

IMPLICATIONS FOR ELIMINATING FUNDING FOR TAX SUPERVISING AND CONSERVATION COMMISSION (TSCC)

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Immediately:

- Amend Assessment & Taxation Grant Application to Oregon Department of Revenue (DOR) to remove TSCC expenditures from Function Summary. Results in loss of reimbursement of approximately \$69,000.
- Notify other municipal corporations under TSCC's jurisdiction of budget decision.

July thru September:

- Assessor to take on sole responsibility for resolving questions/errors in municipal corporation's property tax certification (LB – 50, ED – 50 or UR – 50) and budget adoption resolutions. Consult with DOR rather than TSCC.
- Assessor to accept filings of Adopted Budgets from all municipal corporations for public access and file retention. (TSCC retains for 25 years.)

September thru November:

- Assessor to consult with DOR on assessment and tax roll calculations and/or preparation of Summary of Assessments and Levies (SAL) reports rather than TSCC.
- Compile, print and distribute Summary of Assessment and Tax Roll to governments, media and citizens. (Scaled down version of TSCC's Annual Report.)
- Possibly answer more questions from media that typically go to TSCC.
- Assessor to provide value, tax rate and Measure 5 compression estimates for proposed property tax measures.

December:

- Appoint five (5) citizen members to three year, staggered terms on County Budget Committee.

January thru March:

- Assessor to compile and distribute to taxing districts estimates of assessed value for 2010-11 for purposes of estimating revenue from property taxes.
- Provide training to citizen members of Budget Committee. Send to DOR Local Budget Law Training if available.

April thru June:

- Convene Budget Committee for purposes of presenting Budget Message and Proposed Budget. Requires allowance for citizen input. Multiple meetings may be necessary for Budget Committee to fully understand budget.
- Budget Committee formally approves the budget, as proposed or as amended, and approves the maximum property tax levy.
- Publish Notice of Budget Hearing and Financial Summary of all funds (DOR Forms LB - 1, LB - 2 and LB - 3) five to 30 days prior to public hearing.
- Board of Commissioners conducts public hearing rather than TSCC public hearing.