



JACKSON COUNTY

Oregon

Assessor's Office

Joshua Gibson
Assessor

10 South Oakdale
Medford, OR 97501
Phone: 541-774-6196
gibsonjo@jacksoncounty.org

www.jacksoncounty.org

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Senator Doug Whitsett
900 Court Street NE, S-311
Salem, Oregon 97301

Honorable Senator Whitsett,

I have been the Jackson County Assessor for two and half years. As a public servant yourself, you are well aware that there are good days and bad days; days in which you provide great news and days that you have to provide bad news.

I have been researching a situation that at every turn has only resulted in bad news. A small successful business owned by Sharon Rydell in Grants Pass, Oregon named Mountain Monograms, dba: Imprints – Design & Screen Printing and Imprints TopsN'Tees has been burdened with personal property business debt that was not paid by the previous owner.

According to Oregon law, personal property business tax follows the equipment and not the owner at time of assessment. A brief history of the equipment:

2003: Jim Smith purchases equipment and moves it from Macdoel, CA to Medford, OR.

2010: Smith sells on contract to Stephanie Mullen.

2011: Smith takes back equipment and sells to Sharon Rydell where it is moved to Grants Pass, OR.

2010 & 2011: Personal property taxes are not paid, accruing interest ever since.

2012: A tax lien is placed on property and later on that year, Sharon Rydell is notified of taxes owed.

2013: Personal property division of the Assessors' office and the Tax collector's office is notified.

2014. I received a letter stating the situation and if there is any authority I have to remedy it.

After researching revised statutes, contacting Department of Revenue and other efforts: under current law, the news that must be given is that this tax follows the equipment and not the owner. It is also not allowed in Oregon law to reduce interest accruing on that tax debt, which now is going on its third year.

I have always understood that many aspects of the Oregon property tax laws are not equitable or fair. However, this seems to blatantly punish successful business owners while removing the burden from the owner that did not honor their tax debt responsibility. At this time the principle and interest are above five thousand dollars.

Personal Property follows equipment

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As a Senator who knows the important role that small business plays in the Oregon economy. It is my belief as I would believe corresponds with the small business community is that the laws pertaining to this situation need to be remedied.

With the upcoming 2015 legislative session, this is the proper time to address this unfair aspect of property tax law. Senator Whitsett, please consider helping me and others on this path in getting this unfair aspect of property taxation changed.

Please have your office contact me with any questions, comments or concerns that you may have.

Sincerely,

Joshua Gibson
Assessor