

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

**MEASURE: HB 2676  
CARRIER: Sen. Rosenbaum**

**REVENUE:** Revenue impact statement issued

**FISCAL:** No Fiscal impact

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**Action:** Do Pass

**Vote:** 3-0-2

**Yeas:** Hass, Rosenbaum, Burdick

**Nays:** 0

**Exc.:** Ferrioli, George

**Prepared By:** Christine Broniak, Economist

**Meeting Dates:** 5/8

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**WHAT THE BILL DOES:** Eliminates sunset for mandatory cancellation of property tax assessment for manufactured structures with total value less than \$12,500, indexed to inflation from 2002, in counties with a population of more than 340,000. Takes effect on 91st day following adjournment sine die.

**ISSUES DISCUSSED:**

- Difficulty of reclaiming value from manufactured structures to satisfy liens
- County participation

**EFFECT OF COMMITTEE AMENDMENTS:** None

**BACKGROUND:** The property tax exemption for low value manufactured structures in large counties has a sunset date of 06-30-2014. Four counties fit the criteria for the exemption. They are Clackamas, Lane, Multnomah, and Washington. The maximum amount that could qualify under this exemption is \$15,000 for the fiscal year beginning July 1, 2010.