

To the Senate Committee

I grew up in Grants Pass in the 1960s. My dad was a painter, and my mother was a bookkeeper at a lumber company. Since my parents both worked my grandmother stepped in to help raise the family. My parents had their day job and did janitorial work in the evenings and weekends to help support the 5 kids.

In 1970 I went to college at "SOC", now called Southern Oregon University in Ashland. Since my parents did not have the financial resources to send me to college, I worked full time in White City at night at a lumber mill. I graduated after 5 years with 2 degrees in Business and Criminology.

In 1987, I formed a small group of investors and purchased Talent Mobile Estates, about two miles from my parent's home. We were not the owners when that Park burned a few years ago. I understand Casa of Oregon is involved in the tenant purchase and the rebuilding of that park.

My next purchase was in 1988 in Grants Pass. It has not been my best investment, but it still feels like home as I grew up about 3 miles away. I expanded that park from 75 to 93 spaces and built a Clubhouse as HUD in the late 80s or early 90s required Senior 55+ parks to provide significant facilities. They later reverse course but by then the Clubhouse was built. I still own this Park.

My last Park purchase was in 1991 in McMinnville which I still own. It is next to the Evergreen Aviation Museum. The Park was comprised of 165 spaces, a Clubhouse, and a small pool. In 1997 and during Covid I expanded the park to 204 spaces and built the park a new larger pool and remodeled the Clubhouse. We are currently working on filling those spaces. Last year, I expanded a separate RV Park section to 108 spaces and built a Clubhouse and Pool for the RVers. The RV Park is focused primarily on daily and weekly vacationers that visit the Yamhill County wineries and Evergreen Aviation Museum. I also built 2 Pickleball Courts for both the Mobile Home Park and RVers to enjoy. Unlike most Parks, this facility has a lot of open space and amenities to maintain.

Both of my Parks are extremely expensive to operate and are mentioned in my earlier submitted testimony. I am proud of the quality and amenities offered by both Parks. However, I will not be able to maintain that quality or even heat the pool if this bill passes.

As I mentioned in my two earlier emails, costs including mine have increased tremendously. To illustrate, I am attaching to this email a copy of my 2024 Tax Input Sheet of Westlake Village sent to my Accountant for my 2024 Tax Return. I am willing to submit the supporting documentation of financial statements and the General Ledger if this Committee request. I have nothing to hide. **You will note, on the right side of the Input Sheet is data from my 2023 Tax Return. On the left is the data entered by me for my 2024 Return. If you run the numbers, you will discover that my income increased less than 5.1% over 2023, however, my expenses increased 9.81% over 2023, excluding the \$33,653 in Capital Improvements (see last page of Tax Input Sheet).** If this bill passes, I will have only two choices: (1) Sell or (2) cut expenses and eliminate amenities as detailed in my earlier emails to the Committee.

If this Committee passes HB 3054- A, I will be boxed in. I personally cannot "slash & burn" the amenities and improvements that I spent millions building as I know most of the tenants. My only option will be to sell and leave the buyer the task of cutting expenses by eliminating amenities and improvements. I ask this Committee to **Vote No on HB 3054- A.**

See attached 2024 Tax Input Form.

Paul Brewer
Westlake Village, Grants Pass
Olde Stone Village, McMinnville



Rental and Royalty Income

Location of Property: 2440 WEBSTER RD, GRANTS PASS, OR 97526 - OR

TSJ T

Type of property ... WESTLAKE VILLAGE

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

Have you prepared or will you prepare all required Forms 1099?

Ownership percentage if not 100%

How many days was this property rented at fair market value?

How many days was this property used personally (including use by family members)?

2024	2023

Income:

Rents received

Royalties received

2024 Amount	2023 Amount
810,113	771,156.

Payment card and third party transactions: Include all Forms 1099-K

Description	2024 Amount	2023 Amount

Miscellaneous income: Include all Forms 1099-MISC

Description	2024 Amount	2023 Amount

Other income:

Description	2024 Amount	2023 Amount

Interest Income
 FIB # 1530
 2672
 0092
 5712/3051

\$9,324 43
 515 01
 12 99
 212 49

 10,064 92



Rental and Royalty Expenses

Location of Property: 2440 WEBSTER RD, GRANTS PASS, OR 97526 - OR

Expenses:

	2024 Amount	2023 Amount
Advertising	37	55.
Auto and travel	22551	10,213.
Cleaning and maintenance	1021	
Commissions		
Insurance	21349	17,344.
Legal and other professional fees	10539	10,210.
Management fees	42000	42,000.
Mortgage interest paid to banks, etc.	161841	
Mortgage interest paid to individuals	18673	
Other interest	61249	236,024.
Repairs	5364	2,253.
Supplies	6086	7,520.
Taxes	24895	20,882.
Utilities	32116	25,736.
Dependent care benefits		
Employee benefits		
Other Expenses:		

Description	2024 Amount	2023 Amount
WAGES AND SALARIES	70510	64,047.
PLUMBING AND ELECTRICAL	3168	519.
GARDENING	36298	35,085.
TELEPHONE	2362	2,019.
LICENSE AND PERMITS	1386	1,226.
POSTAGE	894	911.
BANK CHARGES	2935	3,320.
TENANT APPLICATION FEES	550	810.



2024

Rental and Royalty Property and Equipment & Depletion

Location of Property: 2440 WEBSTER RD, GRANTS PASS, OR 97526 - OR

Property and Equipment: Include a list if more space is needed

Acquisitions:

X if not new	Description	Date Acquired (Mo/Da/Yr)	Cost
	A DETAIL DEPRECIATION SCHEDULE IS ATTACHED FOR YOUR USE.		
	CONTROL PANEL / SEWER Pump	3/6/24	23,793
	LIBERTY 2HP GRINDER Pump	6/5/24	4,165
	GAZEBO LANDSCAPING	4/10/24	3,275
	ELECTRICAL SYSTEM Upgrade	5/23/24	1670

Dispositions: MGR HOME WASHER / DRYER 3/25/24 750-

Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price
PLEASE USE THE ATTACHED SCHEDULE TO IDENTIFY ASSETS WHICH YOU NO LONGER OWN.				

Percentage Depletion Information:

Production Type	Royalty Income	
	2024 Amount	2023 Amount