

February 11, 2013

RE: HB2676



Dear Honorable Members of the House Human Services and Housing Committee:

Lane County is one of four counties allowed to cancel property taxes for personal property manufactured structures that meet the "value threshold test" under state law as created by HB3640(2009). This law allows owners of personal property manufactured structures to receive the same property tax benefit as businesses that own business personal property. The threshold is set by the Oregon Department of Revenue and is currently \$15,500 of assessed value.

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.

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

If you have any questions or would like additional information regarding Lane County's experience with this law, please feel free to contact me.

Sincerely,

A handwritten signature in cursive script that reads "Anette Spickard".

Anette Spickard

Lane County Assessor and Tax Collector