



OREGON ASSOCIATION OF COUNTY TAX COLLECTORS

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RE: HB 3016

The Oregon Association of County Tax Collectors would like to thank the Manufactured Housing Landlord Tenant Coalition for allowing our organization to participate in this year's legislative summit. Our organization represents 36 county property tax collectors in the State of Oregon and we fully support **HB 3016**.

Part of this proposed legislation addresses two concerns that relate to property taxes levied against manufactured structures:

- 1) Manufactured Housing special assessment
- 2) Manufactured Housing Abandonment process

In recent years, legislation was passed that allowed the 4 most populous counties to cancel taxes on certain manufactured homes under a value threshold. Although the property tax is cancelled, a tax bill is mailed because the county is tasked with the collection of the \$6.00 Manufactured Communities Resource Center special assessment. **HB 3016** provides a solution that addresses the issue.

One of the top issues for the Manufactured Housing Communities of Oregon (MHCO) was the property tax issues on abandoned manufactured homes. Our Association appreciates the cooperation and compromise between all of the stakeholders involved. **HB 3016** resolves the key issues of all parties concerned and brings forward a fair and workable process.

The members of the Oregon Association of County Tax Collectors encourage you to pass **HB 3016**.