

SB 206 STAFF MEASURE SUMMARY

Carrier: Rep. Marsh

House Committee On Revenue

Action Date: 05/16/23

Action: Do Pass.

Vote: 6-0-1-0

Yeas: 6 - Levy B, Marsh, Nathanson, Nguyen D, Reschke, Walters

Exc: 1 - Smith G

Fiscal: No fiscal impact

Revenue: No revenue impact

Prepared By: Beau Olen, Economist

Meeting Dates: 4/19, 5/16

WHAT THE MEASURE DOES:

Amends and repeals several unused statutes that conflict with 1997’s Measure 50. Takes effect 91st day after sine die.

ISSUES DISCUSSED:

- Housekeeping bill related to 1997’s Measure 50

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

Oregon Constitution, Article XI, Section 11(3)(b) creates permanent property tax rates for tax districts that can only be exceeded by local option levies subject to a vote of the people. Additionally, ad valorem property taxes should be imposed on assessed value (AV) not real-market value (RMV). However, statutes related to several taxing districts have rate limitations based on RMV, with no reference to permanent rate authority, and without mention of a vote of the people. Those districts include peoples’ utility districts; parks and recreation; library boards; heritage districts; cities, for parks; and counties, for historical funds and funding of veterans’ services officers.

The bill repeals portions of the following statutes that conflict with 1997’s Measure 50: ORS 226.200, 261.385, 266.420, 266.540, 266.550, 357.266, and 358.468.

The bill also modifies ORS 358.180 and 408.720, and their directly related statutes, to reduce conflict with Measure 50.