

February 11, 2021

## HJR 13 – Oregon Property Tax Referral

To:Chairwoman Nathanson, members of the House Committee on RevenueFrom:Shawn Cleave, Spokesperson for the Taxpayer Association of Oregon

The Taxpayer Association of Oregon respectfully submits this memo in opposition to HJR 13, the proposing amendment to Oregon Constitution relating to ad valorem property taxation.

Oregon property owners traditionally pay higher than average property taxes compared to other states. Forcing some property owners to pay up to 60% more on property taxes when they already are paying more is incredible tax pain. The higher property taxes on rental property means less affordable housing. The higher property taxes on commercial property means higher costs and less ownership by the lower and middle class who are trying to start a business in Oregon, by Oregonians, owned by Oregonians.

In the 90's, Oregon moved to our current property tax system in response to recurring and substantial property tax increases year over year. At that time, the property tax system was the major contributor to skyrocketing property taxes.

Unfortunately, the solution outlined in HJR 13 creates a system of winners and losers, if it were move on to the ballot, and passed a vote of the people. The implementation of the policy will impact Oregonians indescribably. Without any way to control or mitigate the impact on low-income Oregonians.

Further, HJR 13 is complex and controversial. Two major obstacles for the adoption of any new policy.

Please vote "No" on HJR 13.