



YAMHILL COUNTY ASSESSMENT & TAX

Derrick C Wharff
Assessor and Tax Collector

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March 7, 2025

Subject: Support for Oregon House Bill 3518

Chair Nathanson and Members of the Committee,

I am testifying today in support of stable assessment and taxation funding. I have 13 years of experience in county assessment and taxation, with the last 9 years as the Yamhill County Elected Assessor.

My testimony revolves around the responsibility of local county assessor's offices to defend property valuations throughout the property valuation appeal processes. After tax statements are sent out in October of each year, the appeal season begins. Property owners first appeal to the local Property Value Appeals Board (PVAB) for consideration of a lower Real Market Value. If either the property owner or the assessor's office is unsatisfied with the results of the PVAB appeal, the decision can be appealed to the Magistrate Division of the Oregon Tax Court. The decision of the Magistrate can be appealed to the Regular Division of the Oregon Tax Court, and the decision of the regular division judge can be appealed to the Oregon Supreme Court.

These appeals are very expensive and involve a significant amount of time and labor from the local assessor's office. Without adequate funding, counties may not be able to train and assign qualified employees to engage in this legal process. This in turn could lead counties to stipulate to lowering values to avoid the additional cost of a trial in tax court. The tax revenue at stake in any given year's appeals is very significant. A current appeal that Yamhill County is engaged in has to do with a large box retailer. The retailer has appealed values of every location in the state going back 4 years. The decision from this appeal should set a legal precedent for the valuation method used in this property type. The tax dollars contested that are associated with this appeal are estimated between 9 and 12 million dollars.

The appeal process is an integral part of the property tax system. Assessors use mass appraisal techniques that may not be completely appropriate for all properties. When an appeal is made, assessors need to be able to defend the approach to the appraisal problem and the derived opinion of value. Alternatively, there is no defense of the Real Market Value opinion and the property



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owners would get a favorable judgment that costs the county and districts significant tax revenue.

Thank you for your time and thoughtful consideration on establishing stable assessment and taxation funding through HB 3518.

Sincerely,

A handwritten signature in blue ink that reads "Derrick C. Wharff". The signature is written in a cursive style with a large initial 'D' and 'W'.

Derrick Wharff
Yamhill County Assessor and Tax Collector.