



# LANE COUNTY BOARD OF COMMISSIONERS

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Heather Buch  
Ryan Ceniga  
Pat Farr  
David Loveall  
Laurie Trieger

DATE: January 25, 2023  
TO: House Committee on Revenue  
RE: HB 2088, relating to the administration of the property tax laws.

Dear Chair Nathanson and Members of the Committee:

The Lane County Board of Commissioners is in support of the overarching concept of HB 2088; re-enabling County Assessors to maximize the property tax collections for the taxing districts within their respective counties. As introduced, HB 2088 contains a State appropriation to the County Assessment Function Funding Assistance Account (CAFFA), as well as a fee structure based on the amount collected for each taxing district.

We find these elements to be appropriate public policy and thank you and the Committee for addressing an issue that has gone largely ignored since the recession of 2008 and the Legislature's claw back of State General Fund support for CAFFA. HB 2088 provides relief to Oregon's county government, ensures each taxing district in this state receives an accurate property tax distribution, and will create uniformity for property tax payers.

The original intent of the CAFFA fund was to support 30-40% of the cost of Assessment and Taxation function. Yet in FY 2020-21, the CAFFA fund paid just 16.5% of the statewide cost of the A&T system. County governing bodies ensured the remaining 83.5% was funded but in many counties this investment often failed to keep pace with inflationary increases in costs.

Specifically, in Lane County:

- Our Assessor collected \$620.3M on behalf of 85 taxing districts in fiscal year 21-22.
- Our staffing levels are one of the lowest per account in Oregon. The Oregon Department of Revenue suggested level of staffing for Lane County is 72 FTE. Current staffing is 50 FTE.
- In 2014-2017 we participated in a regional pilot project that shared A&T staffing through support from the Oregon Legislature (\$345,000). The personal property phase of that project returned an additional \$544,000 to the taxing districts within Lane, Coos, Curry, and Klamath

In short, underfunded assessment and taxation functions leave tax revenue uncollected, while robust offices do not.

Stable indexed funding will help maintain experienced A&T staffing, enhance accurate, timely, and reliable assessment values, improve fairness to taxpayers and provide better income predictability to taxing districts.

Sincerely,

Chair, Board of County Commissioners