



# POLK COUNTY

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ASSESSOR'S OFFICE  
**DOUGLAS SCHMIDT**  
Assessor

April 21, 2015  
House Committee on Revenue  
House Bill 3492

Chair Barnhart, members of the committee, thank you for allowing me to testify today. My name is Douglas Schmidt and I am the Polk County Assessor.

The -1 amendment has cleared up some of the administrative concern in the original bill however; I am here today to ask for clarification on one portion of the amendment.

On the -1 Amendment, page 2 lines 21 to 27 it calls for distribution of the in lieu of fee based on the percentages of the permanent rates of each district in which the solar project is located. On the plane reading of the wording, this distribution method would seem to eliminate any bonds, local options, fees or charges that could be imposed in the area where the solar project is located. If this is the case, it will call for a whole different distribution methodology and calculation for these funds than what is currently being done.

I have talked with the Polk County Treasurer and she has interpreted the amendments current wording the same as I have, which is to not include bonds, local options, etc.

If the intent is to distribute the in lieu of fee in the same manner as ad valorem taxes and other fees, I ask the committee to consider using the wording in ORS 311.390. This is the statute that describes the distribution percentage methodology. The reference to ORS 311.390 was in the original draft of the bill, but was replaced with the current wording in the -1 Amendment.

Thank you. If you have any questions, I will try and answer them.