

House Committee on Rules

RE: HJR 201 / HR 4075

OPPOSE!

I adamantly oppose both HJR 201 and HR 4075 and urge a no vote.

From one more famous than I, "Read my lips, No NEW taxes."

Here is a place to start.....

Current Headline from OPB..."Oregon lawmakers have more to spend..."

"In a forecast with a major say in what spending proposals have a chance in the ongoing 35-day session, economists said Wednesday morning that **anticipated corporate and personal income taxes were up around \$130 million from the last forecast in November.**"

"Combined with a number of fund transfers that economists described as "closing the books" on the previous budget's unspent money, the Legislature has an additional \$559 million on hand. Legislative budget writers had already accounted for much of that money, and cautioned that the number did not represent a sudden windfall. In total, the projection suggests the state has as much as \$1.7 billion that isn't currently spoken for in the current two-year budget."

If you can't figure out how to do the budget and fund priority items like Wildfire Fire fighting, then there probably should be some resignations tendered.

Per Rep Evans, "The Oregon Statewide Public Safety Authority (OSPSA) HJR 201/HB4075".

Public Safety? If this is for Wildland fires as Rep. Evans seems to want to make us think, why the generic and very extremely wide ranging term "Public Safety"? (See LRPO analysis below)

- **"task force to plan for a state body to fund public safety."**
- **"in the constitution a state tax on property to fund public safety."**

Why not call it what Rep. Evans wants us to think it is....

- The Oregon Statewide ~~Public Safety~~ WILDLAND FIREFIGHTING Authority (OSPSWFA) HJR 201/HB4075"
- task force to plan for a State body to fund Wildland Firefighting?
- in the constitution a state tax on property to fund Wildland Firefighting?

*PER HJR 201 STAFF MEASURE SUMMARY House Committee On Rules Prepared By: Melissa Leoni, LPRO Analyst: According to the Legislative Fiscal Office 2023-2025 Budget Highlights report, **the public safety program area is comprised of state executive branch agencies whose mission is to enforce criminal and civil law and provide for homeland security and emergency management.** Seems to me that the term "Public Safety" covers an awful lot of territory allowing funds to be diverted to purposes they were not intended for.*

This bill really does have the appearance of the State Legislature trying to pull another fast one on the Tax Payers and voters of the State of Oregon. We led you to believe it was for Wildland Firefighting but, well, other things have come up in public safety such as M110 and the City of Portland needs help cleaning up needles and they need a safer water supply in the name of Public Safety.

The State Legislature is not only wanting to usurp the Oregon Constitution with a Property Tax outside of what the Tax Payers have set limits to in the Constitution (BM 5 and 50), they want full control of it beyond the oversight and controls that the voters put in place. We passed BM 5 and 47/50 to reign in an out of control State and local governing bodies who were taxing us out of our homes.

HJR 201 nor HR 4075 **do not provide any set definitions or narrowly defined parameters** to what they want the money for, other than just a very loose term "Public Safety". That could mean anything from cleaning feces up off the street in Portland or Eugene or picking up trash from public areas. In the name of "Public

Safety” covers anything from Law Enforcement and Fire Fighting to cleaning up needles off the street or even funding expenses for M110 activities or expenses to finance the state (tax payer) expenses in the legal battle over M 114. It is too overly broad with no oversight.

Again, they say this would be for “Public Safety” but provide no definition narrowing that down.

They say: “The Legislative Assembly shall **create by law an administrative body** that serves as a **statewide authority for funding public safety in accordance with law**”. Runding Public Safety in accordance with what state law? They wouldn’t be talking about another state law out there that hasn’t even had a hearing yet would they? (HR4075)

(3) Laws enacted by the Legislative Assembly pursuant to this section to implement the state property tax:

(a) Shall:

(A) Define the property that is taxable; and

(B) Establish the processes of assessment, taxation and collection; and

(b) May:

(A) Set rates that vary according to reasonable classifications of property and taxpayers

Talk about letting the **fox into the hen house** with free run to take every single chicken in said hen house. *Establish the processes of assessment...*we already have that at every single county Tax Assessors Office. So what are you saying here? Taxable rate at county level \$250,000 but we at the State think, per our method of assessment, it should be \$750,000.00?

“reasonable classifications of property and taxpayers”. What is a reasonable classification of Property AND Taxpayers?

Oh, and then the “hen house and chickens” aren’t the only thing on the MENU for our very hungry & greedy FOX legislators.

In reference to (A) above: (A) **Define the property that is taxable**, it looks like they want to make sure everything except maybe the air we breathe is taxed! They are allowing a provision that allows them to go after your car and underwear.

(b) The Legislative Assembly **SHALL IMPOSE** by law a **state property tax on all real property and all personal property, tangible and intangible**, located, used or held for use within the state, unless the property is exempt from taxation under federal law or this Constitution.

- “Real Property”, they want to place additional taxes on your buildings and land.
- “All Personal Property” Taxable personal property Taxable personal property includes machinery, equipment, furniture, etc., used previously or presently in a business, including any property not currently used, placed in storage, or held for sale. Statutes state that if the item of property is “affixed to” or “erected upon” land or buildings and isn’t “moveable,” it’s real property. Conversely, if it’s not “affixed to” or “erected upon” land or buildings and is “moveable,” it’s personal property. (ORS 307.010, 307.020, OAR 150-307-0010). Moveable. Items of property that can be and are readily moved are personal property. A desk, though heavy, is generally considered moveable. A chair with casters is obviously moveable. Freestanding appliances may be heavy but are generally classed as personal property. (OAR 150-307-0010)
- Tangible Personal Property, includes all chattels ([the things that you own other than land and buildings](#)) and movables, such as cars, pickups, boats and other vessels, furniture and **personal effects** (underwear and clothing), goods, livestock (the cow you’re raising for winter food or the horse your child in 4H uses, vehicles, farming implements, movable machinery, movable tools and movable equipment. So, that includes guns, jewelry, furs, kitchen table, the dining room chandelier, ceiling fan and quite possibly even the shirt on your back.
- Intangible Personal Property: 307.020 Definitions of “intangible personal property” and “tangible personal property” for state property tax laws; inapplicability to centrally assessed persons. (1) As used in the property tax laws of this state, unless otherwise specifically provided:
 - (a) “Intangible personal property” or “intangibles” includes but is not limited to:

(A) Money at interest, bonds, notes, claims, demands and all other evidences of indebtedness, secured or unsecured, including notes, bonds or certificates secured by mortgages.

(B) All shares of stock in corporations, joint stock companies or associations.

(C) Media constituting business records, computer software, files, records of accounts, title records, surveys, designs, credit references, and data contained therein. "Media" includes, but is not limited to, paper, film, punch cards, magnetic tape and disk storage.

(D) Goodwill.

(E) Customer lists.

(F) Contracts and contract rights.

(G) Patents, trademarks and copyrights.

(H) Assembled labor force.

(I) Trade secrets.

And "in accordance with law"? What law? HB 4075 that doesn't have a hearing until after 201? HB4075 does not define Public Safety. It "alludes" very loosely that it could be used for wildland firefighting uses, but there is not a thing there that precludes or prevents these funds from being used to buy Portland or Eugene a new ladder truck to hose feces off the sidewalks with, build up Bull Run or Fern Ridge resevoirs or the funding of a special group to pick up needles off of the street of any "name it" city. Not one single line in these bills mentions nor states, "dedicated for the use of Wildland Firefighting". The closest it comes is mention of wildland-urban interface....most likely leaving the rancher or farmer very Holding the bag, 80% goes to the "local" level Wildland-Urban interface, most likely leaving anyone not in a municipality or UGB holding the bag and hoping for the State to step in with the 20% stipend for the non-city or UGB dwellers. 20% to the State for the farmer and ranchers to fall back op? No guarantees built in anywhere that that won't happen., "JUST TAKE OUR WORD FOR IT".

From Paul Evans testimony - Letter: "Think of a cake with a thin layer of icing added atop; it will be bound to the specific purposes outlined, it will not negatively impact any existing taxing districts or organizations." What specific purpose outlined where?

"Just a thin layer of icing" is all it will take to collapse the entire cake Mr. Evans! How many layers on the cake do you think is enough? It's like one of those domino style games where you keep stacking one block on top of another until the whole stack comes tumbling down.

And let's not forget a Governors committee is recommending a large tax rate increase. How about someone quiet inviting people to live on the tax payers silver dollar?

The local fire department is wanting another 50¢, the City is wanting another 33¢, the County is wanting another 25¢ and then there is the Rural Fire Dept. A rural Fire Protection District, a city and county Library, school district, sewer district, water district and on and on and on.

My wife's and I retirement savings annuity and small pension and Social Security is finite and only goes so far. Between the fat PGE rate hikes, 3% in rises to existing taxes guaranteed every year, homeowners insurance, auto insurance, grocery, water, sewer costs etc., our outstanding COLA for Social Security didn't even cover the PGE electric bill. Property tax hikes don't even fit into the COLA equation. So, stop. Just stop with new taxes.

How about this "PORTLAND, Ore (KOIN) – Some Oregon lawmakers in the Portland Metro area want the state to hand out cash to people to help with the homeless crisis.

Sen. Wlnsvey Campos and Rep. Khanh Pham are chief sponsors of Senate Bill 603, which would give \$1,000 a month in cash to 1,000 Oregon households on a trial basis — \$25 million total." If you have money for that, you have money for wildfires.

Oregonians are taxed to death and then further taxed after death. It seems that nearly every taxing district in the state wants an additional property tax or an increase to the existing tax or a "renewal with additional funds" of a tax levy already in place. We seem to get the same thing almost every time there is an election. "It's only \$.03 (insert any figure you like) per thousand". A few elections ago, I added up what all of the 1,2, 3, 10, 25, 50 cent per thousand requests amounted to. It came out to increases of over \$100 p/thousand. Most of those were thankfully voted down. And now you want to place an additional new taxing authority and tax on us.

Jim and Diana Mischel
Sheridan Oregon