

OSACA LEGISLATIVE GUIDELINES

OSACA's engagement in Oregon's legislative policy-making process is guided by the following principles:

1. OSACA's legislative engagement relates only to property tax-related policy.
2. OSACA seeks to achieve the following legislative outcomes:
 - A. Property tax policy that is easily implementable, uniformly administrable, and transparent to taxpayers.
 - B. Property tax policy that is drafted cleanly so as to minimize the likelihood of legal disputes or court cases.
 - C. Property tax policy that facilitates efficient collection of taxes owed.
 - D. Funding sufficient to ensuring assessors can effectively execute their duties.
3. OSACA does not seek to promote policy-driven outcomes, except as outlined above.
4. OSACA seeks to ensure that the state policy-making process is well-informed by providing timely data, analysis, and policy considerations and options.

TAX EXEMPTION ADMINISTRATIVE ISSUES

- Oregon has well over one hundred property tax exemptions administered by county assessors.
- Each is unique in policy intent and, to some degree, procedure.
- Takes on average 10x as much time and effort (estimate) to exempt a property as to tax it.
- Assessors spend most of our legislative effort on the details of tax exemption policy.
- If the statute isn't clear from the start, issues will arise.

TAX EXEMPTION POLICY AND ADMINISTRATIVE CONSIDERATIONS

- Local option or not?
- Full or partial exemption? And for partial exemptions AV or RMV exemption? Partial value or partial property?
- Clear math for calculating the exemption.
- Timely collection of data needed to do the math.
- Oversight to determinate data is accurate and complete.
- Compliance considerations including disqualification, back-taxes, state agency audit authority, etc.
- Legislative reporting, re-evaluation, and sunsets.

OSACA LEGISLATIVE OBJECTIVES

- If the Legislature wants to pass a new or amended tax exemption policy, we want it to work. That's why we devote so much time to working on tax exemption legislation and working with all parties ahead of and during session.