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House Bill 673 Sponsor Testimony

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Chair Roemer, Vice Chair Thomas, Ranking Member Troy, and members of the House Ways and Means Committee, thank you for allowing me to present sponsor testimony on House Bill 673, legislation to expand the statewide owner-occupied residence property tax credit to all levies.

As previously mentioned, this committee and the Legislature have worked diligently to improve the functionality of the owner-occupied property tax credit. The increases to this rollback passed with House Bill 186 will provide meaningful relief for homeowners. However, the current structure of state law means that many homeowners do not benefit from credits on all their levies.

One thing that House Bill 186 did not address is that only the levies that were passed before and have not been replaced since the 2013 general election qualify for a reduction under the owner-occupied credit. This means that any new tax levy imposed after November 2013, and any levy replaced after that date, does not qualify for reduction under the owner-occupancy credit. As a result, homeowners do not receive any relief on these levies and are left to pay 100% of the levy amount.

This policy of crediting only certain levies is problematic for county governments to explain and constituents to understand. By streamlining the policy to provide uniform credits for all levies, regardless of passage date, the property tax system becomes much more understandable while providing real tax relief to property owners. Reforming the owner-occupancy credit in full is the next logical step to reforming the property tax system for taxpayers while supporting homeowners seeking relief. This bill is a 1-2 punch in a good way.

Determining the benefit this proposal will have for owner-occupied homes is a moving target with varying impacts on all 4,473 taxing districts. I look forward to reviewing the fiscal analysis along with the committee as it becomes available prior to a second hearing.

Thank you for the opportunity to present this legislation today. I am happy to answer any questions.