



# POLK COUNTY

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ASSESSOR'S OFFICE  
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Assessor

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House Committee on Revenue  
HB 2047

Chair Barnhart, members of the committee, thank you for allowing me to submit testimony today. My name is Douglas Schmidt and I am the Polk County Assessor. My testimony today is on behalf of the Oregon State Association of County Assessors (OSACA). At this time, OCACA is Neutral on HB 2047.

At a statewide meeting in October 2016, OSACA developed and approved our Position Paper concerning hospital and medical clinic property tax legislation. OSACA has no position on what the policy should be, whether a property is taxable or exempt is strictly a matter of Legislative policy. OSACA is looking for clarity, a Clear Bright Line, of legislative policy and qualifying criteria for what properties should be taxable and what properties should be exempt from property taxation.

OSACA believes clearly identified policy, intent and qualifying criteria of whatever legislation you approve during the 2017 Legislative Session will allow Assessors to uniformly, efficiently and effectively administer that policy on a statewide basis.

To this end, we do not believe HB 2047 provides Assessors with clearly defined and identified policy, intent or qualifying criteria. An example of a lack of clarity is page 1, line 21. Who certifies the facility is a federally qualified health center, the Federal Government? On page 1, lines 22 to 26, is there a third party organization that certifies 40% of the patients are being served with no charge or on a sliding scale; are uninsured; or are a recipient of medical assistance. Also, what “medical assistance” mean?

On page 6, lines 40 and 41 and page 8, lines 12 and 13, it appears this organization could apply for exemption under ORS 307.130 and Section 1 of this bill if denied under either one of the statutes.

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