



# POLK COUNTY

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ASSESSOR'S OFFICE

DOUGLAS SCHMIDT  
Assessor

May 25, 2017

House Committee on Revenue

HB 3453 – Supplemental Information for 6-5-17 Work Session Record

Chair Barnhart, members of the committee, my name is Douglas Schmidt. I am the Polk County Assessor testifying on behalf of the Oregon State Association of County Assessors (OSACA).

After hearing testimony, Assessors are neutral on HB 3453. We understand the concept of the rental agreement being between the landlord and the exempt organization with any reduction in rent created by the tax exemption being returned, or “inuring”, to the organization.

I want to apologize for my miscommunication in discussions with Representatives that led them to believe assessors were concerned about the increased work this bill would cause our offices. That was not my intent. I meant that discussion to be based on the way the law, not this bill, is currently written which sets out specific rent criteria that must be met in order to grant the property tax exemption.

To the contrary, there are some assessors who believe this bill could actually make the work of assessor's offices easier when reviewing applications for property tax exemption.

Again, I apologize to the committee and Representatives if my discussions caused confusion.

Assessors are Neutral on HB 3453 and can implement this bill efficiently and effectively in its current form.

Thank you for your consideration. I would be happy to discuss this with you individually or in committee.