

Chair Meek, Vice Chair McLane, and members of the Senate Finance and Revenue Committee

February 5, 2025

The Oregon Law Center urges your support for SB 104, 117, and 118, extending sunsets (from 2027 to 2033) for several local option housing property tax exemptions. We hope that these will be included in your regular end-of-session omnibus bill.

SB 117 is the vertical housing exemption, first adopted in 2003. Although available to promote density, it can and has been used by several local governments to support affordable housing developments. It can be found in ORS 307.841 to 307.867.

SB 104 is the nonprofit corporation low-income housing exemption, first adopted in 1985 and extended several times since. This is an important tool for affordable housing development, and has been adopted and used by several local governments. It can be found in ORS 307.540 to 307.548.

SB 118 is the multiunit rental housing exemption, adopted in 2017 in a bill introduced by then-Representative Brock Smith. It is intended to promote new construction or rehabilitation of housing. It can be found in ORS following ORS 307.867, as a temporary law.

Thanks for your consideration of these important bills.

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