



JAY BOZIEVICH

Lane County Commissioner
West Lane District
jay.bozievich@co.lane.or.us

DATE: May 8, 2013

TO: Senate Committee on Finance and Revenue

RE: HB 2676, relating to cancellation of ad valorem tax assessment of personal property

Chair Burdick and members of the Committee:

The Lane County Board of Commissioners supported HB 3640 during the 2009 session and continues to support the provisions of that law, allowing for the cancellation of property taxes for manufactured structures which are lower than the “value threshold test”. That threshold is set by the Department of Revenue, and is currently \$15,500 of assessed value (this is an indexed calculation based on the exemption of \$12,500 created by the 2009 Act).

Listed below for your information are the results of this law from Lane County’s 2010, 2011, and 2012 tax rolls. 2013 will be the last year qualifying taxpayers will receive this benefit if the sunset date is not extended or removed. HB 2676 effectively removes the sunset.

Lane County	2010	2011	2012
# of Accts that qualified for tax cancellation	4,530 (48% of manufactured home accts)	4,428 (47% of manufactured home accts)	4,516 (48.8% manufactured home accts)
# of Qualified Accts that still owed back taxes at time of tax cancellation	1,055	907	886
Assessed Value removed from Tax Roll	\$33.2 Million	\$33.7 Million	\$35.9 Million
Amount of Property Taxes Cancelled	\$470,000	\$479,000	\$505,700
Average Value of manufactured home qualifying for tax cancellation	\$7,300	\$7,600	\$7,950

Lane County urges a DO PASS recommendation on HB 2676.

THIS TESTIMONY SUBMITTED ON BEHALF OF COMMISSIONER BOZIEVICH BY ALEX CUYLER, LANE COUNTY INTERGOVERNMENTAL RELATIONS MANAGER