation of seven years for taxable property located in the county.**
23 **The moneys may not be used for any other purpose.**

24 **“(b) The moneys shall supplement and may not supplant the expenditures for assessment**
25 **and taxation included in the county budget for the current fiscal year.**

26 **“(c) Notwithstanding paragraph (b) of this subsection, the county may reduce expen-**
27 **ditures for assessment and taxation for fiscal years in the biennium beginning on July 1,**
28 **2019, if the reduction is a proportional part of across-the-board budget reductions.**

29 **“(4) The assessor shall submit reports to the department containing the substance, and**
30 **in the form and manner, prescribed by the department. The purpose of the reports is to en-**
31 **able the department to monitor the pilot program.**

32 **“(5) The department shall submit a report reviewing the experience of the pilot program**
33 **in the manner provided by ORS 192.245 to the interim committees of the Legislative Assem-**
34 **blely related to revenue on or before September 15, 2021.**

35 **“SECTION 3. This 2019 Act takes effect on the 91st day after the date on which the 2019**

1 **regular session of the Eightieth Legislative Assembly adjourns sine die.”.**
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