

Parks and Recreation Department

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Co-Chairs Meek and Nathanson, Vice Chairs Boquist, Reschke and Walters, Members of the Committee:

Thank you for the opportunity to testify on House Bill 2079. For the record, my name is Chrissy Curran, Deputy State Historic Preservation Officer and Deputy Director in charge of Heritage Programs for the Oregon Parks and Recreation Department (OPRD). OPRD has no position on HB 2079.

HB 2079 directs the Legislative Revenue Office to study incentives, including a potential state tax credit and grant program, to encourage preservation of historic properties. The only historic preservation incentive the state currently offers is the Special Assessment for Historic Properties tax incentive program. The first program of its kind in the nation, Special Assessment began in 1975 and has adjusted and evolved since then to deal with changing laws and political realities. In 2019, a short extension of the sunset passed to allow OPRD to evaluate the program and make recommendations for its future direction. Agency surveys, legislative workgroups, and two more extension bills followed, all confirming the value of the program, but also revealing the need for a comprehensive approach to increase the number of, and access to, historic preservation tools in Oregon.

The Special Assessment program remains extremely useful for commercial rehabilitation projects, and can be used to bring historic buildings into ADA compliance, make seismic improvements, improve energy conservation, and, importantly, create housing in existing buildings, within existing communities, taking advantage of existing infrastructure. SB 149, which was recently referred to this committee, would extend the sunset on this program until 2030.

Unfortunately, the program is not as useful for homeowners, non-governmental organizations, and rural property owners. These are owners who do not have the upfront cash or the volume of work required by the Special Assessment program or do not possess a tax liability. They own houses with deteriorated porches, roofs, foundations, siding, or windows; they own iconic barns, grange buildings, churches, and neighborhood markets. A study by the Legislative Revenue Office would help to identify a suite of possible incentives that could serve alongside the Special Assessment program to lift up all Oregonians, and the buildings that frame and protect their families, their livelihoods, their communities, and their heritage.

Last year, I participated in a work group convened by the House Interim Committee on Revenue discussing financial incentives for historic preservation. If HB 2079 were to pass, the State Historic Preservation Office stands ready to continue working with the Legislative Revenue Office staff to provide data, expertise, time, and any information needed for the studies it would conduct under this bill.