

Testimony SB1559 Floating Home Personal Property Tax Returns

February 7, 2022

Chair Lee Beyer  
Vice-Chair Brian Boquist  
Senate Committee on Finance and Revenue

Re: Removing Oregon Personal Property Filing Requirement for Floating Homes (ORS 308.290)

Chair Beyer, Vice-Chair Boquist and Members of the Committee:

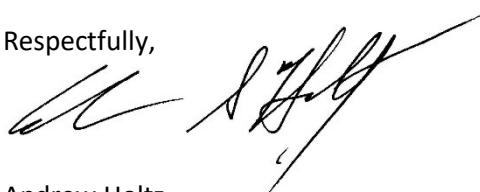
We strongly support SB 1559. It would eliminate an unnecessary reporting form that only causes headaches without improving compliance or increasing tax collections.

We have owned homes and paid property taxes in Oregon since 1997. When we purchased a floating home at the Oregon Yacht Club in Portland (Multnomah County) we had no idea there was a special filing form for floating homes that was not required when we owned a home on land. We followed all the requirements for licensing our floating property with the Oregon State Marine Board. Our home was visited by an assessor with Multnomah County. Yet we then received a letter saying we could be subject to fines up to 50% of the property tax for failing to file a form we did not know existed.

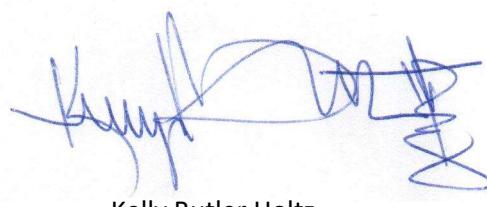
Even before we knew about this unique additional tax reporting burden, we had paid our property taxes on our floating properties each year. After learning about the form, we have diligently filed it each year. The additional paperwork does not change the amount of property tax we pay. It just uses up our time and the time of county staff who have to process the forms.

The filing form for floating property serves no purpose and should be discarded.

Respectfully,



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