

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON TAXATION, ROOM 519-S Statehouse, at 9:00 a.m. on March 6, 1997.

Approved: 4-30-97
Date

MINUTES OF THE HOUSE COMMITTEE ON TAXATION..

The meeting was called to order by Chairperson Phill Kline at 9:00 a.m. on March 6, 1997 in Room 519-S of the Capitol.

Committee staff present: Chris Courtwright, Legislative Research Department
Tom Severn, Legislative Research Department
Ann McMorris, Committee Secretary

Conferees appearing before the committee:
Steve Brown, Franklin County Appraiser
Larry Wright, Franklin County Attorney

Others attending: See attached list

BILL INTRODUCTIONS

Moved by Rep. Peterson, seconded by Rep. Palmer, introduce a bill dealing with landfills. Motion carried.

Moved by Rep. Shore, seconded by Rep. Mays, introduce a bill providing for the financing of the LOB's adopted by school districts. Motion carried.

Chair reopened the hearing on:

HB 2467 - Property tax exemption for real property to be used for religious purposes

Chair reviewed the hearing held on February 19, 1997 on **HB 2467** which prompted the committee to request further information from the Franklin County Appraiser and Board of Tax Appeals regarding the process required to seek an exemption and the steps taken by the appraiser and BOTA.

Franklin County Appraiser Steve Brown responded to questions regarding the status of the four religious organizations in Franklin County - namely, Baptist and Methodist Church Camps which have property tax exemption status and the HisWay Ministries and Midwest District Church who have requested and been denied property tax exemption.

Committee questioned the process for applying for property tax exemption, the steps taken by the county appraiser in regard to such applications and his recommendations and the role of BOTA.

Property Valuation Division representative clarified the various statutes which define the guidelines and requirements to obtain exemption status.

Franklin County Attorney Larry Wright noted his office's involvement began at the hearings before BOTA.

Some concern by the committee on the lack of communication between the taxpayer and the county appraiser and county attorney prior to the hearing before BOTA.

Chairman noted a request would be made to BOTA for an explanation to the committee by their representative regarding criteria for obtaining exempt status for religious and humanitarian purposes.

The next meeting is scheduled for date to be announced.

Adjournment.

