



POLK COUNTY

POLK COUNTY COURTHOUSE ★ OFFICE: 503-623-8391 ★ FAX: 503-831-3015
DALLAS, OREGON 97338-3180

ASSESSOR'S OFFICE

DOUGLAS SCHMIDT
Assessor

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Senate Committee on Finance and Revenue
SB 123

Chair Hass, members of the committee, thank you for allowing me to testify today. My name is Douglas Schmidt and I am the Polk County Assessor.

I am testifying today on behalf of the Oregon State Association of County Assessors (OSACA). At this time, OCACA is **Neutral but needing clarification**.

SB 123 would create a new district to provide after school services to children who are school-aged or younger. While it is not my intent to limit the children who can receive these services, the term school-aged is a very broad term with no definition in the bill.

My main reason for testifying today is this, the bill appears to encompass educational and governmental programs. This mix of programs could create a taxing district that would need to allocate a portion of their permanent rate to education and a portion of their permanent rate to government under the Measure 5 category limitations.

As with any new district, the effect on compression and revenue loss for the current districts is unknown.

If the intent of the bill is to create a Children's Special District that encompasses both educational and governmental aspects, it will create some additional work for assessors, but it can be administered.

Thank you. If you have any questions I will try and answer them.