



BOARD OF COUNTY COMMISSIONERS

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State Representative Phil Barnhart, Chair, House Revenue Committee

State Representative Jules Bailey, Vice-Chair State Representative John Davis

State Representative Vicki Berger, Vice-Chair State Representative Sara Gelsler

State Representative Cliff Bentz State Representative Tobias Read

State Representative Jason Conger State Representative Jessica Vega Pederson

Subject: Support for SB 505A

Dear Chair Barnhart and Committee Members,

We ask for your support of SB 505A to help one of our citizens receive a refund of property taxes collected due to a county error.

In 2007, Yamhill County resident Mary Holtan Meyers made a land use application to partition her forestland into three parcels under Measure 37. The County originally required the property to be disqualified from special assessment (forest deferral). However, because of an oversight involving the zoning/plan designation on the property, the County later determined that the property should never have been required to be disqualified from special assessment. Unfortunately, the inappropriate disqualification caused Mrs. Meyers to pay back taxes and higher property taxes for the three years prior to the county rectifying the error.

Yamhill County acknowledges the property tax overpayments by Mrs. Meyers. However, current state law does not allow the Yamhill County Assessor to issue Mrs. Meyers a refund because the mistake was not made by the Assessor's Office. The Yamhill County Assessor and County Counsel worked with Mrs. Meyers and her attorney and asked the Oregon Department of Revenue (DOR) to exercise their supervisory authority to order the refund. DOR issued a decision in June 2012 and declined, citing the same statutes that prevent the Assessor from issuing the refund on his own. At this point, Mrs. Meyers has exhausted all possible remedies.

Property taxation should be fair and uniform. Due to the county's misinterpretation of the property's original land use designation, Mrs. Meyers has suffered disparate taxation. No other Yamhill County landowner with the same zoning has lost forest deferral due to a partition.

SB 505A is the only solution which would allow the Assessor to issue the appropriate refund to Mrs. Meyers. SB 505A is narrowly drafted. The fiscal and revenue impacts would be minimal. We urge you to vote "yes" on SB 505A so that the Yamhill County Assessor can reverse this unfortunate over-taxation of our constituent.

Sincerely yours,

Kathy George
Chair

Mary P. Stern
Vice-Chair

Allen Springer
Commissioner