



May 8, 2017

Together. For Oregon's Land.

Testimony in opposition of SB 181

Dear **Chair Barnhart** and **Members of the Oregon House Revenue Committee**:

We respectfully request that committee members **oppose Senate Bill 181**. The **Coalition of Oregon Land Trusts (COLT)** represents 19 nonprofit land trusts in Oregon who work with willing landowners, local communities, and public partners to help conserve critical habitat, working farms and forests, recreational opportunities, and open spaces throughout our state.

Collectively our members have conserved over 345,000 acres of land for the benefit of future generations.

Land trusts are valued members of their local communities. Even though they qualify for property tax exemption under Oregon statute, **many land trusts deliberately choose to pay property taxes on the properties they own as a measure of goodwill**. In this way, our opposition to SB 181 is not about protecting exempt status for land trusts, but rather because **there is more clarity and direction needed before this bill should be considered**.

We urge you to vote no on SB 181. This bill **would amplify existing inconsistencies we see county to county in applying property tax exemptions for nonprofits**. In addition, **SB 181 will add a level of burdensome reporting requirements** for nonprofits and local assessors alike, both of which already have limited capacity.

This is our primary concern: **there is more to be done first to clarify the "bright lines" as identified in the February 13, 2017 Legislative Revenue Office report around tax exemption before adding complexity and bureaucracy to the existing system**. [This is not the time for SB 181.](#)

Land trusts like all nonprofits provide a variety of public benefit to Oregon, as evidenced by a host of state and federal policies that support our work. While there is undoubtedly reason to look at the application of tax exemption to prevent abuse, **SB 181 casts too wide of a net, capturing all nonprofits and putting them on the defensive**. SB 181 does little to provide the guidance needed to avoid more of the confusions we already see. **There must be a smarter and wiser way to address the concerns of SB 181.**

Again, we respectfully urge members of the committee to vote no on SB 181. We would be happy to be part of the conversation on what is needed from nonprofits, county assessors, and state agencies to continue to ensure that property tax exemptions add value to and benefit Oregon's communities.

Sincerely,

Kelley Beamer
Executive Director

Blue Mountains Conservancy
Blue Mountain Land Trust
Columbia Land Trust
Deschutes Land Trust
Friends of the Columbia Gorge Land Trust
Greenbelt Land Trust
Klamath Lake Land Trust
Lower Nehalem Community Trust
McKenzie River Trust
North Coast Land Conservancy
Oregon Rangeland Trust
Pacific Forest Trust
Southern Oregon Land Conservancy
The Conservation Fund
The Nature Conservancy
The Wetlands Conservancy
The Trust for Public Land
Wallowa Land Trust
Wild Rivers Land Trust