LC 2380 2021 Regular Session 11/20/20 (ASD/ps)

DRAFT

SUMMARY

Creates mixed task force to analyze local government assessment and taxation services. Directs task force to prepare recommendations for legislation and submit report to interim committees of Legislative Assembly related to revenue no later than September 15, 2022.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

- 2 Relating to funding local government assessment and taxation services; and 3 prescribing an effective date.
- 4 Be It Enacted by the People of the State of Oregon:

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- 5 <u>SECTION 1.</u> (1) The Task Force on Local Government Assessment 6 and Taxation Services is established.
 - (2) The task force consists of 13 members appointed as follows:
- 8 (a) The President of the Senate shall appoint:
- 9 (A) One member from the Senate who is a member of the majority 10 party.
- 11 **(B)** One member from the Senate who is a member of the minority party.
 - (b) The Speaker of the House of Representatives shall appoint:
- 14 (A) One member from the House of Representatives who is a 15 member of the majority party.
- 16 **(B)** One member from the House of Representatives who is a member of the minority party.
- 18 (c) The Governor shall appoint nine voting members as follows:
 - (A) One representative of the Department of Revenue;

- 1 (B) One representative of the Association of Oregon Counties;
- 2 (C) One representative of the League of Oregon Cities;
- 3 (D) One representative of the Special Districts Association of 4 Oregon;
- 5 (E)One representative the Oregon State Association of County 6 Assessors;
- 7 (F) One representative of the Oregon Association of County Tax 8 Collectors;
- 9 (G) One individual representing county administrators;
- 10 **(H) One individual representing school districts that offer** 11 **kindergarten through grade 12; and**
- 12 (I) One individual representing property taxpayers.
- 13 (3) If there is a vacancy for any cause, the respective appointing 14 authority shall make an appointment to become immediately effective.
- 15 (4) The task force shall:
- 16 (a) Study means for increasing and stabilizing revenue to fund local 17 government assessment and taxation services. To this end the task 18 force shall:
- 19 (A) Analyze the reasons for the long-term decline in local govern-20 ment assessment and taxation funding;
- 21 **(B)** Assess how the decline has affected assessment and taxation 22 services throughout this state;
- (C) Forecast the trend of the decline in the future and what the trend means for the level of assessment and taxation services local governments will be able to provide; and
- 26 **(D)** Examine a broad array of revenue-raising and cost-saving sol-27 utions; and
- 28 (b) Prepare a report detailing the findings of the task force's study, 29 including recommendations for legislation.
- 30 (5) The task force may consult with the Legislative Revenue Officer, 31 the assessors and tax collectors of the several counties and any other

- public or private person the task force considers it useful to consult with in performing its duties under subsection (4) of this section.
- (6)(a) A majority of the voting members of the task force constitutes a quorum for the transaction of business.
- 5 (b) Official action by the task force requires the approval of a ma-6 jority of the voting members of the task force.
- (c) Members of the Legislative Assembly appointed to the task force are nonvoting members of the task force and may act in an advisory capacity only.
- 10 (7) The task force shall elect one of its members to serve as chair-11 person.
- 12 (8) The task force shall meet at times and places specified by the 13 call of the chairperson or of a majority of the voting members of the 14 task force.
- 15 (9) The task force may adopt rules necessary for the operation of the task force.
- 17 (10) The task force shall submit a report in the manner provided 18 by ORS 192.245, including the recommendations for legislation pre-19 pared pursuant to subsection (4)(b) of this section, to the interim 20 committees of the Legislative Assembly related to revenue no later 21 than September 15, 2022.
- 22 (11) The Legislative Revenue Officer shall provide staff support to 23 the task force.
- 24 (12) Members of the task force who are not members of the Legis-25 lative Assembly are not entitled to compensation or reimbursement 26 for expenses and serve as volunteers on the task force.
- 27 (13) All agencies of state government, as defined in ORS 174.111, are
 28 directed to assist the task force in the performance of the duties of the
 29 task force and, to the extent permitted by laws relating to
 30 confidentiality, to furnish information and advice the members of the
 31 task force consider necessary to perform their duties.

LC 2380 11/20/20

1	SECTION 2. Section 1 of this 2021 Act is repealed on January 2, 2023.
2	SECTION 3. This 2021 Act takes effect on the 91st day after the date
3	on which the 2021 regular session of the Eighty-first Legislative As-
4	sembly adjourns sine die.
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