



WATERFRONT ORGANIZATIONS OF OREGON

March 27, 2023

TO: Senate Committee on Finance & Revenue

SUBJECT: SB 198

Chair Meek, Vice Chair Boquist and Members Findley, Golden & Jama, thank you for the opportunity to speak on the record in favor of Senate Bill 198. We are thankful to Senator Gorsek for sponsoring this important legislation.

For the record, my name is Ron Schmidt. I am a floating homeowner of 35 years in Portland OR and am President of Waterfront Organizations of Oregon representing the almost 3000 floating property owners in the State of Oregon and working closely with federal, state, regional and local governmental agencies.

This legislation completes the legislation passed last session to exempt floating homes from unnecessary and unused filings and subsequent harsh penalties. You took care of the floating home last year, this takes care of the floating garage.

The requirement to file personal property tax returns on residential floating properties is unneeded, is of little value, is unfair when compared to land homes or even mobile homes, is burdensome to both the government and the citizen and causes severe penalties to taxpayers when not deserved. Importantly, the values reported are not used by the tax assessor in valuation.

There are many problems with the current system that your action can eliminate:

It is the owners responsibility to make sure the report is received by the county.

If the form was not sent to the owner or not forwarded to him, it is the owners responsibility to know and to seek it out.

If the property filing form was lost or misfiled by the county, it is the owners responsibility to prove that it had been filed. I personally was penalized over \$2500 one year when the county misplaced my filing. I had a copy of my filing, the envelope I sent it in and the date I mailed it. I didn't have proof of mailing or receipt and the burden - and huge penalty - was mine to bear.

The county reportedly provides notification if the property filing was not received, however the notices can't be forwarded and not received by many for this and other reasons.

The personal property filing form for floating property was originally useful in keeping track of manufactured homes (mobile homes) which could be easily moved from county to county. Manufactured homes were subsequently exempted from the requirement but it overlooked floating properties. Ironically floating properties are more difficult to move as they are often custom designed to fit their slip configuration and exposure. Further there are few if any slips available to accommodate a move and laws don't allow future moorages. Given the ever increasing regulations it is unlikely that new slips will be developed in the future.

In light of modern record keeping technology the personal property filing form for floating property provides little additional useful information to the assessor.

The staff time required to deal with the questions and complaints is costly and disruptive. The penalties are unfair, onerous and create ill will between the county and the citizens.

Floating property owners only ask for equal treatment relative to manufactured home owners and all real property home owners.

Please vote in favor of Senate Bill 198. Thank you for your efforts on this and for your support.

Respectfully submitted March 27, 2023

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