I OPPOSE [SB 919]... https://olis.oregonlegislature.gov/liz/2023R1/Downloads/MeasureDocument/SB919/A-Engrossed

Property tax exemptions must end! The Housing and Community Services Department's cost to the taxpayers is an abomination. **[SB 919]** is a convoluted labyrinth of regulatory gibberish and will be very costly to monitor and enforce.

[SB 919] tax disputes are automatically shunted off to Tax Court. This is only true if [HB 2576 (2023)] prevails. If not, tax disputes can be resolved at Circuit Court so, [SB 919] is a tad bit premature.

Tax revenue lost will stress city services that rely on property tax revenues; Fire Districts will feel serious financial pain.

Question: A landowner who builds a quadplex Accessory Dwelling Unit (ADU) from an existing single family home. The landowner lives in one of the units as a primary residence and rents out the remaining three units at market rates. Landowner rakes in a ton of cash over five tears and pays zero property tax. One day before the five-year tax exemption ends, landowner sells the aforementioned property, flips Oregon the "Bird" and relocates to Idaho.

Who wins the taxpayers or the landowner?

David S. Wall Mr. Oregon Concurs and says, "[SB 919] will lower property values in single-family neighborhoods."

Tax Court: [HB 2576 (2023)]...

https://olis.oregonlegislature.gov/liz/2023R1/Downloads/MeasureDocument/HB2576/A-Engrossed

***I sincerely appreciate OREGON TAX COURT JUDGE ROBERT MANICKE's testimony as seen below: https://olis.oregonlegislature.gov/liz/2023R1/Downloads/PublicTestimonyDocument/42790

[HB 2576] appears to shift all Income Tax disputes to the Tax Court. This will please the Circuit Court Judges but will burden the Tax Court. The Magistrate Court will be impacted with more cases when people in a select income bracket, are fed up with paying an Income Tax when no one else has to pay the Income Tax for the Homeless projects and Preschool for all.

Here is an example of what a communistic approach to "Housing" burdens the taxpayer.

→What is the Housing and Community Services Department's <u>total debt</u> as of [04.27.23]?

→The Debt Service <u>alone</u> is [\$155,800,792.00] allocated from this session's GENERAL FUND.

Check-out [SB 5511 (2023) Section 5]

https://olis.oregonlegislature.gov/liz/2023R1/Downloads/MeasureDocument/SB5511/Introduced ...And...

The Legislature wants to issue more bonds.

Add up the bonding amounts dedicated for the Housing and Community Services Department in [HB 5005 (2023)].

[HB 5005 (2023)] https://olis.oregonlegislature.gov/liz/2023R1/Downloads/MeasureDocument/HB5005/Introduced