



Date: February 21, 2012
To: Senate Committee on Finance & Revenue
From: Justin Martin, Confederated Tribes of Grand Ronde
Subject: HB 4041A - Tribal Property Tax Exemption Legislation

Chair Burdick, and members of the Committee, my name is Justin Martin, and I am here today on behalf of The Confederated Tribes of Grand Ronde, where I am also a tribal member. Thank you for the opportunity to testify before you today in favor of House Bill 4041A, relating to tribal property tax exemptions. This proposed legislation is just another example of Oregon's unique and successful relationship with all nine federally recognized tribes, and a continued step in the right direction when it comes to the true spirit of the government-to-government relationship.

Grand Ronde, along with all Oregon's tribes, the Oregon Department of Revenue, and the Association of Oregon Counties, have worked closely on this legislation in a cooperative environment recognizing the need to support tribal governments and communities in providing governmental services to tribal members. This legislation brings tribal governments closer in treatment to state public and municipal corporations with regard to taxation of governmental property. The Grand Ronde Tribe appreciates these efforts to assist in meeting the needs of our membership. Most of Grand Ronde's property held in fee is already in some form of tax deferral, such as farm or forest. However, the Tribe does have governmental offices in Portland and Eugene where members go to receive governmental service that include assistance in the areas of social services, work-force training, education, cultural activities and economic development. The services provided at these satellite offices are similar to those any Oregon citizen would find at his or her local government. By providing local, off-reservation services to our members, demands for services from local governments are reduced. We believe this legislation will be a benefit to both Oregon's Indian and non-Indian communities. We ask for your support of House Bill 4041A.

The Confederated Tribes of the Grand Ronde Community of Oregon Fee Properties Tax Information

The following summary was prepared for the hearing of the Oregon Senate Finance and Revenue Committee and the Oregon House Revenue Committee scheduled for September 21st, 2011. The purpose of this DRAFT document is to identify the fee lands and property owned by the Confederated Tribes of the Grand Ronde Community of Oregon, which potentially would be eligible for a property tax exemption pursuant to HB 2566.

Fee Property Tax Table

<i>Property Name</i>	<i>County Acres</i>	<i>Use(s)</i>	<i>2010-2011 Taxes</i>	<i>Deferrals</i>
YAMHILL COUNTY				
Gopher Valley	288.50	Wildlife, Habitat, Forestland	\$1,422.55	Forestland
Greenery (Willamina)	0.46	Storage	\$582.82	N/A
Hanchet	77.13	Wildlife, Habitat, Forestland	\$208.84	Forestland
Nicoll Yamhill	46.00	Wildlife, Habitat, Forestland	\$182.86	Forestland
Old Grade School	1.50	Community Church/Historic Building	\$646.04	N/A
Shadow Lane	30.25	Wildlife, Habitat, Forestland	\$36.69	Forestland
Stimson	160.00	Wildlife, Habitat, Forestland	\$660.76	Forestland
Stimson Local Yamhill	4.41	Wildlife, Habitat, Forestland	\$35.35	Forestland
POLK COUNTY				
Bode	96.59	Wildlife, Habitat, Forestland	\$336.09	Farm/Forest
Boyce	3.14	Storage, government support	\$1,116.39	N/A
Chase	0.77	Component of Fire Station Site	\$595.39	N/A
Curl	5.33	Government Headquarters (Recycling)	\$801.14	N/A
Ellendale	129.26	Wildlife, Habitat, Forestland	\$599.37	Forestland
H.R. Jones (Round Valley Site)	24.33	Transportation/ Construction/Industrial <i>Note: Projected 2012 Taxes</i>	\$4,221.00	N/A
Lash	1.91	Cemetery Addition/Government Support	\$673.32	N/A
Nicoll	54.00	Wildlife, Habitat, Forestland	\$164.98	Forestland
Rhoades	7.39	Transition House	\$618.70	
Riggs	207.07	Wildlife, Habitat, Forestland	\$737.14	Forestland
Rink 1	54.44	Cemetery Addition/Cultural Preservation	\$1,457.04	Farm
Rink 2	86.48	Agricultural	\$358.49	Farm
School Property		TBD - Future Government Services <i>NOTE: Projected 2012 Taxes</i>	\$4,520	N/A
Sheriff Substation	0.92	Polk County Sherriff Substation	\$1,084.63	N/A
Stimson local	70.11	Wildlife, Habitat, Forestland	\$268.28	Forestland

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Thompson	39.94	Community Recreation	\$1,088.34	Farm
TILLAMOOK COUNTY				
Upper Nestucca	44	Wildlife, Habitat, Forestland	\$255.92	Forestland
MARION COUNTY				
Skyline (Chankal)	83.52	Cultural Site, Agriculture	\$1,016.61	Farm
MULTNOMAH COUNTY				
Portland CTGR Office	1.08	Government Services- See Note Below	\$6,283.97	N/A
TOTALS	1,518.53 acres		\$29,972.71 *	

* Total After HB 4041 Amendments Approximately \$23,000.00

Notes:

- Please note that the majority of the properties in the table below are currently being specially assessed and taxed under county deferral programs. If a specially assessed property has a "change in use", such as being exempt from taxation, the property is disqualified from being specially assessed and subject to additional taxation in the year of disqualification.
- Acres listed in this table are from the perspective county office records and may vary slightly from updated cadastral survey information (if available).
- Amounts listed in the "2010-2011 Taxes" column are prior to any county discounts for paying taxes early.
- 2011-2012 Projected Property Taxes were utilized for the "HR Jones Property" and "School Property" as they were both Exempt in 2010-2011.
- Fee Properties that have a Trust Application pending with the Bureau of Indian Affairs are not included in this table.
- Portland CTGR Office – The property contains 17,127 SF of leasable building space with is a mixed use of Tribal Government Program Office and commercial leasing for office space. Approximately 26.70% of the property is utilized for essential government services (4,573 SF), and the remaining is leased out for office space. The total 2010-2011 Taxes for the property were \$23,535.47. The amount in the table represents the percentage of those taxes allocated for the space occupied for tribal programs.