

HOUSE BILL 2129

March 23, 2015

Honorable Members of the House Revenue Committee:

As Assessor of Jackson County, my foremost responsibility is to adhere to property tax laws and statutes established by citizens and legislative representatives of our state. Our Oregon property tax system is not without its flaws in balancing equity and fairness.

It is also my ethical responsibility as an Assessor and elected official of Jackson County to make your committee aware, that in my opinion, House Bill 2129 has the potential to lessen these inequalities for tax payers in Oregon when you consider the following:

- HB 2129 provides for the removal of Maximum Assessed Value (MAV) on improvements no longer in existence
- HB 2129 provides for a more equitable reduction in Maximum Assessed Value (MAV) due to reduction in square footage
- HB 2129 provides for property that has been omitted or never taxed, to be placed on the certified tax roll

In summary, since HB 2129 allows for property that no longer exists to not be taxed indefinitely and further prevents existing property that has never been taxed to not continue without taxation indefinitely, I am requesting your favorable consideration on HB 2129.

Best Regards,

Josh Gibson
Jackson County Assessor