



# POLK COUNTY

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ASSESSOR'S OFFICE

DOUGLAS SCHMIDT  
Assessor

April 25, 2017  
House Committee on Revenue  
HB 2088 – Public Hearing and Work Session

Chair Barnhart, members of the committee, my name is Douglas Schmidt and I am the Polk County Assessor testifying on behalf of the Oregon State Association of County Assessors (OSACA). At this time, OSACA is still **Opposed** to HB 2088.

The -3 and -4 amendments do not change the concerns assessors have over the complexity and inequity this bill will cause to the property tax system.

- Cost to convert was estimate by software provider
- Some counties may cost \$60,000 to \$80,000 and delay software implementation for 2 to 4 months
- Effective date must be January 1, 2019
- Even though I agreed to the 5 year period for switching back and forth, this should be a permanent switch or vote of the people vs a resolution
- Could create more horizontal inequity
  - o Cities bordering each other
  - o County/city border – County 53% CRP, City 78% CPR
  - o Within a city – New construction versus construction in 2016
- Piece meal-ing a complex tax system
- If it is good enough for Cities to have their own CPR calculation, why not other districts.
  - o Fire Districts
  - o Education Districts
  - o Cemetery Districts
  - o Transit Districts
  - o 4-H and Fair Districts
- If this is a correction of the horizontal inequity in a city, where are the taxpayers supporting this bill?
- This is a revenue generation bill
- What impact would this have on the affordability for new homes
- Would this drive down the price of new homes
- Uniformity under Measure 5 and Measure 50 is specifically excluded by the Oregon Constitution in Article XI., Section 11. Paragraph (18).
- Cities should pay 2% of all taxes levied to county A&T