

Public Hearing: HB 2770
Public Hearing and Work Session: HB 2689
HB 2015
HB 2839
Tapes 66 A/B
67 A

HOUSE COMMITTEE ON
HOUSE REVENUE AND SCHOOL
FINANCE
PROPERTY TAX SUBCOMMITTEE

APRIL 5, 1993 9:00 AM HEARING ROOM A STATE CAPITOL BUILDING

Members Present: Representative Tom Brian, Chair

Representative Mike Burton

Representative Margaret Carter

Representative Fred Girod

Representative Delna Jones

Representative Jim Whitty

Witnesses Present: Oscar Bratton, Deschutes

County Assessor

Teresa Wilson, Acting County Counsel, Lane

County

Representative Sharon Wylie, District 22

Dr. Tom Wolbrecht, Executive Director/

Principal, Portland Lutheran School

Senator John Lim, District 11

John Mellott, Administrator of the Natural

Resources Division, Oregon Department of

Agriculture

Representative John Meek, District 5

Stanley Christensen, Yamhill Soil & Water

Conservation Districts

Staff: James Scherzinger, Legislative Revenue Officer

Steve Meyer, Legislative Revenue Office

Paula McBride, Committee Assistant

TAPE 66 SIDE A

006 CHAIR BRIAN called the meeting to order at 9:09.

007 CHAIR BRIAN opened the Public Hearing on HB 2839.

012 OSCAR BRATTON testified in support of HB 2839. He spoke about the need for the bill, relating to effects of Measure 5. HB 2839

-

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

House Committee on

Revenue and School Finance

Property Tax Subcommittee

April 5, 1993 Page 2

would authorize late filing for property tax exemption when property is leased by one exempt organization or public body to another exempt organization or public body. He talked about the relevant and present Oregon Revised Statute (307.166, ORS) that applied in this matter. Exhibit

1

Questions and discussion interspersed

119 STEVE MEYER relayed that HB 2839 would be retroactive back to July 1, 1992.

Questions and discussion

147 CHAIR BRIAN closed the Public Hearing on HB 2839 and opened the Work Session on HB 2839.

148 MOTION REP. GIROD moved HB 2839 to the full Committee with a do-pass recommendation.

NO DISCUSSION

154 ORDER There being no objection, CHAIR BRIAN so ordered.

157 CHAIR BRIAN closed the Work Session on HB 2839.

159 CHAIR BRIAN opened the Work Session on HB 2770.

162 TERESA WILSON testified in support of HB 2770, which related to liens on property that is part of a private homeowners association. Her testimony was verbatim. Exhibit 2

197 TERESA WILSON requested a technical amendment to HB 2770, related to liens. Exhibit 2, page 5

Questions and discussion interspersed

330 TERESA WILSON further described how HB 2770 would work if implemented.

Questions and discussion

405 TERESA WILSON discussed the effects of her proposed amendments to HB 2770, as stated on page 2 of her testimony. Exhibit 2, page 5

-

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

House Committee

on

Revenue and School Finance Property Tax Subcommittee April 5, 1993 Page 3

TAPE 67 SIDE A

008 CHAIR BRIAN closed the Public Hearing on HB 2770..

009 CHAIR BRIAN opened the Public Hearing on HB 2015.

012 REP. WYLIE testified for HB 2770, which would create special exemption for the Portland Lutheran School to excuse property taxes they owe because they were remiss in filing the appropriate paperwork for their special (religious) exemption. She talked about the dire effects on the school if they have to pay the back taxes, and she gave a brief history of the school. Exhibit 3

032 DR. TOM WOLBRECHT testified in support of HB 2770, and his testimony was verbatim. Exhibit 4

Questions and discussion with TOM WOLBRECHT and REP.

WYLIE

070 REP. WYLIE described how she brought this issue to the Legislature, and she believed there was a legitimate public policy question about the need for counties to have more flexibility on matters of delinquent taxes, which she thought the Committee might want to look at during the Interim.

083 SENATOR LIM testified in support of HB 2015, and he spoke about the Portland Lutheran Association. He believed the school merely made "a human mistake that should be excused in this case." He gave a brief history of the procedures taken by the school after the deadline was missed. He believed the only solution was to create a legislative solution so that the

school could stay open.

121 REPRESENTATIVE WYLIE gave the members a copy of the relevant ORS.

Exhibits 5

Questions and discussion with TOM

WOLBRECHT

180 Members discussed the property tax exemption given to religious institutions.

199 CHAIR BRIAN closed the Public Hearing on HB 2015 and opened the Work Session on HB 2015.

200 MOTION REP. GIROD moved HB 2015 to the full Committee with a do-pass recommendation

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

House Committee on

Revenue and School Finance

Property Tax Subcommittee

April 5, 1993 Page 4

NO DISCUSSION

204 ORDER There being no objection, CHAIR
 BRIAN so ordered.

215 CHAIR BRIAN closed the Work Session on HB 2015.

216 CHAIR BRIAN opened the Public Hearing on HB 2689.

228 STEVE MEYER related that HB 2689 references different ORS chapters and sections, to amend the sunset for individual Soil and Water Conservation Districts to have levy authority. The sunset proposed in HB 2689 was January, 1996.

239 JOHN MELLOTT introduced other witnesses with him (GEORGE ICE, Chair, Benton Soil and Water Conservation District, and Chair, Oregon Association of Conservation Districts Legislative Committee, and STANLEY CHRISTENSEN -- see testimony below). He testified in support of HB 2689, and his testimony was verbatim. Exhibit 6

Questions and discussion

390 REP. JOHN MEEK testified in support of HB 2689, and he spoke about the Soil and Water District in Washington County and its function.

TAPE 66 SIDE B

002 REP. MEEK continued his testimony about the functions and responsibilities of Soil and Water Districts, especially concerning its role in conservation issues in local areas.

Questions and discussion

047 STANLEY CHRISTENSEN talked about the Wallalla Soil and Water Conservation District, which is a taxing district but which had an unsuccessful funding attempt. This is also the case in Washington County. He supported HB 2689. Exhibit 7

Questions and discussion

091 CHAIR BRIAN closed the Public Hearing on HB 2689 ~

092 CHAIR BRIAN opened the Public Hearing on HB 2689.

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

House Committee on

Revenue and School Finance

Property Tax Subcommittee

093 MOTION REP. WHITTY moved HB 2689 to the full Committee with a do-pass recommendation.

NO DISCUSSION

095 ORDER CHAIR There being no objection,
CHAIR

BRIAN so ordered.

096 CHAIR BRIAN closed the Work Session on HB 2689.

097 CHAIR BRIAN adjourned the meeting at 10:12.

Paula K. McBride, Committee Assistant
Kimberly Taylor, Office Manager

EXHIBIT SUMMARY

1. Copy of ORS. 307.166, Oscar Bratton, Deschutes County Assessor.
2. Testimony of HB 2770, Teresa Wilson, Acting County Counsel, Lane County.
3. Testimony of Rep. Sharon Wylie on HB 2015, District 22.
4. Testimony of Dr. Tom Wolbrecht, Executive Director/Principal, Portland Lutheran School.
5. Copy of ORS 307.130, from 1971 Oregon Chapter Laws, Rep. Sharon Wylie. District 22.
6. Testimony of John Mellott, on HB 2689, Oregon Department of Agriculture.
7. Testimony of Stanley Christensen, Yamhill Soil and Water Conservation District Board.
8. Why OACD Supports HB 2689, George Ice, Chairman, Oregon Association of Conservation Districts (OACD).

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