



# POLK COUNTY

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**DOUGLAS SCHMIDT**  
Assessor

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Senate Committee on Finance and Revenue  
SB 181

Chair Hass, members of the committee, thank you for allowing me to testify today. My name is Douglas Schmidt and I am the Polk County Assessor.

I am here today to testify on SB 181 representing the Oregon State Association of County Assessors (OSACA). At this time, OSACA is **Neutral** on this bill but with some concerns.

We appreciate the bills attempt to provide assessors with more information on certain charitable institutions, however, the bill does not clarify the requirements these institutions must meet in order to be exempt from property taxation, the “Clear Bright Line”. If gathering this information will help the legislative body with developing a clear bright line, we are in support of that.

On page 2 line 25, it states the Form 990-N, etc. for the “institution’s current tax year” must be filed. Will the institution have a form for their current tax year? The application and documents must be filed with the assessor’s office by April 1. It is possible an institution’s current tax year may not be finished in time to submit the required form.

We also have concerns with Section 1. (10)(d) where it states “Violation of this subsection (disclosure of information on the Information Return or Information Postcard) is a Class C Felony.” I received clarification from Kyle Easton that it is a Class C Felony to disclose confidential tax return data.

We are not sure what confidential tax return data is being provided that cannot be disclosed. We believe the Forms 990-N, 990 and CT-12 are publicly available at either the Secretary of State or Department of Justice websites. The Information Returns or Information Postcard do not appear to disclose any confidential tax return information.

Thank you for allowing me to testify today. I will try and answer any questions you may have.