



## SENATE BILL 304

*Comments by Gil Riddell, Policy Coordinator, Association of Oregon Counties,  
before the Senate Finance & Revenue Committee, February 11, 2011.*

Senate Bill 304 would require counties to pay attorney fees and costs allowed in a property tax appeal related to locally assessed property.

### Issues to consider:

- In property tax administration, counties are agents of the State.
- Counties are supervised by the Department of Revenue. County appraisers must have continuing education.
- Counties are in no better position than the State to pay these awards.
- The allowed attorney fees and costs are paid out of the unsegregated property tax account. In other words, they are paid by taxpayers collectively.
- The door on these awards does not swing both ways. There is no corresponding provision for the court to order attorney fees and costs to the Respondent, representing taxpayers collectively.
- The Legislature has provided **no standards** to guide the court in allowing these costs.