



Marion County

OREGON

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Senate Committee on Finance and Revenue - SB 700

Chair Hass, members of the committee, my name is Tom Rohlifing. I'm the Marion County Assessor. The Chair of our legislative committee, Douglas Schmidt, was unable to be here today so I'm here on short notice to represent the Oregon State Association of County Assessor's (OSACA). At this time, OSACA has chosen to **Oppose** SB 700.

This bill is another serious complication to our already very complicated Oregon Property Tax System. The implementation of this bill would create significant additional workloads for both the Department of Revenue and county assessors. The additional expense would be incurred in the form of programming costs that would be required to change our already very unique and expensive assessment and taxation computer systems.

I will try to highlight some of our concerns and questions:

- We have Measure 5 that limits property tax rates and Measure 50 that limits the assessed value. As proposed this bill would limit tax amounts on all or a portion of a unit of property containing a homestead as described in ORS 311.666.
- Property tax districts would not be equitably impacted. Demographics by age are not the same in every district. Many of our counties hardest hit by the lack of Oregon and California funding from timber harvest also have relatively high populations of seniors.
- Is an application made once and the administration of the program remains unchanged until someone discovers the property no longer qualifies? Please consider that physical inspection of properties has become more and more difficult as access to properties is more frequently limited and qualifying applicants may not be at home.
- Who verifies use of the homestead, how is use verified and how often?
- I noticed in Doug Schmidt's written testimony he points out some issues with bond rate calculations and payments.

For these reasons, we ask the committee not to move this bill forward.