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## OREGON STATE ASSOCIATION OF COUNTY ASSESSORS

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### **OSACA position statement on SB 5537 – Oregon Department of Revenue 2021-23 Budget**

As President of the Oregon State Association of County Assessors I would like to express my association's support for the Oregon Department of Revenue's 2021-23 budget, including the very overdue need for a computer valuation system to assist in the work of the property tax division. It's often referred among Oregon's 36 counties that it actually takes 37 entities to maintain our property tax system, and we need to work together to ensure consistency and accuracy. Assessors, Tax Collectors, and the DOR work year-round to make sure property valuation and taxation are as fair and accurate as possible.

For property tax, the Department of Revenue has two primary roles.

- Value large and complex industrial and centrally assessed utility properties.
- Provide oversight of the entire property tax system to maintain consistency.

For many of the services provided by counties and local districts, property taxes represent a majority of the funding. These districts perform the hands-on government services that communities are built to rely on. To list a few: Law enforcement, fire protection, health departments, public works, community services, parks, libraries, and of course schools.

Investing in the property tax system is of great public interest. Within many Oregon counties and the Department of Revenue, the cost of administration has been increasing at a greater rate than their budgets. There is a correlation between the budget of the DOR property tax division and their ability to help county assessors and tax collectors when they need additional resources or expertise. These are the services that would be the first to go if the property tax division is restricted in funding.

For these reasons, the Oregon State Association of County Assessors supports the Department of Revenue's 2021-23 budget, including their property tax division and their electronic valuation information system, ELVIS.

Sincerely,

A handwritten signature in blue ink that reads "Derrick Wharff".

Derrick Wharff, President  
Oregon State Association of County Assessors