

OFFICE OF JOSEPHINE COUNTY ASSESSOR

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April 5, 2017

The Honorable Phil Barnhart,
Chair, [House Committee On Revenue](#)

Dear Representative Barnhart, Vice-Chairs Bentz and Smith Warner, and Members Buehler, Hernandez, Johnson, Marsh, Nosse, and Smith,

Argument in support of HB 2363

The six-year appraisal cycle ended for Josephine County when Measure 50 redirected focus on new construction. **The appraisal budget for Josephine County has been a constant impediment to the ability of our office to maintain accurate, current assessment records.**

Currently, **44% of the residential properties in Josephine County have not had a physical reappraisal in more than six years including some that were last seen as far back as 1994.** This puts our office in a situation of not knowing what we don't know. This includes potential changes to individual properties as well as **unrealized revenue to the taxing districts.** The impact to the tax paying property owners is unknown – how much more are they paying because their neighbor is **not assessed for property we are unaware of?**

The impact to the property owner can be devastating. A case in point. We recently discovered unpermitted changes to a property that occurred back in 2007. We are required to go back five years (plus the current year) for the omitted property taxes. Because the property was not discovered timely, the **taxing districts lost revenue** for 2007 through 2010 that will never be imposed. In addition, the **taxpayer's next bill** will include the missed revenue for 2011 through 2016 for a total of **just under \$29,000, which will all be due in a single year.** If we had been able to discover the omitted property when it should have come on the roll, the tax would have been spread out over time and not all in one year.

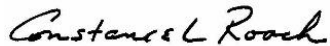
The other point I would like to make is that the County determines values and sends out a tax bill for all the taxing districts. **The districts benefit from the work** the Assessor and Tax Collector offices perform; **this bill allows the districts to support the work that they benefit from** and eliminates the **disproportionate funding burden placed on the Counties.** **How much would it cost each of those taxing districts if they had to send out a bill for their own taxes?**

One city has expressed concern that “without . . . incentive to maximize efficiency and control costs . . . could double”. **One possible solution could be an amendment** that requires Assessors to submit copies of budgets to all taxing districts during the budget process, so any concerns about excessive increases can be addressed during the budget hearings. In addition, the **Department of Revenue** through its CAFFA grant **has oversight** of Assessors budgets. The **other element of oversight is called the Ballot Box** – the majority of Assessors are elected officials who would definitely hear from voters if they suddenly started outrageously inflating budgets.

What will happen if our budget is further eroded? I can foresee a time when we cannot meet the CAFFA requirement, lose our grant and have to scale back even further. We struggle to maintain sufficient staff to meet the requirements to receive our CAFFA grant. Are we going to see property on a 60-year cycle? Will the State have to step in? I hope adequate, stable funding is found before we come to that.

The solution proposed in HB 2363 with its implementation phased in over time is a reasonable solution for stable funding. I am therefore asking your support of HB 2363.

Respectfully submitted,



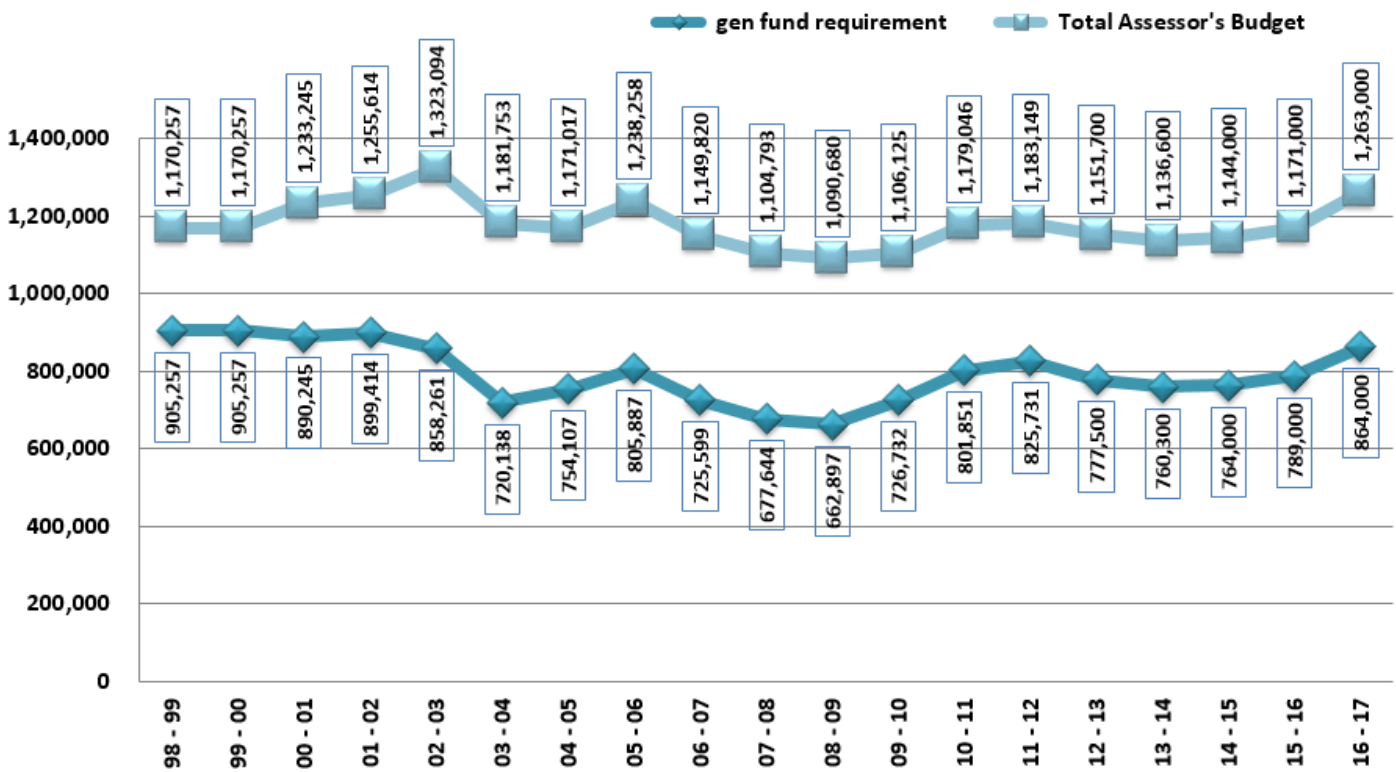
Connie Roach

Josephine County Assessor

Attachments: charts

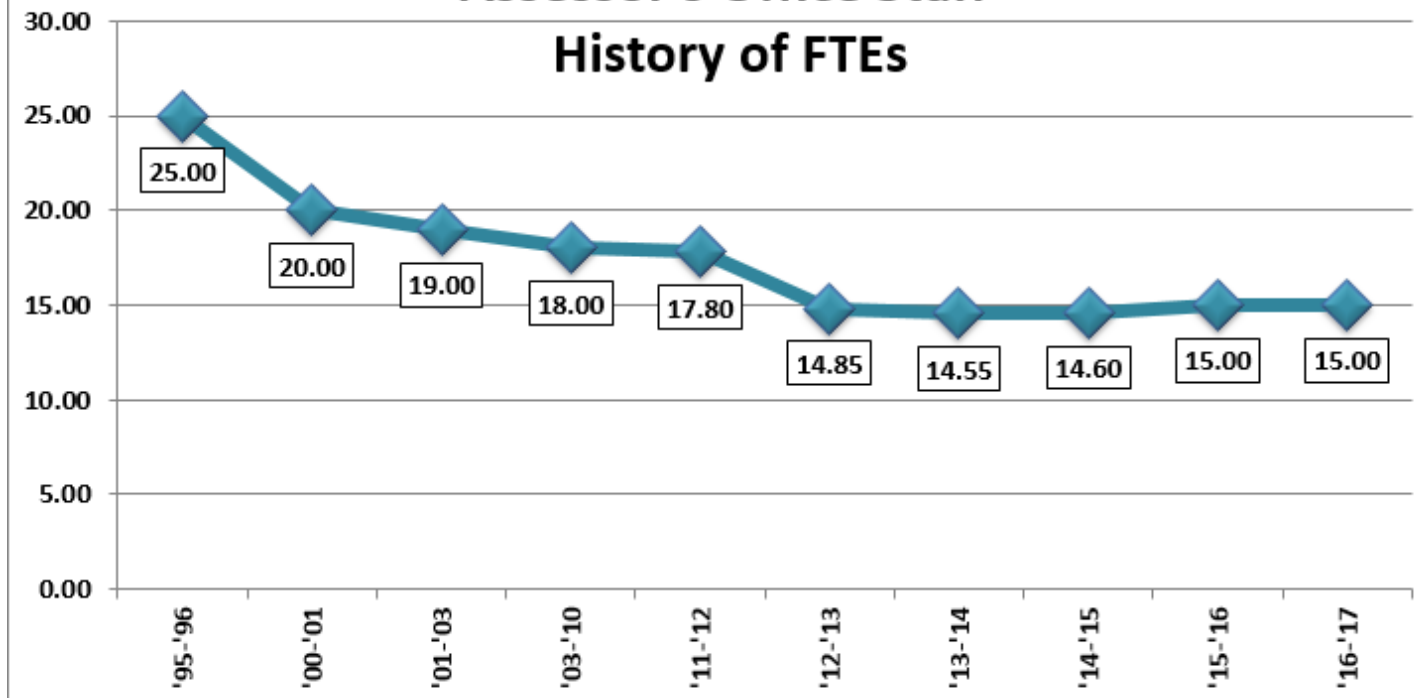
Josephine County Assessors past and present make every effort to be fiscally conservative in our budgets.

Josephine County Assessor's Budget History



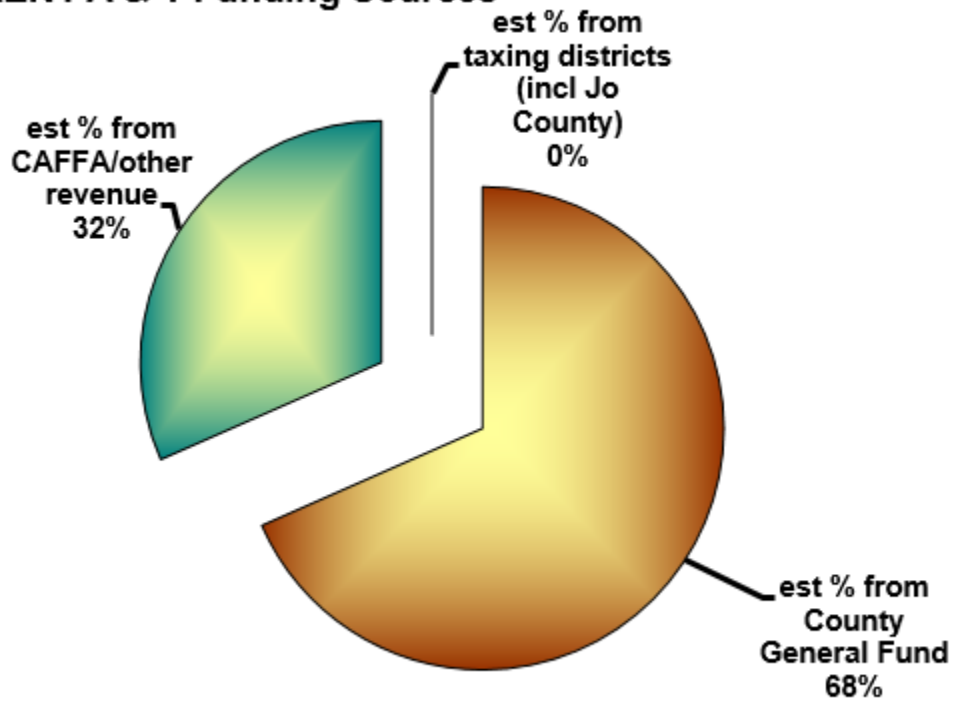
We function today with 40% less staff. Result is inability to maintain current, accurate assessments for all property.

Assessor's Office Staff History of FTEs



Josephine County Funding

CURRENT A & T Funding Sources



Estimated Impact of HB 2363 on Funding if passed

