## UMATILLA COUNTY FIRE DSITRICT 1

March 15, 2023

Senator Kayse Jama, Chair
Senate Housing and Development Committee
900 Court Street, NE
Salem, OR. 97310

Chair Jama \& Members of the Committee:

My name is Scott Stanton, and I am the Fire Chief for Umatilla County Fire District 1. Our department serves almost 50,000 citizens with fire and ambulance services. While I understand and support efforts to address our affordable housing and homeless crisis in the state, I want to express my opposition to Sections 1 and 2 of SB 847.

The purpose of these sections of the bill is to effectively freeze the assessed value of the entire property that constructs an accessory dwelling unit (ADU). This is because building an accessory dwelling unit can result in the entire property being reassessed, thereby bringing the assessed value closer to the current market value resulting in higher property taxes and possibly serving as a disincentive to construct ADUs or middle housing.

Although this may sound appealing to those property owners who undertake these projects, the result of this provision will have long-term and negative consequences on property tax dependent local governments, like fire districts, who will see an increase in service demands without any revenue to meet that increased demand. As you know, cities and counties have multiple sources of revenue whereas special districts have an extremely limited list of choices when it comes to raising revenue. In our case, we rely almost entirely on property taxes and a small amount for medical transport.

The cumulative impact of property tax exemptions is creating challenges, particularly for our fire service districts. There are over 250 fire districts across the State of Oregon, many that serve cities - and the impacts of this proposal to those districts will have significant consequences. If this bill is enacted, our organizations will be forced to reduce our service levels.

Thank you for your consideration of these concerns.

