

Date:	February 16, 2026
To:	Chair Nathanson, Vice Chairs Reschke and Walters, Members of the House Committee on Revenue
From:	Association of Oregon Counties Legislative Affairs Manager Justin Low
Subject:	Neutral - HB 4084A

For the record, my name is Justin Low, and I am providing testimony on behalf of the Association of Oregon Counties (AOC).

AOC held a support w/ amendments position while HB 4084A was in its initial policy committee and counties are supportive of the overall policy goals that this economic development package aims to accomplish.

However, our position was contingent on addressing two key issues with the enterprise-zone sections that counties need to be addressed, hence our registered neutral position in this committee. First is a request for counties to have local control over the extended property tax abatements, and the second request is to give counties the ability to enter into IGAs with enterprise zone sponsors to allow them to recover costs for the statutory responsibilities related to administering the enterprise zone program.

While it's our understanding from conversations with the Governor's Office that our first request would be unfeasible to resolve during this session, and may require an ongoing conversation in the interim, it is of the utmost importance to AOC that we are able to resolve the second matter of providing counties with a tool in statute to recover costs related to enterprise zone application reviews, ongoing compliance verification, exemption processing, and potential disqualification actions, which all create a real and measurable increase in workload for county assessors. The current cost to administer this ranges anywhere from \$20,000 per year for a medium sized county to \$400,000 per year for one of our larger Portland metro counties.

Currently, there is no way for counties to recoup these costs and as the bill expands enterprise zone flexibility and eligibility, administrative demands on assessors will correspondingly increase. We are currently in conversation with the Governor's office

about this request and hope that we are able to come to an amenable solution that strengthens Oregon's economic development environment, while ensuring that counties have the tools necessary to sustainably administer the program.

Thank you, and we look forward to working with the Governor's Office and legislators to quickly and efficiently resolve this matter.

Sincerely,

Justin Low

AOC Legislative Affairs Manager