



ASSESSMENT & TAXATION

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MIKE GORMAN
Assessor/Tax Collector

02/07/2018

Oregon State Legislature
House Revenue Committee

RE: HB 4139

Chair Barnhart and Committee Members:

I am Mike Gorman and I am the Morrow County Assessor/Tax Collector. Thank you for the opportunity to speak to you about HB 4139. If this bill were to pass there would be negative impacts to taxing districts in Morrow County. There is currently no rental equipment business located in Morrow County. But, there is a large amount of new residential, commercial and industrial development occurring in Morrow County, primarily in the Port of Morrow area near Boardman. I have included personal property tax amounts for United Rentals from Morrow County for the 2016-17 and 2017-18 tax years. You will find that if rental equipment was not taxable under the current method, Morrow County taxing districts would lose over twenty thousand dollars annually just from United Rentals. United Rentals is just one of potentially many equipment rental companies that have had or potentially will have rented equipment in Morrow County. I hope you will consider this information for determining the outcome of this bill. Again, I appreciate the time you have given me to illustrate the negative impacts of HB 4139.

Respectfully,

A handwritten signature in blue ink, appearing to read "Michael Gorman".

Michael Gorman
Assessor/Tax Collector

Enc: 2016-17, 2017-18 United Rentals Tax Amounts

2016-17 United Rentals Total Value: \$2,170,980.00

Total Tax: \$29,377.58

Acct	Code Area	2016 Assessed Value	2016 Tax	Acct	Code Area	2016 Assessed Value	2016 Tax
10894	25-04	\$520,310	\$7,013.16	12025	10-04	\$66,080	\$859.89
		District Name	Tax			District Name	Tax
		Morrow Co.	\$2,151.33			Morrow Co.	\$273.22
		Um-Mor Radio Dist.	\$88.45			Um-Mor Radio Dist.	\$11.23
		Mo. Co. Health Dist.	\$517.71			Mo. Co. Health Dist.	\$65.75
		Boardman Park Dist.	\$155.52			Port of Morrow	\$5.56
		Port of Morrow	\$43.76			Boardman RFD	\$49.32
		Boardman RFD	\$388.36			Irrigon Cemetery	\$6.75
		Boardman Cemetery	\$14.78			Irrigon Park Dist.	\$26.84
		Unified Rec. Dist.	\$237.26			Unified Rec. Dist.	\$30.13
		Morrow School Dist.	\$1,976.16			Morrow School Dist.	\$250.97
		IntMtn ESD	\$301.55			IntMtn ESD	\$38.30
		Blue Mtn. Comm. Col.	\$323.84			Blue Mtn. Comm. Col.	\$41.13
		Vector Control	\$150.84			Vector Control	\$19.16
		Oregon Trail Libr. Dist.	\$131.95			Oregon Trail Libr. Dist.	\$16.76
		Brdmn Park Dist. Bond	\$336.59			Morrow School Bond	\$10.94
		Morrow School Bond	\$86.16			BMCC Bond	\$13.83
		BMCC Bond	\$108.90				

Acct	Code Area	2016 Assessed Value	2016 Tax
12026	25-08	\$319,050	\$5,418.68
		District Name	Tax
		Morrow Co.	\$1,158.14
		Boardman UR	\$59.14
		Um-Mor Radio Dist.	\$47.65
		Mo. Co. Health Dist.	\$169.49
		Boardman City	\$1,179.62
		Boardman Park Dist.	\$83.77
		Port of Morrow	\$23.58
		Boardman RFD	\$209.06
		Boardman Cemetery	\$8.00
		Unified Rec. Dist.	\$127.77
		Morrow School Dist.	\$1,211.72
		IntMtn ESD	\$184.94
		Blue Mtn. Comm. Col.	\$198.59
		Vector Control	\$53.21
		Oregon Trail Libr. Dist	\$71.07
		Boardman City Bond	\$307.53
		Brdmn Park Dist. Bond	\$206.39
		Morrow School Bond	\$52.23
		BMCC Bond	\$66.78

Acct	Code Area	2016 Assessed Value	2016 Tax
12027	25-11	\$1,207,320	\$15,097.05
		District Name	Tax
		Morrow Co.	\$4,991.91
		Um-Mor Radio Dist.	\$205.24
		Mo. Co. Health Dist.	\$1,201.28
		Port of Morrow	\$101.54
		Boardman RFD	\$901.14
		Unified Rec. Dist.	\$550.54
		Morrow School Dist.	\$4,585.44
		IntMtn ESD	\$699.72
		Blue Mtn. Comm. Col.	\$751.44
		Vector Control	\$350.00
		Oregon Trail Libr. Dist.	\$306.18
		Morrow School Bond	\$199.93
		BMCC Bond	\$252.69

Acct	Code Area	2016 Assessed Value	2016 Tax
12143	25-01	\$58,220	\$988.80
		District Name	Tax
		Morrow Co.	\$211.34
		Boardman UR	\$10.80
		Um-Mor Radio Dist.	\$8.70
		Mo. Co. Health Dist.	\$30.93
		Boardman City	\$215.25
		Boardman Park Dist.	\$15.28
		Port of Morrow	\$4.30
		Boardman RFD	\$38.15
		Boardman Cemetery	\$1.46
		Unified Rec. Dist.	\$23.31
		Morrow School Dist.	\$221.11
		IntMtn ESD	\$33.75
		Blue Mtn. Comm. Col.	\$36.24
		Vector Control	\$9.71
		Oregon Trail Libr. Dist	\$12.97
		Boardman City Bond	\$56.12
		Brdmn Park Dist. Bond	\$37.66
		Morrow School Bond	\$9.53
		BMCC Bond	\$12.19

Total District Tax Revenue Loss	
District Name	Tax
Morrow Co.	\$8,785.94
Um-Mor Radio Dist.	\$361.27
Mo. Co. Health Dist.	\$1,985.16
Boardman Park Dist.	\$239.29
Port of Morrow	\$178.74
Boardman RFD	\$1,586.03
Boardman Cemetery	\$24.24
Unified Rec. Dist.	\$969.01
Morrow School Dist.	\$8,245.40
IntMtn ESD	\$1,258.26
Blue Mtn. Comm. Col.	\$1,351.24
Vector Control	\$582.92
Oregon Trail Libr. Dist.	\$538.93
Irrigon Cemetery	\$6.75
Irrigon Park Dist.	\$26.84
Boardman UR	\$69.94
Boardman City	\$1,394.87
Boardman City Bond	\$363.65
Brdmn Park Dist. Bond	\$580.64
Morrow School Bond	\$358.79
BMCC Bond	\$454.39

Acct	Code Area	2017 Assessed Value	2017 Tax
12026	25-08	\$651,170	\$11,525.77
		District Name	Tax
		Morrow Co.	\$2,360.94
		Boardman UR	\$128.15
		Um-Mor Radio Dist.	\$97.12
		Mo. Co. Health Dist.	\$345.51
		Boardman City	\$2,404.76
		Boardman Park Dist.	\$170.77
		Port of Morrow	\$48.10
		Boardman RFD	\$426.21
		Boardman Cemetery	\$16.30
		Unified Rec. Dist.	\$260.48
		Morrow School Dist.	\$2,473.09
		IntMtn ESD	\$377.45
		Blue Mtn. Comm. Col.	\$405.31
		Vector Control	\$108.50
		Oregon Trail Libr. Dist	\$144.86
		Boardman City Bond	\$561.50
		Boardman Park Dist. Bond	\$469.75
		Morrow School Bond	\$587.88
		BMCC Bond	\$139.09

Acct	Code Area	2017 Assessed Value	2017 Tax
12027	25-11	\$80,210	\$1,063.36
		District Name	Tax
		Morrow Co.	\$331.64
		Um-Mor Radio Dist.	\$13.64
		Mo. Co. Health Dist.	\$79.81
		Port of Morrow	\$6.75
		Boardman RFD	\$59.87
		Unified Rec. Dist.	\$36.58
		Morrow School Dist.	\$304.63
		IntMtn ESD	\$46.49
		Blue Mtn. Comm. Col.	\$49.93
		Vector Control	\$23.25
		Oregon Trail Libr. Dist.	\$20.34
		Morrow School Bond	\$73.30
		BMCC Bond	\$17.13

Acct Code Area 2017 Assessed Value 2017 Tax
 12247 5-04 \$37,270 \$494.11

District Name	Tax
Morrow Co.	\$154.10
Um-Mor Radio Dist.	\$6.34
Mo. Co. Health Dist.	\$37.09
Port of Morrow	\$3.13
Boardman RFD	\$27.82
Unified Rec. Dist.	\$17.00
Morrow School Dist.	\$141.55
IntMtn ESD	\$21.60
Blue Mtn. Comm. Col.	\$23.20
Vector Control	\$10.81
Oregon Trail Libr. Dist	\$9.45
Morrow School Bond	\$34.06
BMCC Bond	\$7.96

Total District Tax Revenue Loss	
District Name	Tax
Morrow Co.	\$6,488.36
Um-Mor Radio Dist.	\$266.82
Mo. Co. Health Dist.	\$1,338.76
Boardman Park Dist.	\$430.31
Port of Morrow	\$132.06
Boardman RFD	\$1,171.30
Boardman Cemetery	\$40.96
Unified Rec. Dist.	\$715.68
Morrow School Dist.	\$6,264.43
IntMtn ESD	\$956.00
Blue Mtn. Comm. Col.	\$1,026.62
Vector Control	\$397.88
Oregon Trail Libr. Dist.	\$398.01
Irrigon Cemetery	\$1.27
Irrigon Park Dist.	\$5.05
Boardman UR	\$128.15
Boardman City	\$2,404.76
Boardman City Bond	\$561.50
Brdmn Park Dist. Bond	\$1,096.16
Morrow School Bond	\$1,500.08
BMCC Bond	\$352.31