



Testimony on HB 1471
Presented to the Senate Finance and Taxation Committee
Prepared by Tina Fisk, City Administrator
Monday, March 22, 2021

1 Chairperson Bell and members of the Senate Finance and Taxation Standing
2 Committee: I am writing to provide comments on HB 1471, which relates to a property
3 tax exemption for property of churches.

4 We ask that the committee continue to refine the language of the bill so that our
5 staff can make clear determinations. For example, in section 1.9.a. the use of "any
6 building" could significantly broaden the type of tenant that can benefit from the
7 exemption. In this case, a building occupied by a for-profit company that is on the
8 same parcel as a church office building would qualify. In section 1.9.c., a "church
9 building" is appears with no definition of what constitutes a "church building." This
10 section also uses vague language around commencing improvements without clearly
11 identifying the extent of the improvements to quality. It is important to ensure that
12 property tax law is clear with defined methods of interpretation to ensure consistent
13 application throughout the state.

14 Property tax efforts also need careful consideration to ensure one action to
15 benefit a group of property owners does not place an undue burden on another group
16 of property owners. We ask that the committee consider the impact to nonexempt
17 taxpayers when determining the extent of the exemption.

18 For these reasons, we ask the Senate Finance and Taxation Committee to
19 continue refining this bill to provide clear direction and an exemption that does not
20 overly burden other property owners.