



February 5, 2025

Senator Mark Meek
Chair, House Committee on Revenue
900 Court St NE, S-417
Salem, OR 97301

RE: Support for Senate Bill 104

Dear Chair Meek, Vice-Chair McLane, and Members of the Committee,

Property tax exemptions are one of the most important tools we have to ensure we can build enough affordable housing to meet our ambitious housing goals. SB 104 will extend the sunset date for the property tax exemption for nonprofit corporation low income housing. Since 1985, the Legislature has authorized this tax exemption which provides critical savings that allow these non-profit organizations to operate their buildings and provide essential services. We need them to continue.

This tax exemption is used in cities across the State including Portland, Forest Grove, Tigard and many others. It is a “local option” meaning it allows local jurisdictions to support our Statewide housing goals. It creates a balance of incentives in order for these critical developments to pencil out.

We urge your support to extend the sunset date, this program should continue.

Sincerely,

Rebekah Markillie
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