CURRY COUNTY ASSESSOR/TAX COLLECTOR

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May 4, 2015 Re: HJR 21

Honorable Chairman Barnhart and House Representatives,

With the loss of SRS payments Curry County has suffered severe reductions to all departments. Specifically the Assessor/Tax Collection Department has been cut back from a 13.2 FTE level in 2006 to just 7.5 FTE today.

At today's levels Curry County is not achieving some of the mandates required by Oregon Constitution and Statute of assessment and tax collection. This county is performing the most basic of services, however is only able to mount a minimal maintenance reappraisal (maintenance) effort.

Maintenance is the cyclical reappraisal of every property in a county. During maintenance the assessor is able to appraise all properties within the area equitably as compared to each other. It is during maintenance that the assessor discovers changes occurring within neighborhoods that impact area values or changes where a property owner did not or was not required to get a building permit.

Currently this office is appraising properties which have not been appraised for almost 20 years. If resources remain unchanged it could easily be 30 to 40 years until we see these properties again. We are finding previously undiscovered property changes in these areas showing average assessed value increase of six percent. In recent years we have found **several** homes that have been built without permits or inspections.

Increases in assessed value mean an identical increase in tax revenue for the affected districts including schools. Since revenue collected for schools at the local level replaces revenue from the state, a more timely reappraisal effort in counties that are struggling financially will have the added benefit of easing the strain on the state budget.

The Curry County Assessor/Tax Collector is currently working in a coalition of seven SW Oregon counties to improve efficiencies and share resources in the areas of Business Personal Property Tax and Commercial Appraisal. The goal is to share people that perform highly technical functions and save counties money by each county not having to employ higher paid and highly skilled personnel. This project is in its early stages and shows promise for counties to increase areas to work together increasing efficiency and saving money. Still efficiencies and cooperation will not make up for all the areas which have been cut in recent years.

Curry County can not expect that the federal government will honor its obligation regarding O&C lands and should not expect the state or other counties to step in and pay for our county's services. Thank you for your consideration of any solution to be referred to the voters that would assist Curry and other counties to take control of their own destiny.

Jim Kolen, Curry County Assessor