



Oregon

Kate Brown, Governor

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HB 2774 – Central Assessment Transparency

HB 2774 requires the Department of Revenue to post the Central Assessment roll to the Department's website. The Central Assessment roll is public information we currently provide upon request. At one time we charged for a CD, but more recently we have shared it without cost by email. We are happy to post it on our website and have already started the process based on the Legislature's interest.

HB 2774 also requires the Department to post company specific information about exemptions. The Department is neutral on the policy of publishing information on tax exemptions by company and we believe we can administer the bill as written. That being said, getting this information out of our appraisals will be a manual process and we believe that the administrative burden on the Department could be eased by making a change to the bill to specify which tax exemptions should be reported.

We believe the list below would capture the vast majority of property tax benefit received by centrally assessed companies. The list below includes the statute and the [2017-2019 Tax Expenditure Report](#) reference number. Also included the 2015-17 revenue loss for context, but this is the total figure and includes more than just centrally assessed companies in some cases.

- ORS 285C.175 Enterprise Zone Businesses - TE 2.013, \$71.9M for 2015-17
- ORS 285C.409 Long Term Rural Enterprise Zones - TE 2.014, \$56.8M for 2015-17
- ORS 307.110 Certain Property Owned by a Port - TE 2.016, \$700k for 2015-17
- ORS 285C.362 Rural Renewable Energy Development Zone - TE 2.020, \$1.2M for 2015-17
- ORS 307.175 Solar Fee in Lieu (Note 3 after statute) - TE 2.049, Not Available for 2015-17
- ORS 307.123 Strategic Investment Program - TE 2.101, \$406.3M for 2015-17
- ORS 308.674 Cap on Intangibles (130% Test) - TE 2.102, \$500k for 2015-17
- ORS 308.677 Gigabit exemption - TE 2.103, \$0 for 2015-17
- ORS 308.671 FCC Licenses, Franchise Rights, or Satellites - TE 2.104, \$33.6M for 2015-17

Two small expenditures that are directed at centrally assessed companies but are not included in the list are Railroad Cars Being Repaired (ORS 308.665) which has a revenue loss of \$100,000 per biennium and Aircraft Being Repaired (ORS 308.559) which no company is using.

Some of the above information on the various Enterprise Zones and SIPs will duplicate information already available on the [transparency website](#) but we don't see that as an issue. The PUC will also be doing some reporting on the gigabit exemption per SB 611 (2015).

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