

<b>Date:</b>	<b>March 24th, 2025</b>
<b>To:</b>	Chair Jama, Vice Chair Bonham, and Members of the Senate Committee on Rules
<b>From:</b>	Association of Oregon Counties Legislative Affairs Manager, Justin Low
<b>Subject:</b>	<b>Oppose – SJR 1</b>

Thank you for the opportunity to submit testimony in opposition to SJR 1. For the record, my name is Justin Low, and I am offering testimony on behalf of the Association of Oregon Counties (AOC).

AOC represents counties across Oregon that depend on property tax revenues to provide essential public services. We fully appreciate and agree with the intent of this resolution—to provide property tax relief to older homeowners and to keep them in their homes—but we must respectfully oppose it.

Counties rely on property taxes for a substantial portion of the funding necessary to provide critical services such as public safety, mental health programs, and public health initiatives. By freezing the assessed values of the properties of senior homeowners, this bill would drastically reduce the property tax base for all counties, forcing them and local taxing districts to make painful cuts or shift the burden onto other taxpayers.

In recognition of the significant need to keep senior homeowners in their homes and provide them property tax relief, the State created the Oregon Property Tax Deferral for Disabled and Senior Homeowners Program, which aids individuals in paying their property taxes to the county. AOC welcomes the opportunity to highlight this program and have conversations about ensuring that it sufficiently serves Oregonians in need.

For these reasons, we respectfully urge the Committee to carefully evaluate the fiscal repercussions of this proposal. We stand ready to work with legislators to find balanced solutions that support our senior homeowners without compromising counties' ability to deliver the vital services on which all Oregonians depend.

Sincerely,

Justin Low  
Legislative Affairs Manager for Governance and Revenue