

FILE

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NO. 09-02-18-13

I IN THE MATTER OF ADOPTING POSITIONS ON
I LEGISLATIVE ISSUES DURING THE 75TH
I LEGISLATIVE SESSION

WHEREAS, Lane County has a keen interest in state legislative activities, and;

WHEREAS, Lane County Government employs an Intergovernmental Relations Manager for the purpose of advocating on behalf of Lane County government at the Oregon Legislature, and;

WHEREAS, the Lane County Board of County Commissioners wishes to communicate their positions on legislative issues to the public and other elected officials, and;

WHEREAS, the Legislative Committee is the established standing committee which exists to fully inform the Lane County Board of Commissioners in a timely fashion on legislative issues, and;

WHEREAS, it has previously been resolved that the Legislative Committee will forward its recommendations to the Board of County Commissioners for final approval by the Board of County Commissioners on an as-necessary basis.

NOW, THEREFORE, be it resolved that the Lane County Board agrees to the slate of positions illustrated in Attachment A, and;

BE IT FURTHER RESOLVED, that this Board Order will officially represent the will of the Board of County Commissioners and may be used by the Intergovernmental Relations Manager to communicate their position to Oregon legislators during the 75th Legislative session.

DATED this 18th day of February, 2009



Pete Sorenson, Chair
Lane County Board of Commissioners

Attachment A

Lane County, Oregon
 Board of County Commissioners
 Spreadsheet for Legislative Review
 75th Oregon Legislature
 February 18, 2009

Item #	Priority # (1-3)	House-Senate	Bill #	Reviewer	Recommendation	Bill Summary	Staff's Analysis
1	1	House	2561	Spickard	Monitor	<p>Permits public bodies leasing land from other exempt public bodies to file claim for property tax exemption for prior tax years by April 1, 2010.</p> <p>Applies to property tax years beginning on or after July 1, 2002, and on or before July 1, 2008. Takes effect on 91st day following adjournment sine die.</p>	<p>Since 1977, ORS 307.166 has required public and otherwise exempt entities who lease property to each other to file an application with the assessor along with a copy of the lease agreement in order to maintain the tax exemption for that particular property. Current exemption statutes also allow late filing for the exemption through December 31st each year with a late filing penalty. The application requirement is the responsibility of the lessee, however if the requirement is not met the taxes are assessed to the owner. The Oregon Tax Court has ruled consistently on the assessors' side in 307.166 related appeals as the law is clear that an application is required in order to receive the exemption. This bill does not eliminate the application filing requirement. It only opens up a short window of time for government entities to get a refund. Refunds are paid from tax district funds, not from the county alone. In Lane County half of the refund will come from schools, which the state may not be able to backfill through the state school fund formula.</p>