

Tapes 2 ? -23 A/B
Work Session SB 14
SB 271
SENATE COMMITTEE ON
REVENUE AND SCHOOL FINANCE
FEBRUARY 1, 1993 1:00 AM HEARING ROOM A STATE CAPITOL
BUILDING

Members Present: Senator Shirley Gold, Chair Senator Brady Adams Senator
Ron Cease Senator Rod Johnson (late arrival 1:15) Senator Peg Jolin (absent
2:00 2:40) Senator Paul Phillips (absent 2:05 2:25) Senator Tricia Smith
(absent 2:30 2:50)

Witnesses Present: Jim Manary, Legislative Liaison, Department of Revenue
Tom Linhears, Columbia County Assessor B.J. Smith, League of Oregon Cities
Staff: Steve Meyer, Legislative Revenue Office
Jennifer Belkle, Committee Assistant

TAPE 22 SIDE A

015 CHAIR GOLD called the meeting to order at 1:10.

018 JIM MANARY continued his testimony on SB ~.

025 JIM MANARY testified regarding questions on Watercraft provisions. He
stated that most watercraft were exempt from paying property taxes, with
the exception of watercraft that is for public hire. He also explained the
exemption process for boats and watercraft under repair at the July 1st
deadline.

095 JIM MANARY resumed testimony on SB 14 section by section.

197 JIM MANARY testified regarding Section 44 from SB 14 which allows the
challenge of a levy due to the allegation that it is unauthorized and
exceeds the limits of Measure 5. He discussed the concerns of local
districts regarding language and the limits on the authority of the
Department of Revenue to overrule a local government.

Questions and discussion.

TAPE 23 SIDE A

001 JIM MANARY continued his testimony regarding SB 14.

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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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045 JIM MANARY clarified that in omitted property cases, the appeal goes to
the Department of Revenue not the Board of Equalization.

Questions and discussion.

148 JIM MANARY pointed out questions from the Tax Collectors regarding the
distribution of money and its interest to the counties.

195 JIM MANARY testified regarding Section 60 of SB 14. Exhibit 1. He
explained the dilemma regarding refunds when an appeal runs multiple years.
Questions and discussion.

210 JIM MANARY continued his testimony.

SIDE 22 SIDE B

001 JIM MANARY continues his testimony regarding SB 14.

Questions and discussion.

094 JIM MANARY pointed out a small language change on pages 38-39 which
changes the use of the word "decree" to "judgement".

Questions and discussion.

181 TOM LINHEARS testified regarding the effect of a rate appeal on the valuation on the Trojan nuclear plant.

Questions and discussion.

240 TOM LINHEARS expressed his belief that Trojan would gradually decrease in value, as opposed to a rapid decline in value.

280 B.J. SMITH testified regarding her objections to SB 14. Exhibit 2.

SIDE 23 SIDE B

001 B.J. SMITH continued her testimony regarding SB 14.

Questions and discussion.

132 CHAIR GOLD opened the Work Session on SB 271.

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144 STEVE MEYER directed members' attention to the amendments drafted for SB 271. Exhibit 3.

Questions and discussion.

214 SEN GOLD adjourned the meeting at 2:50 p.m.

Jennifer Belkle Committee Assistant

Kimberly Taylor, Offic Manager

Exhibit Summary

1. Manary, SB 14 - Section 60, 1-93.

2. Smith, SB 14 Amendment Concepts Requested by the League of Oregon Cities, 1-27-93.

3. Staff, Proposed Amendments SB 271-1, 1-29-93.

(Duplicate See 02-03-93)

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