

These minutes paraphrase and/or summarize statements made during this meeting. Text enclosed in quotation marks reports the speakers exact words. For complete context of proceedings, please refer to the tape recording.

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PUBLIC HEARINGS SB s 251, 252,
208, 209, & 277
WORK SESSION SB 277
BILL INTRODUCTIONS: LCs 132,
2562 & 2656
TAPES 029-030, A/B

SENATE COMMITTEE ON GOVERNMENT
FINANCE AND TAX POLICY

FEBRUARY 09, 1995 - 1:00 P.M. - HEARING ROOM A - STATE CAPITOL BUILDING

Members Present: Sen. Shirley Gold, Acting Chair
Sen. Tom Hartung
Sen. Eugene Timms (present 1:45-2:00 pm)
Sen. Cliff Trow

Excused: Sen. Paul Phillips, Chair
Sen. Greg Walden

Witnesses: Barbara Seymour, Legislative Counsel
B.J. Smith, League of Oregon Cities
Craig Smith, Chemeketa Community College
Gary Underwood, AARP State Legislative Committee
Gary Bartholomew, Oregon Assn. of County Tax Collectors
Jim Manary, Department of Revenue
Lois Colson, Department of Revenue (present, but does not testify)
Jim Gangle, Oregon State Association of County Assessors

Staff: James Scherzinger, Legislative Revenue Officer
Steve Meyer, Legislative Revenue Office
Janice DeVito, Committee Assistant

TAPE 029 SIDE A

005 Acting Chair Gold -calls the meeting to order at 1: 21 pm as a
subcommittee

CONTINUING PUBLIC HEARING SB 277

015 Barbara Seymour -Legislative Counsel

-explains purpose of SB 277 which characterizes and categorizes levies
applicable to tax years beginning 6/1/95

-states that there is clear precedent for bill and no conflict with state
constitution

-questions and discussion

101 B.J. Smith -League of Oregon Cities

-concurs with legal counsel interpretation

105 Craig Smith -Chemeketa Community College
 -agrees with clarifications presented by legal counsel

114 Gary Underwood -AARP State Legislative Committee
 -states for the record that AARP supports this bill

PUBLIC HEARING SB 251

136 Gary Bartholomew -Oregon Assn. of County Tax Collectors
 -explains purpose of the bill which requires that tax liens be paid before
 the assessor processes property consolidations

159 -questions and discussion about reason for bill, and possible opposition
 to bill

PUBLIC HEARING SB 252

207 Gary Bartholomew -explains purpose of bill which changes the amount not
 refunded on overpayments of advance taxes, changes requirements in sending
 real property delinquent notices, and changes setting up of refund reserve
 as being optional rather than mandatory

236 -questions and discussion

PUBLIC HEARING SB 208

251 Jim Manary -Department of Revenue
 Lois Colson -Department of Revenue
 Manary -explains purpose of bill which deals with exemption statutes
 -gives detailed information about proposed (-2) Amendments to SB 208

(Exhibit B)

TAPE 029 SIDE A

020 -questions and discussion

WORK SESSION SB 277
 (Senator Timms has arrived to comprise quorum)

042 -MOTION BY SEN. HARTUNG TO MOVE SB 277 TO THE SENATE FLOOR WITH A DO
 PASS RECOMMENDATION

046 Acting Chair Gold -ROLL CALL VOTE: MOTION PASSES 4-0, MEMBERS VOTING
 AYE: SENATORS HARTUNG, TROW, TIMMS & GOLD (EXCUSED: WALDEN AND PHILLIPS)

052 Acting Chair Gold -assigns bill to Sen. Derfler to carry on floor

BILL INTRODUCTIONS: LC132, LC2652 & LC2656

054 Acting Chair Gold -MOVES COURTESY INTRODUCTION OF LC132, THERE BEING NO
 OBJECTION THE CHAIR SO ORDERS

-MOVES COURTESY INTRODUCTION OF LC2652, THERE BEING NO OBJECTION THE CHAIR
 SO ORDERS

-MOVES COURTESY INTRODUCTION OF LC2656, THERE BEING NO OBJECTION THE CHAIR
 SO ORDERS

PUBLIC HEARING RESUMES SB 208

085 Jim Gangle -Oregon State Association of County Assessors
 -expresses support of SB 208

PUBLIC HEARING SB 209

114 Jim Manary -Department of Revenue
 Lois Colson -Department of Revenue

110 Manary -distributes report titled Property Tax Timeline (Exhibit G) and
 explains differences from timeline of the income tax system

160 -questions and discussion

215 Manary -introduces Worksheet/Timeline for Error Correction SB 209 (Exhibit
 H)

-provides clarification of Worksheet/Timeline with two major categories:
 appeals and clerical error

298 -explains that basic intent is to achieve more uniformity in determining
 beginning point of interest charges

319 -questions and discussion about need for standardization and efficiency
 in administration

374 Jim Gangle -Lane County Assessment and Taxation
 -expresses several concerns about SB 209 which is supported in concept by
 the Assessors Association

-presents proposed changes to bill

-questions and discussion

TAPE 029 SIDE B

009 Acting Chair Trow -suggests that Mr. Gangle prepare written suggested
 amendments for committee consideration

016 Gary Bartholomew -Oregon Association of County Tax Collectors
 -supports concept of bill which simplifies and makes more consistent, laws
 that deal with corrections to the tax roll

-presents recommendations as outlined in written testimony (Exhibit J)

085 Bartholomew -continues with suggestions for consistency and clarity
143 -recommendations for Section 8
181 Acting Chair Gold -at suggestion of Sen. Trow, asks parties who testified

on this bill to coordinate suggested amendments to submit to the committee

198 Acting Chair Gold -no testimony is given on SB 329
-announces meeting schedule for 2/13-15 on HJR 15A and HB 2491
-adjourns meeting at 2:31 pm

Janice DeVito
Committee Assistant

Kimberly Taylor James
Office Manager

Exhibits Summary:

- A. SB 251, Meyer, Revenue Impact of Proposed Legislation, 2/1/95
- B. SB 208, Meyer, Proposed (-2) Amendments to SB 208 (2/8/95, BPS/dc
- C. SB 208, Meyer, Revenue Impact of Proposed Legislation,
- D. LC132 Draft, 1/14/94, BPS/lg
- E. LC2652 Draft, 2/3/95, DH/dc
- F. LC2656 Draft, 1/27/95, DH/hl
- G. SB 208 and SB 209, Manary, Property Tax Timeline
- H. SB 209, Manary, Worksheet/Timeline for Error Correction, 2/6/95
- I. SB 209, Bartholomew, Oregon Association of County Tax Collectors
Comments, 2/9/95
- J. SB 209, Meyer, Revenue Impact of Proposed Legislation, 2/7/95
- K. SB 252, Meyer, Revenue Impact of Proposed Legislation, 2/1/95