

Local Budget Law 101

-or-

**Are Ghost Towns subject
to Local Budget Law?**

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Overview

- DOR's role in budget law
 - Changes to budget law (2017 session)
 - Common questions
 - Upcoming training from DOR
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DOR's role in budget law

- Administer and construe
 - Create forms & publications
 - Facilitate training classes
 - Review tax certifications & resolutions
 - Address questions, concerns & complaints
 - Provide guidance to taxing districts and other municipalities subject to budget law
 - & more!
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Changes to budget law

- HB 2278 – bond levies, contingency appropriations, and historic ghost towns
 - HB 2873 – adds definition of “publish” & other tax election stuff
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HB 2278

- Exempts [Historic Ghost Towns](#) from local budget law :
 - **221.862 “Historic ghost town” defined. As used in ORS 221.862 to 221.872, “historic ghost town” means an incorporated city within this state that:**
 - (1) Is on land acquired under a United States patent;
 - (2) Does not have a sufficient number of registered electors permanently residing within the city to fill all offices provided for under its charter; and
 - (3) Is of historic interest. [1983 c.355 §1]
 - For GO bonds approved in a May election allows certification to the assessor by September 15th and clarifies that supplemental budget process may be used to reconcile bonds
 - Allows community colleges to appropriate by organizational unit. (56:35)
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HB 2873

- Adds to the definition of “publish” under ORS 294.311(35), a requirement for publishing notice of an election involving a local option or GO bond measure
 - Adds requirement for city, county or district elections officer to file the notice with the Secretary of State
 - The requirement is added to regular and special district elections statutes
 - The notice gets published on the Secretary of State’s electronic filing system
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Common questions

- During budget process
 - Sufficient notice: publication methods and errors, timeliness
 - Budget committee deliberations: when and notice requirements
 - Resolutions: what should be included
 - After budget adoption
 - Supplemental budgets: justification and notice required
 - Resolution transfers: when are they allowed
 - Interfund loans: what is the purpose and how does it change the budget
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Upcoming training (tentative schedule)

- Budget Officer Training
 - 12/5 & 12/6 Salem
- Basic LBL
 - 1/30 Klamath Falls
 - 1/31 Medford
 - 2/1 Bandon
 - 2/8 Eugene
- Basic LBL (continued)
 - 2/13 La Grande
 - 2/14 John Day
 - 2/15 Bend
 - 2/22 Newport
 - 2/27 Salem
 - 3/1 Oregon City

The official schedule will be available at the address below by Dec. 2018

<http://www.oregon.gov/DOR/programs/property/Pages/local-budget.aspx>

Contact information

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DOR forms and manuals:

<http://www.oregon.gov/dor/forms/Pages/default.aspx>
