

These minutes paraphrase and/or summarize statements made during this meeting. Text enclosed in quotation marks reports the speakers exact words. For complete context of proceedings, please refer to the tape recording.

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Public Hearing HB 2891, 2642  
TAPES 135-136 A  
House Committee on  
State and School Finance  
March 29, 1995 Page

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HOUSE STATE AND SCHOOL FINANCE COMMITTEE

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MARCH 29, 1995 8:30 AM HEARING ROOM A STATE CAPITOL BUILDING

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Members Present: Rep. John Schoon, Chair (excused at 9:00 am)  
Rep. Ron Adams  
Rep. Lee Beyer (excused at 9:00 am)  
Rep. Tony Federici, Vice Chair (excused at 9:00 am)  
Rep. Tim Josi (excused at 9:00 am)  
Rep. Jane Lokan  
Rep. Anita Rasmussen (excused at 9:00 am)  
Rep. Ken Strobeck  
Rep. Jim Welsh

Witnesses Present: BJ Smith, League of Oregon Cities  
Charles Stern, Yamhill County Clerk  
Jim Manary, Department of Revenue

Staff: James Scherzinger, Legislative Revenue Officer  
Steve Meyer, Legislative Revenue Office  
Dick Yates, Legislative Revenue Office  
Rhonda Wehler, Committee Assistant

TAPE 135 SIDE A

004 Chair Schoon -calls the meeting to order at 8:30 am and conducts  
administrative business  
OPENS PUBLIC HEARING ON HB 2642

HB 2642  
010 Steve Meyer -explains HB 2642 deals with property tax exemptions leased  
by exempt organizations from a public body  
-grants seven year exemption from 1988-89-1994-95 if a new application is  
filed by April 1, 1996  
-refunds taxes already paid

025 BJ Smith-refers to Exhibit A, Written Testimony of Mayor Joanne Verger  
-defines as procedural bill which does not create new class of tax  
exemption  
-explains problem in Coos Bay  
-desires to remove large disincentive for property owners to make first

filing  
109 Smith -relates anecdotal situations to illustrate need for procedural  
change

251 Meyer -explains county assessors rely on omitted property statute  
Meyer -if assessor finds property is taxable, can tax for 5 years  
-by not filing, property is technically taxable  
-assessor may or may not pursue

313 Jim Manary -explains three appeals being made currently over tax exempt  
status, to illustrate need for bill  
-notes previous legislature exempted senior centers, retroactive until 1991

TAPE 136 SIDE A

016 Acting Chair Adams -OPENS PUBLIC HEARING ON HB 2891

HB 2891  
023 Meyer -explains bill requires appointment of Board of Equalization (BOE)  
and Board of Ratio Review (BORR) members from list of eligible members  
willing to serve

-provides for resignations and  
-allows additional boards  
-doesn't change duties of boards, but rather how they are set up and how  
they carry out their business

034 Rep. Adams -clarifies BOE, hears appeals from taxpayers after receiving  
tax statement

-BORR meets in July, deals with appeals over lowest tax year property value  
-refers to -1 Amendment, Exhibit K, 3/23/95  
051 Charles Stern -explains history of bill

-bill meets needs of all sized counties  
 -creates pool of people similar to jury pool, scheduling according to  
 availability to maximize use of members  
 -preserves method of appointing members and composition of board  
 -creates flexibility  
 133 -qualifies board member must hear the case in order to decide on it  
 149 Rep. Adams -refers to fax from Washington County, Exhibit L, 3/23/95, for  
 proposed changes to bill  
 169 Manary - agrees local flexibility needed in counties  
 -endorses bill  
 178 -clarifies before Measure 5, only 1 board met in spring, when taxpayers  
 received notice of assessment, then moved assessment to July 1  
 -taxpayer receives statement in fall, has until Jan 1 to make first appeal  
 re: value on statement  
 -value must be lowest value during fiscal year according to Measure 5, so  
 two boards created  
 -BORR reviews value decrease during fiscal year, looks forward to what  
 assessor will do in coming year, studies trends, sales during the year  
 212 Stern -affirms Ratio Review appeals have little activity due to  
 increasing property values in state  
 247 Stern -recommends that -1 amendments be incorporated into bill  
 267 Acting Chair Adams -CLOSES PUBLIC HEARING ON HB 2891  
 269 -adjourns meeting at 9:30 am

Rhonda Wehler, Committee Assistant

Kimberly Taylor James, Office Manager

#### Exhibit Summary

A. HB 2642, Verger, Written Testimony, 3/22/95  
 B. HB 2642, Meyer, Proposed Amendments, 3/28/95  
 C. HB 2642, Meyer, Revenue Impact, 3/21/95  
 D. SB 333-A, Yates, Proposed Amendments-12, 3/14/95  
 E. SB 333-A, Yates, Proposed Amendments-13, 3/14/95  
 F. SB 333-A, Yates, Proposed Amendments-14, 3/14/95  
 G. SB 333-A, Yates, Proposed Amendments-15, 3/21/95  
 H. SB 333-A, Yates, Proposed Amendments-18, 3/21/95  
 I. SB 333-A, Yates, Proposed Amendments-19, 3/21/95  
 J. SB 333-A, Yates, Proposed Amendments-20, 3/21/95  
 K. SB 333-A, Yates, Proposed Amendments-22, 3/27/95  
 L. SB 333-A, Yates, Proposed Amendments-23, 3/27/95  
 M. SB 333-A, Yates, Proposed Amendments-24, 3/28/95