

## CONFERENCE COMMITTEE ON HB 2612

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April 26, 2001 – 10:00 A.M. - HEARING ROOM A - STATE CAPITOL BUILDING

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Members Present: Representative Lane Shetterly, Chair  
Representative Alan Bates  
Representative Janet Carlson  
Senator Ted Ferrioli  
Senator Charles Starr  
Senator Lee Beyer

Staff: Paul Warner, Legislative Revenue Officer  
Lizbeth Martin-Mahar, Economist, Legislative Revenue Office  
Steve Meyer, Economist, Legislative Revenue Office  
Ed Waters, Economist, Legislative Revenue Office  
Richard Yates, Economist, Legislative Revenue Office  
Kim Taylor James, Office Manager

Witnesses: Tom Linhares, Oregon State Assn. Of County Assessors (Columbia County Assessor)  
John Phillips, Department of Revenue  
John DiLorenzo, Lewis and Clark College  
James Hamrick, State Parks and Recreation Department

### TAPE 1, SIDE A

005	Chair Shetterly	Calls meeting to order at 10:09 am.
012	Lizbeth Martin-Mahar	Reviews a summary of the bill proceedings to date. Exhibit 1
060	Mahar	Reviewed specifically the effect of the (-B5) amendment. Exhibits 1-2
066	Mahar	Reviewed specifically the effect of the (-B5) amendment. Exhibits 1 & 3
073	Mahar	Reviewed specifically the effect of the (-B5) amendment. Exhibits 1 & 4
094	Tom Linhares	Paraphrased his written testimony urging the bill be returned to its original form. Exhibit 6
174	John Phillips	Paraphrases his written testimony providing a history of the bill and comments on the -B5 and -B6 amendments. Exhibit 9

- 200 Questions and discussion interspersed
- 217 Sen. Ferrioli Clarified the purpose of Senate discussion was to narrow the distinction of purposes by which people could request reevaluation of property to avoid criminal activity (i.e., arson) as opposed to “Act of God” to reduce property taxes. (See Sections 308.425-440 and 308.146 ORS 1999)
- Discussion of where in the statutes is arson excluded and how is ORS 308.425 different from ORS 308.146.
- 307 Dexter Johnson Noted the duplication and clarified the date in relation to value of property.
- 360 Discussion of constitutional issues regarding current and future assessed values.

**TAPE 2 SIDE A**

- 001 Discussion continues.
- 021 Sen. Ferrioli Clarifies the decision before the committee is the consideration of the assessment date for adjustments of value, not the constitutional question.
- Discussion of the maximum adjusted value issue.
- 063 Chair Shetterly What would need to be done to the –B5 amendment to establish the date for allowing revaluation and to restore the language “fire, Act of God”? Exhibit 2
- 078 Johnson To conceptually amend the–B5 amendments add “or under ORS 308.146 (b) (a)” on page 1, line 14 of the printed measure after “428”. The other change would be to make sure there is no ambiguity about requiring deductions during the current tax year for arson; you could consider adding to the arson statute 308.440 a reference to 308.146.
- Discussion of proposed language changes.

097	Chair Shetterly	<b>MOTION: MOVED THE RULES BE SUSPENDED FOR THE PURPOSE OF CONCEPTUALLY AMENDING THE (-B5) AMENDMENTS, (EXHIBIT 2).</b>
118	Chair Shetterly	<b>Withdraws motion.</b>
124	Chair Shetterly	Directs members attention to the –B6 and B7 amendments. Exhibits 3-4
134	John DiLorenzo	Discussed the transfer of lands by a cemetery association to another charitable organization and treatment of the payment of the recapture of the property tax.
158	James Hamrick	Oregon Pioneer Cemetery Association has concerns with change in sections 7 & 8 for lands with pioneer cemeteries on them. Suggests the focus be narrowed to the one cemetery (Riverdale) and the one organization (Lewis & Clark college).
198	Chair Shetterly	Has agreement between Hamrick and DiLorenzo been reached?
203	DiLorenzo	Responds yes, they both believe further narrowing amendment to obtain goal and solve Hamrick’s concerns.
228		Discussion on how to limit and narrow the language.
251	Sen. Ferrioli	Suggests limiting to a description of the acquiring body.
253	Rep. Carlson	Suggests requesting review and approval of the Oregon Pioneer Cemetery Association.
255	Sen. Ferrioli	Concern that may trigger archeological survey.
274	Johnson	Concerns about describing the institution.  Discussion on amending the -B7 adding a geographical description.
305		Discussion of 10-year sunset.
333	DiLorenzo	Notes no objection to sunset.  Discussion as to the 5-year sunset in the –B7 amendments and a 10-year sunset in the –B8 amendments, which is the preference? Exhibits 4-5
329	DiLorenzo	Prefers 10-year sunset as opposed to 5-year.
341	Hamrick	Commission urges limiting this legislation to the case at hand.
360		Discussion of notice of provision of transfers suggested by Carlson.
379	Sen. Ferrioli	Senate Revenue is the oversight committee for the Department of Revenue and notes that the Senate will hear the measures the house

has passed that relate to cemeteries.

**TAPE 1 SIDE B**

004	Chair Shetterly	Proposes that the –B5 amendments be the vehicle of choice. Exhibit 2
008		Discussion of Chair’s proposal.
011		<b>MOTION: MOVED THE RULES BE SUSPENDED FOR THE PURPOSE OF CONCEPTUALLY AMENDING THE (-B5) AMENDMENTS, (EXHIBIT 2).</b>
012		<b>ORDER: HEARING NO OBJECTION, THE CHAIR SO ORDERED.</b>
013	Chair Shetterly	<b>MOTION: MOVED TO CONCEPTUALLY AMEND THE (-B5) AMENDMENTS, EXHIBIT 2, AS FOLLOWS:</b> <b>1. BY INSERTING “OR UNDER ORS 308.146 (6) (a)” ON PAGE 1, LINE 14, AFTER THE WORD “308.428.”</b> <b>2. BY INSERTING “OR UNDER ORS 308.146 (6) (a)” ON PAGE 1, LINE 15, AFTER THE WORD “308.428.”</b> <b>3. ADD A NEW SECTION TO THE (-B5) AMENDMENTS, AMENDING ORS 308.440 TO SAY “NO RELIEF UNDER ORS 308.146 (5) AND (6) OR ORS 308.425.”</b> <b>4. ADD THE LANGUAGE PRINTED IN SECTIONS 3, 4, AND 5 OF THE (-B8) AMENDMENTS, EXHIBIT 5.</b>
040	Johnson	Clarifies the conceptual amendment to ORS 308.440 reference.
057		Discussion of the proposed motion.
062	Chair Shetterly	Restates motion.  <b>ORDER: HEARING NO OBJECTION, THE CHAIR SO ORDERED.</b>
073	Chair Shetterly	<b>MOTION: MOVED HB 2612 B-ENG. AS CONCEPTUALLY AMENDED TO THE HOUSE . . .</b>
073	Chair Shetterly	Interrupted motion to request specific conference committee language for motion to move measure out.
075		Discussion of whether the –B5 amendments include the –B7 and –B8 amendments. Exhibits 2, 4-5
082	Dexter	Clarifies that the –B5 amendments would need to be further conceptually amended to achieve the Committees desire.
109	Chair Shetterly	<b>Withdrew partial motion.</b>
110	Sen. Ferrioli	Suggests additional meeting.

Submitted by,

Reviewed by,

Joan Green  
Committee Assistant

Kim Taylor James  
Revenue Office Manager

Exhibit Summary:

1. HB 2612, Explanation of Versions of Measure and Amendments, Martin-Mahar, 2 pages
2. HB 2612, (-B5) amendment, (DJ/ps) 04/20/01, Martin-Mahar, 1 page
3. HB 2612, (-B6) amendment, (DJ/ps) 04/20/01, Martin-Mahar, 1 page
4. HB 2612, (-B7) amendment, (DJ/ps) 04/25/01, Martin-Mahar, 2 pages
5. HB 2612, (-B8) amendment, (DJ/ps) 04/26/01, Martin-Mahar, 2 pages
6. HB 2612, Testimony, Linhares, 6 pages
7. HB 2612, Senate Revenue Staff Measure Summary, Revenue Impact and Fiscal statements and Senate Chamber Roll Call sheet, LRO Staff, 4 pages
8. HB 2612, House School Funding and Tax Fairness/Revenue Staff Measure Summary, Revenue Impact and Fiscal statements and House Chamber Roll Call sheet, LRO Staff, 4 pages
9. HB 2612, Testimony, Phillips, 2 pages