

Honorable members of the Oregon State Senate Committee on Judiciary,

Re: Senate Bill 161

My name is Josh Gibson and I am the Jackson County Assessor. This Bill is a byproduct of business personal property transferring from a seller in Jackson County to a buyer in Josephine County. The unsuspecting purchaser inherited a previous owner's tax lien, all of which is the proper conclusion under current Oregon Law.

I have attached my initial letter to Senator Whitsett. This letter provides a timeline of what has transpired in this event and how the tax debt has followed the property.

Senator Whitsett brought all stakeholders together: Department of Revenue, Secretary of State, County Assessors, County Tax Collectors, County Clerks and others to put together a collaborative solution presented in Senate Bill 161.

This bill provides for a uniform platform for all counties and other jurisdictions, if they choose to list liens in a statewide database that will be accessible to the public through the Secretary of State's Office.

In Addition, this bill establishet two major safeguards to a purchaser of business personal property.

1. Makes it mandatory that the seller must disclose to the buyer whether tax liens exists.
2. Establishes the requirements of what constitutes a bona fide purchaser.

I believe that this bill establishes effective guidelines and safeguards a potential purchaser from inheriting a tax lien that was a tax burden of a previous property owner.

Thank you,

Josh Gibson