



WASHINGTON COUNTY

OREGON

May 23, 2019

Chair Hass and Members of the Senate Finance and Revenue Committee

Re: Washington County Support For HB 2949

Manufactured housing represents an increasingly-important element in providing stable, affordable and accessible housing---especially for residents living on low or fixed incomes.

In response to the rapidly rising cost of housing, and an increasing shortage of affordable housing options in Oregon's two largest counties, the 79th legislative assembly authorized Multnomah and Washington counties to exempt manufactured housing units from local property taxation, at higher assessed values than in other Oregon counties. And for that discretion, we thank you very much.

Adjusted for inflation, that exemption now applies to manufactured housing units valued at \leq \$34,000.

Based on 2017 estimates, provided by the U.S. Census Bureau, there were 230,000 housing units in Washington County. Of these, our County's Assessment and Taxation Department currently estimates just over two percent are manufactured home accounts. Of these 5,068 housing units, the average valuation is currently \$19,165, which of course, is well below the current property tax exemption.

In fact, there are only 2,333 manufactured housing units currently subject to property tax assessments in Washington County. Together, these accounts contribute a total of \$1,644,737 in local property taxes. So when these figures are compared and considered in the context of real property values and the larger tax base of our County, these numbers might seem insignificant, and hardly worth mentioning.

But to the renters and owners of these 5,068 manufactured housing units, these numbers represent everything. For persons living on low income and fixed incomes, these are their homes, these are their lives, these accounts represent their place in our community.

Washington County supports HB 2949 as a reasonable and cost-effective tool for keeping people in their homes, and in our communities. Our County appreciates the chance to set the exemption levels we feel are necessary and appropriate in Multnomah and Washington Counties, respectively. And I believe your Committee members will appreciate the wisdom of giving each County the discretion to set exemption levels where we need to, without having to return to Salem each session, asking for further increases that keep pace with rising prices and increasing property values.

We urge your support of HB 2949, and invite your questions or requests for additional information.

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