



HB 2088 Testimony on behalf of AOC- Association of Oregon Counties

House Revenue Committee

January 25, 2023

Dear Chair Nathanson, Vice Chair Reschke and Walters and members of the House Revenue Committee:

My name is Derrick DeGroot, I am a County Commissioner from Klamath County and the President of Association of Oregon Counties (AOC).

I am here today to on behalf of the Association of Oregon Counties (AOC), representing Oregon's county governments, I offer the following comments in support of HB 2088.

**Adequate and stable funding for our assessment and taxation system is one of AOCs highest priorities this session.**

Historically, the State of Oregon has been a partner in sharing the funding for the assessment and taxation system through the County Assessment Function Funding Assistance Account created under ORS 294.184. Unfortunately, since 2007 the state's share has diminished from 32% down to 12% with further declines expected. This reduction is a structural problem that is resulting in reduced services from our assessment and taxation offices.

Inadequate funding for assessment and taxation services affects all levels of government that depend on the property tax system. Without a fully functioning assessment and taxation system, government does not receive the tax dollars that are critical to achieve a functioning government.

AOC supports HB 2088 as one answer to adequately funding the assessment and taxation system. AOC will be a strong partner and support any work to achieve adequate and stable funding for assessment and taxation funding this session.

Thank you.