Testimony on the -A9 and –A10 proposed amendments to HB 4005 Work Session 2/26/14

What do the -9 and -10 amendments mean? I can't say with certainty. There has been no hearing to discuss what you intend to accomplish nor has there been an opportunity to allow the public to be made aware of the facts. I have not read a better candidate for unintended consequence since Measure 47 passed in 1996.

What I can tell you is that either of the two proposed amendments would cancel past due taxes of \$1.026 million, they would exempt some property that remains to be determined for one site and they give us new law that is obscure and unvetted.

We have heard that the Evergreen Museums are being treated unfairly by an "aggressive" county assessor.

We have been told that without this legislation we will lose this state and national gem due to the financial hardship of the property tax.

If you take time to look at the facts you will see that neither of these is true.

What we have here is a taxpayer who owes taxes, has the money to pay them but doesn't want to. That describes about 3 million Oregonian property owners.

Kevin Mannix has taken the county and the state to court to dispute the tax obligation on the corporate board rooms, Water Park and wedding venues that any other taxpayer would be reasonably expected to pay. The state has incurred costs defending your tax policy. The court has upheld the county and the state's assessment. The cases are under appeal and all the work and costs will be wasted if either of these amendments pass. The cases will start all over again like ground hogs day in one year under –A10 and two years under the –A9.

I ask that you let the court decide the current law and then if you want to make a change in the future for all non profits under this statute you can and should do that prospectively.

We are poised to hear from the court what the law is. These amendments will waste that opportunity and the resources that have been expended in that effort.

Testimony on HB 4005 –A9 and –A10 February 26, 2014 John Phillips Department of Revenue