

From: Brewer, Nancy
To: [LRO](#)
Subject: Oppose HB 2363
Date: Friday, April 07, 2017 1:20:39 PM

I oppose HB 2363.

I am the Finance Director for the City of Corvallis. I understand the importance of the Assessment and Taxation function that counties provide to local taxing jurisdictions, and I believe they should be adequately funded. However, forcing all other taxing districts to pay for this service is not the way to address this challenge. For Corvallis, 2% of our tax revenue would exceed \$550,000 in FY 17-18. That would be a significant loss of revenue and would require us to cut more services to our community than we have already.

I wish to make the following points:

- HB 2363 means the Legislature places a higher level of importance on funding the county assessment and taxation function than on funding the services each taxing district provides to its constituents. This, in essence, creates an unfunded mandate from the State to all local property taxing districts.
- Almost all taxing districts have made significant cuts over the last 20 years, and many are providing levels of service far below what their community desires, but it is all the funding available in our current broken property tax system. Our Police Department should have at least 10 more officers and Fire should have at least 6 more firefighters. The City Council should be the entity to decide what services are most important to fund in Corvallis – not the legislature.
- HB 2363 forces each taxing district to pay for a service over which we have no control. This bill does not guarantee improved assessment and tax service via increased staffing, more frequent and more accurate assessments, proactive data reporting to local taxing districts, or anything else.
- HB 2363 does not guarantee additional assessed value coming onto the market that would increase revenues to the taxing jurisdictions enough to come close to offsetting the costs.

- HB 2363 does not guarantee that the taxing district monies would be in ADDITION to what Counties already pay, and not instead of what they are currently paying. Even in the example provided by LRO (HB 2363 Example), the Non-County A&T 2% Contribution, added to the County cost, would reduce the amount the county contributed. So, for example, looking at the Curry County line that was discussed on April 6, Curry County currently pays \$716,145 (net of the CAFFA Distribution) for the A&T Function. In the LRO example, the Curry County amount is reduced to \$309,533 – the staffing and presumably the service level, frequency of assessment, etc. would otherwise remain the same. And Curry County Commissioners just got \$406,612 to spend on the service area of their choice.

In conclusion, I agree that the Assessment and Taxation function needs to be fully funded, as do all other services provided by cities, counties, and special districts across the State. HB 2363 is not the way to accomplish this objective.

Nancy Brewer
Finance Director
City of Corvallis

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