

**77TH OREGON LEGISLATIVE ASSEMBLY
2013 REGULAR SESSION
STAFF MEASURE SUMMARY
SENATE FINANCE AND REVENUE COMMITTEE**

**MEASURE: HB 2227 - A
CARRIER: Sen. Burdick**

REVENUE: No Revenue Impact

FISCAL: Minimal Fiscal Impact

Action: Do Pass

Vote: 3-2-0

Yeas: Hass, Rosenbaum, Burdick

Nays: Ferrioli, George

Exc.:

Prepared By: Christine Broniak, Economist

Meeting Dates: 5/1

WHAT THE BILL DOES: Repeals certain little-used property tax exemptions, beginning with July 1, 2017, tax year. Creates consistent deadlines for application for certain property tax exemption programs. Eliminates application requirement for property owned by state or federal government, Indians or Indian tribe where leased, subleased or possession granted to state or federal government or Indian tribe. Creates 10-year clawback provisions for nonprofit corporation low income housing exemption program and vertical housing exemption program, consistent with other housing exemption programs. Requires applicant to obtain verifications required for farm labor camp and child care facility exemption programs. Adds application requirement to exemption for property held or operated by housing authority. Takes effect on 91st day following adjournment sine die.

ISSUES DISCUSSED:

- Delay until 2017 tax year for exemption repeal.
- Use or nonuse of the tax credits

EFFECT OF COMMITTEE AMENDMENTS:

BACKGROUND: The Government Efficiency Task Force recommendations included a more uniform set of requirements for the various property tax exemptions relating to housing. This measure provides for more uniform requirements in this regard. It simplifies application requirements for government entities that lease to other government entities to receive a property tax exemption. The clawback provisions are added to the low-income housing exemption and vertical housing exemption program to make it uniform with other housing exemption programs.

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