

Tapes 82(A\B), Tape 83(A)
Public Hearing: SB 83
Work Session: SB 1 185, SB
175,
SB 178, SB 83

SENATE COMMITTEE ON REVENUE AND SCHOOL FINANCE

March 21, 1991 1:00 PM Hearing Room A State Capitol Building

Members Present: Senator Jane Cease, Chair
Senator Joan Dukes, Vice Chair
Senator John Brenneman
Senator Shirley Gold
Senator Ron Grensky
Senator Bill McCoy
Senator Tricia Smith
Staff Present: Jim Scherzinger, Legislative Revenue Officer
Steve Meyer, Legislative Revenue Office
Marlene Stickley, Committee Assistant
Witnesses Present: Steve Bauer, Director of Finance and
Administration, City of Portland
Gary Wilhelms, Director Government Relations, US West Communications
Jim Brown, Department of Revenue (DOR)
Jim Kenney, Department of Revenue (DOR)
Charles Gehley, Department of Veteran ' s Af fairs (DVA)
Kim Worrell, Association of Oregon Counties
TAPE 82. SIDE A
006 CHAIR CEASE called the meeting to order at 1:16 and conducted
administrative business.
WORK SESSION SB
118 5
019 STEVE BAUER clarified his opinion that SB 1185 falls into categories of
communication and coordination, and disclosure.
035 STEVE BAUER expressed communication and coordination being too
complicated in SB 1185, and felt disclosure was sketchy in terms of
indicating the intentions of local governments.
064 STEVE BAUER addressed the complexity of SB 1185 and the affects of
compression in relation to Ballot Measure 5.

These minutes paraphrase and/or summarize statements made during this
meetings. 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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089 STEVE BAUER expounded on the issue of compression and provided an
example of a serial levy.
122 STEVE BAUER felt the timing issues are not as simple as indicated in SB
118 5.
136 STEVE BAUER expressed concern in the county setting rules of conduct
and the issue of designation.
161 STEVE BAUER believed requirements to inform other governing bodies of
intentions would be fair.
177 STEVE BAUER discussed past observations regarding local government

levies being opposed.

198 Questions and discussion regarding coordination.

241 STEVE BAUER clarified there have been no discussions of seeking levies beyond voter approval. The real issue deals with changing levies so more money would go into the General Fund.

265 Questions and discussion continued regarding communication and coordination.

305 SEN. DUKES suggested a disclaimer (on each ballot title for levies over the limit) as an alternative to a binding agreement.

297 STEVE BAUER felt a disclaimer would be fair especially in the situation of compression.

322 SEN. BRENNEMAN questioned if the tax rate is the same within the city boundaries.

325 STEVE BAUER responded the rates would not be the same after Ballot Measure 5.

327 Questions and discussion regarding tax rates and limitations in relation to Ballot Measure 5.

TAPE 83. SIDE

A

001 Questions and discussion regarding tax rates and limitations in relation to Ballot Measure 5 continued.

045 JIM SCHERZINGER illustrated the levy process as in SB 1185. EXHIBIT 1

070 CHAIR CEASE sensed an interest of the committee for amendments to SB 118 5 regarding hearings and a disclaimer for the ballot titles.

089 SEN. DUKES requested amendments be drafted through Legislative Counsel.

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WORK SESSION SB 178

134 GARY WILHELMS explained the affects of Ballot Measure 5 to US West Communications and then read prepared testimony in opposition to SB 178. EXHIBIT 2

195 GARY WILHELMS summarized a court decision finding valuation cannot be determined with mathematical certainty. EXHIBIT 2, page 4

203 GARY WILHELMS continued reading prepared testimony. EXHIBIT 2

220 SEN. SMITH questioned the DOR need for SB 178.

226 JIM BROWN emphasized the need for allocation formulas in the statutes for consistent treatment. EXHIBIT 3

277 JIM BROWN discussed previous legislation regarding allocation formulas.

300 JIM BROWN clarified that exempting property is not appropriate for DOR.

305 Questions and discussion regarding allocation formulas. EXHIBIT 3, page 4

334 JIM BROWN noted DOR would continue using current formulas (requested to be put in statutes) if SB 178 does not pass.

348 MOTION SEN. SMITH moved to send SB 178 to the floor with do pass recommendation.

355 SEN. BRENNEMAN declared he was not convinced to have allocation formulas added to the statutes and would vote no.

391 VOTE In a roll call vote, the motion failed (1-6).

AYES: Senator Smith. NAYES: Senators Brenneman, Gold, Grensky, McCoy, Dukes, Cease.

398 MOTION SEN BRENNEMAN moved to table SB 178.

400 VOTE In a roll call vote, the motion passed (7-0).

WORK SESSION SB

175

436 JIM KENNEY discussed the proposed amendments and engrossed version of SB 175. EXHIBITS 4 and 5

TAPE 82. SIDE B

001 JIM KENNEY continued discussing the proposed amendments and engrossed version of SB 175. EXHIBITS 4 and 5

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034 SEN. DUKES questioned personal representative's deed.

033 JIM KENNEY believed it to be a property transfer deed as a result of the estate being finalized.

051 Questions and discussion regarding amendments to SB 175. EXHIBIT 5

083 SEN. GOLD questioned the need for SB 175.

088 JIM KENNEY explained SB 175 allows for assessors to be notified when there is a change of ownership.

098 Questions and discussion continued regarding the amendments to SB 175. EXHIBIT 4

166 CHAIR CEASE clarified the proposed amendments to SB 175 will be drafted through Legislative Counsel.

PUBLIC HEARING SB 83

182 CHARLES GEHLEY summarized prepared testimony.

EXHIBIT 6

209 SEN. SMITH questioned the request to extend the sunset clause in Chapter 174. EXHIBIT 6, page 1

213 CHARLES GEHLEY explained the notification process would be extended under the sunset clause and clarified that DVA is not requesting the exemption of ad valorem taxes in relation to foreclosure.

228 Questions and discussion regarding the sunset extension.

257 KIM WORRELL felt it prudent to continue under the sunset.

WORK SESSION SB

83

283 MOTION SEN. DUKES moved SB 83 to the floor with a do pass recommendation.

310 VOTE In a roll call vote, the motion passed (5-0).

NAYES: Senators Grensky, Smith, Gold, Dukes,

Cease.

EXCUSED: Senators McCoy and Brenneman.

324 CHAIR CEASE adjourned the meeting at 2:35.

Marlene Stickley, Committee
Assistant

Kimberly Taylor, Office
Manager

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1. . Levy Illustration, LRO, 3/21/91 - SB 1185
2. Testimony, Gary Wilhelms, 3/21/91 - SB 178
3. Allocation Formulas, DOR, 3/21/91 - SB 178
4. Proposed Amendments, Dept. of Justice, 3/20/91 - SB 175
5. Hand Engrossed SB 175, Dept. of Justice, 3/20/91 - SB 175
6. Testimony, Charles Gehley, 3/21/91 - SB 83
7. Oregon Laws-Chapter 174, LRO, 3/21/91 - SB 83
8. Revenue Analysis, LRO, 3/11/91 - SB 178
9. Fiscal Analysis, LRO, 3/20/91 - SB 175
10. Fiscal Analysis, LRO, 2/5/91 - SB 83

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