Requested by Representative SMITH DB

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PROPOSED AMENDMENTS TO HOUSE BILL 2383

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

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

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

- "(A) For the fiscal year beginning on July 1, 2019, \$75,000.
 - "(B) For the fiscal year beginning on July 1, 2020, \$75,000.
- "(b) The department may not distribute the moneys until the assessor has available for the pilot program created pursuant to subsection (3) of this section a matching amount of \$50,000 per year.
- "(2)(a) The assessor shall withhold or collect the annual \$50,000 matching moneys from the taxing districts within the county, other than education districts, in proportion to each taxing district's share of the percentage schedule filed under ORS 311.390 for the current property tax year, computed excluding the share of education districts.
- "(b) As used in this subsection 'education district' means school districts, education service districts and community college districts.

- "(3)(a) The assessor shall use the moneys distributed under subsection (1)(a) of this section, and the matching moneys required under
 subsection (1)(b) of this section, to create a pilot program that will
 increase employment in the office of the assessor for the purpose of
 achieving an assessment rotation of seven years for taxable property
 located in the county. The moneys may not be used for any other
 purpose.
 - "(b) The moneys shall supplement and may not supplant the expenditures for assessment and taxation included in the county budget for the current fiscal year.
 - "(c) Notwithstanding paragraph (b) of this subsection, the county may reduce expenditures for assessment and taxation for fiscal years in the biennium beginning on July 1, 2019, if the reduction is a proportional part of across-the-board budget reductions.
 - "(4) The assessor shall submit reports to the department containing the substance, and in the form and manner, prescribed by the department. The purpose of the reports is to enable the department to monitor the pilot program.
 - "(5) The department shall submit a report reviewing the experience of the pilot program in the manner provided by ORS 192.245 to the interim committees of the Legislative Assembly related to revenue on or before September 15, 2021.
 - "SECTION 3. This 2019 Act takes effect on the 91st day after the date on which the 2019 regular session of the Eightieth Legislative Assembly adjourns sine die.".

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