

**REVENUE:** Revenue Impact Issued  
**FISCAL:** Minimal Fiscal Impact

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**Action:** Do Pass with Amendments and be Printed A Engrossed  
**Vote:** 4-0-1  
**Yeas:** Hass, Morse, Rosenbaum, Burdick  
**Nays:** 0  
**Exc.:** Telfer  
**Prepared By:** Dae Baek, Economist  
**Meeting Dates:** 2/3, 2/8

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**WHAT THE BILL DOES:** Broadens the definition of a proposed taxing district boundary change to include a change that has not become final or effective on or before March 31 and that is subject to voter approval in an election held before July 1 of the same year and becomes final or effective before July 1. Applies broadened definition to property tax years beginning on or after July 1, 2010. Exempts from property taxation certain communications equipment, emergency response equipment and other tangible personal property owned by a nonprofit maritime fire and safety association, acquired or used primarily to respond to shipboard fires or oil spills in navigable waters. Applies this exemption to property tax years beginning on or after July 1, 2010. Exempts from property taxation property used for other than housing or residential purposes that is part of multiple-unit housing approved for exemption before August 26, 2009, for tax year beginning before July 1, 2009. Specifies the manner in which refunds are made. Sunsets this exemption on January 2, 2020. Extends the sunset for approval of property tax exemption for certain low-income rental housing from December 31, 2009 to December 31, 2019. Conforms various parts in Oregon Revised Statutes to the Constitutional change that eliminates double majority requirement in May or November elections of any year. Takes effect on 91st day following adjournment sine die.

**ISSUES DISCUSSED:**

- Ensuring sufficient time to process a boundary change for tax years
- Limited nature of property tax exemption for mixed-use multiple-unit housing
- Compliance with Property Tax Expenditure Funding to pay for new exemptions

**EFFECT OF COMMITTEE AMENDMENTS:** Specifies the interest rate on paid property tax in the refund process for mixed-use multiple-unit housing. Adds extension of sunset for approval of property tax exemption for certain low-income rental housing from December 31, 2009 to December 31, 2019. Conforms various parts in Oregon Revised Statutes to the Constitutional change that eliminates double majority requirement in May or November elections of any year.

**BACKGROUND:** Currently a proposed taxing district boundary change means a change that has not become final or effective by March 31, but that is certain to become final or effective prior to July 1 of the same year.