

County Commissioners  
Kevin Cameron, Chair  
Danielle Bethell  
Colm Willis



Chief Administrative  
Officer  
Jan Fritz

## MARION COUNTY BOARD OF COMMISSIONERS

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February 6<sup>th</sup>, 2024

Representative Nancy Nathanson, Chair  
Representative E. Werner Reschke, Vice-Chair  
Representative Jules Walters, Vice-Chair  
Members of the Committee

**Subject: The Marion County Board of Commissioners Supports HB 4111**

Dear Chair Representative Nathanson, Vice-Chair Representative Reschke, Vice-Chair Representative Walters, and Members of the Committee:

The Marion County Board of Commissioners writes to express our support for HB 4111 and the simplification of ORS 307.394, specifically advocating for the removal of the distinction between "real" and "tangible personal" property.

The current differentiation between real and tangible personal property within ORS 307.394 introduces unnecessary complexities and administrative challenges. Streamlining this statute would not only simplify tax-related processes but also contribute to a more efficient and transparent system for both businesses and local government entities.

Eliminating the distinction between real and tangible personal property aligns with the principles of fairness and equity in taxation. This adjustment will promote a more straightforward understanding of tax obligations for property owners, fostering a business-friendly environment in Marion County and the broader state of Oregon.

As the Marion County Board of Commissioners, we believe that a more uniform approach to property taxation will enhance the overall economic climate, encourage investment, and ultimately benefit our local communities. We urge the Oregon Legislature to consider and support HB 4111.

Thank you for your attention to this matter, and we appreciate your dedication to improving the efficiency and effectiveness of our state's tax laws.

Sincerely,

Three handwritten signatures in blue ink are shown above horizontal lines. From left to right, they correspond to Kevin Cameron, Danielle Bethell, and Colm Willis.

Kevin Cameron  
Chair

Danielle Bethell  
Commissioner

Colm Willis  
Commissioner