

**Seventy-Eighth Oregon Legislative Assembly - 2015 Regular Session  
STAFF MEASURE SUMMARY**

**MEASURE: HB 3082  
CARRIER: Rep. Piluso  
Rep. Frederick**

**House Committee On Human Services and Housing**

**Fiscal:** No Fiscal Impact

**Revenue:** Has minimal revenue impact

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**Action Date:** 03/23/15

**Action:** Do Pass.

**Meeting Dates:** 03/11, 03/23

**Vote:**

Yeas: 6 - Buehler, Evans, Hayden, Keny-Guyer, Parrish, Piluso

Exc: 3 - Gallegos, Stark, Taylor

**Prepared By:** Robyn Johnson, Committee Administrator

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**WHAT THE MEASURE DOES:**

Provides alternate definition of “low income” for purposes of property tax abatement for non-profit corporation relating to housing. Directs governing bodies to designate use of standard or alternative definition of “low income.” Allows governing bodies to change currently adopted definition of “low income.” Takes effect 91<sup>st</sup> day after *sine die*. Sunsets June 30, 2027.

**ISSUES DISCUSSED:**

- Low-income housing availability
- Non-profit housing
- Tax abatement for low-income housing

**EFFECT OF COMMITTEE AMENDMENT:**

No amendment.

**BACKGROUND:**

Currently, non-profit corporations receive property tax abatement for housing they own that is rented to individuals or families with incomes at or below a 60 percent Area Median Income (AMI). If the renter’s income exceeds 60 percent AMI, property taxes will be assessed against the non-profit corporation for that property.

House Bill 3082 provides an expanded allowable definition that local jurisdictions may adopt for the purpose of ongoing qualification for tax abatement for non-profits that offer housing to low-income individuals and families. The new definition would allow for existing renters’ incomes to exceed 60 percent AMI, up to, but not exceeding, 80 percent. Local jurisdictions may also elect to stay with the current definition. For initial eligibility for tax abatement, individuals and families must have income at or below 60 percent AMI.