



ADMINISTRATIVE RULE REVIEW

	Rule No. 150-294-0490	
Amended Rule	Page Page 1 of 1	Last Revised Date September 25, 2020
Permanent Rule	NOTICE OF INTENDED ACTION	
	Bulletin Dated October 2020	Hearing Scheduled October 27, 2020

PURPOSE: In 2017, Oregon Laws c.26 §2 created ORS 294.477 which added an exception to local budget law allowing districts to adopt a resolution after July 1 and before September 15 to impose General Obligation (GO) Bond levies that were approved in a May election. The current rule language conflicts with the exception by prohibiting taxes certified in excess of the amount approved by the budget committee prior to July 1.

1 **150-294-0490**

2 **Property Taxes Certified**

3 (1) The amount or rate of any property tax proposed to be certified by a municipal corporation which is  
4 subject to Local Budget Law cannot exceed the amount or rate approved by the budget committee. The  
5 budget committee must approve the amount or the rate of each tax to be lawfully certified to the assessor.  
6 Any portion of the certified tax exceeding the amount or the rate approved by the budget committee that  
7 was not included in a budget summary republished as required by ORS 294.456(1)(c) will not be  
8 extended by the assessor on the assessment roll except as provided in [ORS 294.476](#) and [294.477](#).

9 (2) The budget committee of a municipal corporation which is subject to Local Budget Law that adopts a  
10 biennial budget must approve the total amount or the rate of each tax to be certified each year. Taxes  
11 must be certified in each year of the budget period. Any portion of the certified tax exceeding the amount  
12 or the rate approved by the budget committee for either year of the budget period that was not included in  
13 a republished budget summary will not be extended by the assessor on the assessment roll except as  
14 provided in ORS 294.476 and [294.477](#).

15 ~~(3) The budget document must include a complete detail of proposed expenditures requiring levy of~~  
16 ~~property taxes.~~

17 **Statutory/Other Authority:** ORS 305.100 & 294.495

18 **Statutes/Other Implemented:** ORS 294.456