

Work
Session:
SB 273
A
SB 986
A
Tape2
06 A

HOUSE COMMITTEE ON
REVENUE AND SCHOOL
FINANCE

JULY 23, 1993 10:00 AM HEARING ROOM B STATE CAPITOL
BUILDING

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Members Present: Representative Delna Jones, Chair Representative John
Schoon, Vice Chair Representative Ron Adams, Representative Tom Brian
Representative Mike Burton Representative Margaret Carter Representative
Tony Federici Representative Fred Girod Representative Gail Shibley
Representative Greg Walden Representative Jim Whitty
Witnesses Present: Jerry Hanson, Oregon State Assoc. of Assessors Jim
Manary, Department of Revenue (DOR) Walter Koscher, Department of Education
John Marshall, Oregon School Boards Assoc.
Staff: James Scherzinger, Legislative Revenue
Officer

Steve Meyer, Legislative Revenue Office
Mary Gottlieb, Committee Assistant

TAPE 206 SIDE A

004 CHAIR JONES called the meeting to order at 10:27.
010 CHAIR JONES opened the public hearing on SB 273A, which provides
procedures for determining value of properties to be placed on assessment
and tax rolls when the value is in dispute.
026 JERRY HANSON testified that this bill corrects a timing problem dealing
with appeals. Currently, appeals are filed and decided after the tax roll
is put together and after people have paid their tax bills. The counties
can end up refunding taxes when there is a reduction in value. This bill
would deal with subsequent years where there are large appeals that take
several years to resolve. The county would roll back the property value
alleged by the taxpayer so that when the decision comes through the court
system, the county will not have a potential large refund to make.

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

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066 JIM MANARY stated that SB 273-A7 refers to page 1, line 22, of the bill.
As originally drafted, the bill stated that DOR or the courts shall
consider the value under appeal. Instead, the bill should have referenced
the Board of Equalization. This amendment would allow an automatic appeal
for subsequent years to the Board. On the large appeals, the hearing and
appeal decision can take a very long time and by then another year has come
up. The assessor would be able to assume an automatic appeal and put the
lower value on the roll.
100 CHAIR JONES closed the public hearing and opened the work session on

SB 273A.

103 MOTION REP. SCHOON moved to adopt SB 273-A7.

105 ORDER CHAIR JONES, hearing no objections,
so ordered.

106 MOTION REP. SCHOON moved to send SB 273A, as
amended, to the floor with a do-pass
recommendation.

110 VOTE Motion passed 10-0. Ayes: REP.
WHITTY, REP. ADAMS, REP. BURTON,
REP. CARTER, REP. FEDERICI, REP.
GIROD, REP. SHIBLEY, REP. WALDEN,
REP. SCHOON, CHAIR JONES. Excused:
REP. BRIAN.

124 CHAIR JONES closed the work session on SB 273A.

136 CHAIR JONES opened the public hearing on SB 986A, which allows schools
qualifying for the small school correction in 1992-93 to continue to
qualify for 1993-95.

145 CHAIR JONES closed the public hearing and opened the work session on
SB 986A.

148 CHAIR JONES related that in the funding formula bill, there were
concerns about small schools and how to deal with them on a temporary
basis. The Senate has put "fixes" in this bill for small schools.

166 WALTER KOSCHER gave background information concerning the bill. He
stated the bill would bridge the 1993-95 biennium while the interim study
is completed concerning the continued financing of small schools. It allows
approved schools to automatically

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qualify for the next year. This bill would also allocate an annual grant to
help those districts.

201 JOHN MARSHALL stated that SB 986-A7 is a correction for Mapleton School
District that failed to levy enough funds. Several districts miscalculated
the amount that they should have levied in order to entitle them to the
full amount of their state school fund allocation. This amendment is a
technical correction allowing school districts to readopt their budgets and
make the necessary corrections to levied taxes.

231 WALTER KOSCHER discussed SB 986-A8 which would allow school districts to
go back to the 1991 addition for calculating the weighting formula for
schools.

Discussion and questions.

241 MOTION REP. SCHOON moved to adopt SB 986-A7

DISCUSSION

254 ORDER CHAIR JONES, hearing no objections,
so ordered

258 MOTION REP. SCHOON moved to adopt SB 986-A8

260 ORDER CHAIR JONES, hearing no objections,
so ordered.

Discussion concerning the July 1 date.

291 MOTION REP. SCHOON moved to send SB 986A, as
amended, to the floor with a do-pass
recommendation.

315 VOTE Motion passed 9-0. Ayes: REP.

ADAMS, REP. BURTON, REP. CARTER,
REP. FEDERICI, REP. GIROD, REP.
SHIBLEY, REP. WALDEN, REP. SCHOON,
CHAIR JONES. Excused: REP. BRIAN,
REP. WHITTY.

- 337 REP. SHIBLEY served notice of possible reconsideration.
343 CHAIR JONES closed the work session on SB 986A.
350 CHAIR JONES conducted administrative business.

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- 436 CHAIR JONES adjourned the meeting at 10:58.

Mary Gottlieb, Committee Assistant
Kimberly Taylor James, Office Manager

EXHIBIT SUMMARY

1. Staff Measure Summary, SB 273-A7, Steve Meyer, Legislative Revenue Office.
2. Revenue Analysis of Proposed Legislation, Steve Meyer, Legislative Revenue Office.
3. Fiscal Analysis of Proposed Legislation, Legislative Fiscal Office.
4. Proposed Amendments to A-Engrossed SB 273-A7, Steve Meyer, Legislative Revenue Office.
5. Revenue Analysis of Proposed Legislation, SB 986A, Terry Drake, Legislative Revenue Office.
6. Staff Measure Summary, SB 986A, Terry Drake, Legislative Revenue Office.
7. Fiscal Analysis of Proposed Legislation, Legislative Fiscal Office.
8. Proposed Amendments to A-Engrossed SB 986-A7, Terry Drake, Legislative Revenue Office.
9. Proposed Amendments to A-Engrossed SB 986-A8, Terry Drake, Legislative Revenue Office.
10. Staff Measure Summary, SB 986-A8, Terry Drake, Legislative Revenue Office.
11. Revenue Analysis of Proposed Legislation, SB 986-A8, Terry Drake, Legislative Revenue Office.

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