



POLK COUNTY

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May 17, 2017
House Committee on Revenue
HB 2573-2 and HB 2573-3 Work Session

Chair Barnhart, members of the committee, my name is Douglas Schmidt and I am the Polk County Assessor testifying on behalf of the Oregon State Association of County Assessors (OSACA). At this time, OSACA asks that if the committee is going to move this bill forward, that it be with the -3 amendment relating to the business personal property filings portion of the bill.

We recognize Representative Gomberg's desire to make the process of reporting business personal property clearer and simpler. HB 2573 tries to do that in requiring assessors to mail out a letter to businesses who are under the value threshold for the current year and who did not pay any property tax. If the business had not added or deleted any assets in the prior year, the business owner could sign and date the letter and return it to the assessor.

What the original bill and the -2 amendment does is to require additional mailings, documents and processing that may not be necessary for some assessor's offices. Because of budget and staffing constraints, some assessors are not mailing a personal property return to every business every year. For those assessors who do not mail to every business every year, the -3 amendment makes the mailing of the letter optional to the assessor. This lets the assessor determine, based on knowledge of their taxpayers, if the letter is necessary. This also cuts down on time and costs to the assessor's office that also may not be needed.

I want to thank Representative Gomberg for bringing an amendment forward that allows assessors the flexibility in how we administer the business personal property program.

Thank you.