

Department of County Management



Division of Assessment, Recording and Taxation

February 7, 2022

Chair Lee Beyer
Vice-Chair Brian Boquist
Senate Committee on Finance and Revenue

Re: Letter of Administrative Impact in Removing Oregon Personal Property Filing Requirement for Floating Homes (ORS 308.290)

Chair Beyer, Vice-Chair Boquist and Members of the Committee:

I am writing this letter in regards to SB 1559, which would remove the personal property filing requirement for floating property in Oregon.

As the Assessor for Multnomah County, Oregon, my office processes 1,800 personal property returns for floating property each year. Of those, approximately 30 late filing penalties are assessed to properties that fail to meet this statutory obligation under ORS 308.290. Although the returns can be used for tracking purposes, this practice is redundant because we also receive notification of owner or site changes from the Oregon State Marine Board (OSMB). Site inspections and frequent appraisals by appraisers in my office also help in obtaining vital information.

Administratively, this change would result in fewer personal property returns to process each year. Getting rid of the filing requirement does not affect the requirement to pay tax or the penalty for paying your taxes late, and this change would allow floating homes to be treated similarly to houses and mobile homes for tax filing purposes. In addition, there would also be fewer appeals of late filing penalties. This is the issue at the heart of this amendment.

Sincerely,

Mike Vaughn
Multnomah County Assessor