

April 3, 2013

To: State Senator Ginny Burdick, Chair, Senate Finance and Revenue Committee
& Finance and Revenue Committee members

Subject: Senate Bill 505

Dear Chair Burdick and members of the committee;

Thank you for agreeing to hear SB 505 which will allow the Yamhill County Assessor to refund property taxes collected in error for 2007 through 2010 and back taxes collected in 2007.

In 2007 I applied for a partition of my 28 acres under the Measure 37 provision. When I took my partition in to the county for signatures, I was required to forfeit my special forest deferral, and pay back taxes, as a land use condition for approval for my partition. This ruling occurred in error, due to an oversight by the county during the land use process.

In 2009 the Planning Department found that my property should not have been disqualified and the property was placed back into forest deferral. However, higher taxes were collected from 2007 to 2010 and back taxes were imposed in excess of the amount that should have been collected. I believe my family is owed approximately \$22,000 in taxes paid in error to the county.

In an attempt to recover the excess taxes I have hired the services of two attorneys (at a cost of over \$6000), met with County Planners, County Commissioner Leslie Lewis, the Oregon Department of Revenue, and Representative Thatcher. However, after discussion with the County Counsel, the Assessor determined that there was no provision in Oregon law for refund of the excess taxes, since the error did not occur in his department. A request to have the DOR exercise their supervisory authority to order the refund was denied citing the same statutes that prevent the Assessor from issuing the refund on his own. During a meeting last summer with DOR Director Jim Bucholz and his staff, everyone agreed that I should receive a refund. They also agreed that a legislative fix was my only option.

I have pursued every avenue available to get this issue resolved. All of these efforts have failed even though all the above mentioned authorities have agreed that this error should be corrected and I should receive a refund. SB 505 was created as the only solution which allows the Assessor to refund the money that rightfully belongs to me. The bill was crafted narrowly to right a specific error. No one else in Yamhill County with the same zoning lost their forest deferral due to a partition. The fiscal and revenue impacts should be minimal, although to me, it is a significant amount of money.

I want to thank the DOR staff for working with Representative Thatcher and Senator George on the drafting of SB 505 and the amendments. And, I especially want to thank Representative Thatcher and Senator George for their assistance. I respectfully request for your vote of yes for SB505.

Sincerely yours,



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