

Work Session: HB 2825 HB 3288 HB 3026 SB 673  
Tapes 94-95 A/B

HOUSE COMMITTEE ON  
HOUSE REVENUE AND SCHOOL FINANCE  
PROPERTY TAX SUBCOMMITTEE

-

MAY 4, 1993 9:30 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: Doug Hutchinson,

Executive Officer, Oregon

Commission of Indian Services

Jim Manary, Department of Revenue

Staff: James Scherzinger, Legislative Revenue Officer

Terry Drake, Legislative Revenue Office

Steve Meyer, Legislative Revenue Office

Paula McBride, Committee Assistant

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008 CHAIR BRIAN called the meeting to order at 11:24.

009 CHAIR BRIAN opened the Work Session on HB 3288.

012 STEVE MEYER explained HB 3288, which would exempt certain property that was acquired by the Confederated Tribes of Coos, Umpqua, & Siuslaw Indians, either by gift or by purchase until they have time to put the land into their Federal trust. He talked about members' requested changes contained in the amendments HB 3288-3. The property tax exemption would last up to five year, but he also mentioned a letter from the Confederated tribes that stipulated they would not need the full five year period. HB 3288 also had a sunset or repeal date. Exhibits 1 and 2

Questions and discussion

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071 DOUG HUTCHINSON did know if other Oregon Indian tribes had similar cases pending, but he believed that the original concept of the bill was to open a door to help all tribes should this situation arise again in Oregon. He explained the particular situation that led to drafting of HB 3288.

Questions and discussion

110 MOTION REP. BURTON moved to amend the amendments HB 3288-3, Line 6 by deleting the words after the word "acquired", and on Line 7, delete "September 1, 1991,".

DISCUSSION

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

138 MOTION REP. WHITTY moved to adopt the amendments HB 3288-3 to HB 3288.

NO DISCUSSION

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

142 MOTION REP. WHITTY moved HB 3288 as amended to the full Committee with a do-pass recommendation.

NO DISCUSSION

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

147 CHAIR BRIAN closed the Work Session on HB 3288.

155 CHAIR BRIAN opened the Work Session on HB 2825.

157 STEVE MEYER explained changes requested in HB 2825 by the members, contained in the amendments HB 2825-3, in relation to the exemption of taxes on space rented by mobile home owners or by owners of floating homes. HB 2825 would be funded by the Elderly Rental Assistance Program. Exhibit 3

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Questions and discussion

198 STEVE MEYER said the funds in the Elderly Rental Assistance Program was sufficient to cover all requests during the last biennium. He talked about what would happen if requests exceeded the funds.

Questions and discussion

231 MOTION REP. GIROD moved to adopt the

amendments HB 2825-3 to HB 2825.

NO DISCUSSION

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

NO DISCUSSION

224 MOTION REP. GIROD moved HB 2825 as amended to the full Committee with a do-pass recommendation and a subsequent referral to the House Appropriations Committee.

NO DISCUSSION

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

240 CHAIR BRIAN closed the work Session on HB 2825.

242 CHAIR BRIAN opened the Work Session on SB 673.

352 STEVE MEYER related that the amendments SB 673-1 changed the sunset date for the property tax exemption for low income housing owned by nonprofit corporations.

260 MOTION REP. BURTON moved to adopt the amendments SB 673-1 to SB 673.

NO DISCUSSION

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

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meeting. Text enclosed in quotation marks reports the speaker's exact words. For complete context of proceedings, please refer to the tape recording.

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264 MOTION REP. BURTON moved SB 673 as amended to the full

Committee

with a do-pass

recommendation.

NO DISCUSSION

268 ORDER There being no objection,

CHAIR

BRIAN so ordered.

270 CHAIR BRIAN closed the Work Session on SB 673.

271 CHAIR BRIAN opened the Work Session on HB 3026. He accepted testimony on HB 3026 from the staff of REP. WALDEN. He also reiterated the concern of the members about how the Department of Revenue (DOR) had determined that the Dalles senior center was not a "charitable" institution and, therefore, not qualified for a property tax exemption. This concern was based on a previous exhibit (see Exhibit 4, 4/22/93). -

293 JIM MANARY explained the procedure the DOR used in determining that the Dalles senior center did not qualify for the property tax exemption for "charitable" institutions. He enumerated ways to evaluating property, as follows: (1) determine by the organization's by-laws if most of the activities were "charitable," (2) look at the actual use of the property to determine how many of the activities were charitable and how many social. He discussed how this evaluation was applied to the senior center in the Dalles, and he related that DOR staff had checked other senior centers around the state to check whether or not they had been disqualified for the exemption in their communities. The policy question for the members to consider was if they wanted senior centers and their activities to receive the property tax exemption, in spite of the fact that they don't qualify as "charitable" institutions. He explored the variety of activities, both charitable and social, that senior centers normally have and/or provide.

364 JIM MANARY was not aware of any county assessor that had disqualified a senior center or examined how many activities of the center were charitable versus social. The exhibit referred to above was a DOR response to questions from a county assessor (see Exhibit 4, 4/22/93)

Questions and discussion

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002 Questions and discussion continued with JIM MANARY about centers that would, or would not, qualify for a "charitable" status and, thus, property

tax exemption.

030 JIM MANARY differentiated between centers that were primarily social (e.g., mostly provided activities for their own members) and those that are deemed "charitable" by the DOR.

Questions and discussion

068 CHAIR BRIAN closed the Work Session on HB 3026.

069 CHAIR BRIAN adjourned the meeting at 11:59.

Paula K.McBride, Committee Assistant

Kimberly Taylor, Office Manager

EXHIBIT SUMMARY

1. HB 3288-3, Steve Meyer, Legislative Revenue Office.
2. Letter from Confederated Tribes of Coos, Lower Umpqua & Siuslaw Indians, regarding HB 3288.
3. HB 3288-1, Steve Meyer, Legislative Revenue Office.
4. HB 2825-1, Steve Meyer, Legislative Revenue Office.
5. SB 673-1, Steve Meyer, Legislative Revenue Office.
6. Handout on HB 3026, from the office of Rep. Greg Walden.

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