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*Richard Morrow –  
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*Arielle Reid –  
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*Lisa Rogers –  
CASA of Oregon*

February 25, 2020

House Committee on Revenue  
Chair Rep. Nancy Nathanson  
Vice-Chair Rep. Pam Marsh  
Vice-Chair Rep. Werner Reschke  
900 Court St. NE  
Salem, OR 97301

Attention Chair Nathanson, Vice-Chairs Marsh and Werner Reschke and members of the Committee:

Housing Oregon supports SB 1531 recognizing local option property tax exemptions are one tool local jurisdictions can use to help incentivize and make affordable housing developments financially viable in their communities.

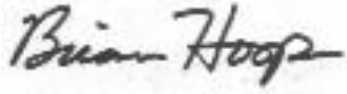
Housing Oregon is a membership-based statewide association of affordable housing community development corporations (CDCs) committed to serving and supporting low-income Oregonians across the housing needs spectrum – from homeless to homeowner.

Over the years, the Legislature has authorized several local option property tax exemptions for affordable housing, including ORS 307.515 and ORS 307.540. SB 1531 addresses the recent change made by the federal government to allow for more people of different income levels to be served by affordable housing. Housing Oregon supports the Legislature updating the local option property tax exemptions to align with this new criteria by including this update in SB 1531.

This change allows averaging of incomes of property occupants in determination of income for low-income rental and nonprofit low-income rental property tax exemptions if property is awarded tax credits through the federal Low-Income Housing Tax Credit Program.

Thank you for your consideration of this bill. You can reach Housing Oregon at 503-475-6056 or [brian@housingoregon.org](mailto:brian@housingoregon.org).

Sincerely,

Handwritten signature of Brian Hoop in black ink.

Brian Hoop  
Director, Housing Oregon

Handwritten signature of Sheila Stiley in black ink.

Sheila Stiley  
Board Chair, Housing Oregon  
Executive Director  
NW Coastal Housing