

OFFICE OF THE SECRETARY OF STATE
SHEMIA FAGAN
SECRETARY OF STATE

CHERYL MYERS
DEPUTY SECRETARY OF STATE



ARCHIVES DIVISION
STEPHANIE CLARK
DIRECTOR

800 SUMMER STREET NE
SALEM, OR 97310
503-373-0701

NOTICE OF PROPOSED RULEMAKING
INCLUDING STATEMENT OF NEED & FISCAL IMPACT

CHAPTER 150
DEPARTMENT OF REVENUE

FILED
04/25/2022 8:51 AM
ARCHIVES DIVISION
SECRETARY OF STATE

FILING CAPTION: Property Tax: Preparation of the Sales Ratio Study

LAST DAY AND TIME TO OFFER COMMENT TO AGENCY: 06/02/2022 5:00 PM

The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing negative economic impact of the rule on business.

CONTACT: Katie Thiel
503-949-8385
rulescoordinator.dor@dor.oregon.gov

955 Center St. NE
Salem, OR 97314

Filed By:
Katie Thiel
Rules Coordinator

HEARING(S)

Auxiliary aids for persons with disabilities are available upon advance request. Notify the contact listed above.

DATE: 06/02/2022

TIME: 9:00 AM

OFFICER: Phil McClellan

ADDRESS: Virtual Hearing

955 Center Street NE

Salem, OR 97301

SPECIAL INSTRUCTIONS:

To join by video:

<https://www.zoomgov.com/j/1610262605>

To join by phone:

1-669-254-5252

Meeting ID: 161 026 2605

Passcode: 634018

NEED FOR THE RULE(S)

The "Data Exchange Manual" refers to a document that is published by the Oregon Association of County Tax Collectors (OACTC). (The rule incorrectly says it is published by DOR.) It was created by OACTC with the intention of providing guidance regarding standard formats and standard data with respect to the data exchange program, a program in which tax data is passed between county tax agencies and the mortgage or lender participating agencies. The "Data Exchange Manual" is irrelevant and immaterial to the ratio study and is not used by the department for preparation or submission of the ratio study. Considering this, reference to it should be deleted from the rule language.

DOCUMENTS RELIED UPON, AND WHERE THEY ARE AVAILABLE

Oregon laws – available on the legislature's website.

STATEMENT IDENTIFYING HOW ADOPTION OF RULE(S) WILL AFFECT RACIAL EQUITY IN THIS STATE

The removal of reference to the data exchange manual for the use in preparing of the sales ratio study has no effect on racial equity in the state of Oregon.

FISCAL AND ECONOMIC IMPACT:

There is no fiscal or economic impact due to these rule changes. The statutes implemented are what cause the impact.

COST OF COMPLIANCE:

(1) Identify any state agencies, units of local government, and members of the public likely to be economically affected by the rule(s). (2) Effect on Small Businesses: (a) Estimate the number and type of small businesses subject to the rule(s); (b) Describe the expected reporting, recordkeeping and administrative activities and cost required to comply with the rule(s); (c) Estimate the cost of professional services, equipment supplies, labor and increased administration required to comply with the rule(s).

(1) There is no impact to state agencies and a de minimis effect on the counties and the public. These changes are clarifying or interpretive in nature and do not affect the cost to comply.

(2)(a) The amendment of 150-309-0250 will have no cost of compliance effect on small business.

(b) There is no impact on those subject to the rules, as these changes are clarifying or interpretive in nature and do not affect projected reporting, record-keeping or other administrative activities, or costs.

(c) None.

DESCRIBE HOW SMALL BUSINESSES WERE INVOLVED IN THE DEVELOPMENT OF THESE RULE(S):

Small businesses were not involved in the amendment of 150-309-0250 as the amendments were only to increase clarity and accuracy of the rule.

WAS AN ADMINISTRATIVE RULE ADVISORY COMMITTEE CONSULTED? NO IF NOT, WHY NOT?

The changes to 150-309-0250 will only affect counties. We did not see a need for larger stakeholder feedback.

AMEND: 150-309-0250

RULE SUMMARY: Rule language referring to a "Data Exchange Manual" should be removed. The "Data Exchange Manual" refers to a document that is published by the Oregon Association of County Tax Collectors (OACTC). (The rule incorrectly says it is published by DOR.) It was created by OACTC with the intention of providing guidance regarding standard formats and standard data with respect to the data exchange program, a program in which tax data is passed between county tax agencies and the mortgage and/or lender participating agencies.

CHANGES TO RULE:

150-309-0250

Preparation of the Sales Ratio Study ¶¶

(1) The collecting, recording, confirming, analyzing, and formatting of the sales data used in the sales ratio study and any other data to be used in preparing the certified ratio study must be done under the supervision of the county assessor in conformance with the current Assessor's Ratio Procedure Manual and ~~Data Exchange Manual~~ published by the department.¶¶

(2) Deviations from the procedures contained in the manual must be approved by the department.¶¶

(3) The sales data file, if electronically maintained, must have the format required by OAR 150-306-0080.¶¶

(4) Counties must prepare and complete a Certified Ratio Study for all property classes each year on or before July 1. The assessor must file a copy of the study with the department no later than July 1 of each year. The department will consider an extension for cause, to last no later than August 1, if a request is filed in writing with the department prior to July 1.¶¶

[Publications: Publications referenced are available from the agency.]
Statutory/Other Authority: ORS 305.100
Statutes/Other Implemented: ORS 309.200