



March 11, 2019

Dear Chair Nathanson, Vice-Chairs Marsh and Findley, Rep. Reschke, and members of the House Committee on Revenue:

I am the Chief of Finance and Operations for the East Multnomah Soil & Water Conservation District (EMSWCD), which is a member organization of the Multnomah County Tax Supervising and Conservation Commissioner (TSCC). Thank you for allowing me to comment on HB 2504. The TSCC provides our organization with invaluable services and support, and we are happy to explain these in a bit more detail below.

The TSCC assists EMSWCD with the preparation, adoption, and execution of budgets in accordance with Oregon's Local Budget Law. The EMSWCD relies heavily on the guidance and expertise of the TSCC to ensure compliance with Oregon Budget Law, regulatory standards, and best practices. We regularly utilize the TSCC's Budget Manual and the technical advice and assistance of the TSCC staff. We really appreciate the open lines of communication and support between EMSWCD and TSCC.

The TSCC pays particular attention to, and provides guidance on, the process of proper budgeting and levying of property taxes. It also helps ensure that local budget law provisions are followed closely. This level of expertise and the collaborative nature of TSCC and EMSWCD ensures compliance and fair taxpayer representation through the TSCC.

The TSCC is an independent and impartial panel of citizen volunteers appointed by the governor to monitor the financial affairs of local governments. It serves the taxpayers by providing extensive review and scrutiny of our budget in both procedural and substantive ways. A substantive review of the program content, reasonableness of the projections, and the coordination of financial planning are all performed by the TSCC. This makes it a unique and an invaluable resource not found in other regulatory bodies.

The TSCC clearly demonstrates to us that its services protect and represent the public interest by ensuring compliance with budget law. It communicates local government financial information in a clear and understandable manner and provides technical advice and assistance to members and the public alike.

Another resource we glean from the TSCC is training and continuing education. It provides two free Local Budget Law Training sessions each January geared towards educating budget preparers on the latest and up-to-date budget law requirements, as well as to provide guidance and assistance to those individuals on budget law and best practices. Without these, we would struggle to keep up with statutory requirements.

Finally, TSCC Staff is always knowledgeable, helpful, and happy to be of assistance. EMSWCD is happy with the services provided by TSCC. We hope to continue working with the TSCC in the future and support HB 2504. Thank you for your time.

Sincerely,

Dan Mitten
Chief of Finance & Operations
East Multnomah Soil & Water Conservation District