

**REVENUE: Revenue Impact Issued**

**FISCAL: Minimal Fiscal Impact**

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**Action:** Do pass as Amended and be Printed A Engrossed

**Vote:** 9-0-1

**Yeas:** Bailey, Bentz, Berger, Bruun, Kahl, Read, Riley, Sprenger, Barnhart

**Nays:** 0

**Exc.:** Gelser

**Prepared By:** Dae Baek, Economist

**Meeting Dates:** 2/5

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**WHAT THE BILL DOES:** Requires the county assessor in a county with a population of more than 340,000 to cancel property tax assessment for manufactured structures if the total assessed value of all manufactured structures taxable as personal property of any taxpayer is less than \$12,500 in any assessment year. Applies to tax years beginning on or after July 1, 2010. Reinstates property tax assessment for these manufactured structures for tax years beginning on or after July 1, 2014.

**ISSUES DISCUSSED:**

- Intent of sunset clause
- Non-retroactive nature of the bill
- Willingness to participate in this program of counties with a population of less than 340,000

**EFFECT OF COMMITTEE AMENDMENTS:** Reinstates property tax assessment for manufactured structures for tax years beginning on or after July 1, 2014.

**BACKGROUND:** As of July 1, 2009, the four counties in Oregon have population exceeding 340,000. They are Multnomah (724,680), Washington (527,140), Clackamas (379,845), and Lane (347,690). Marion County's population is 318,170. (Source: Population Research Center, Portland State University.)