

What to do with Oregon's Property Tax

House Committee on Revenue

May 20, 2025



Property Tax Created: 1840s

Pre-1859

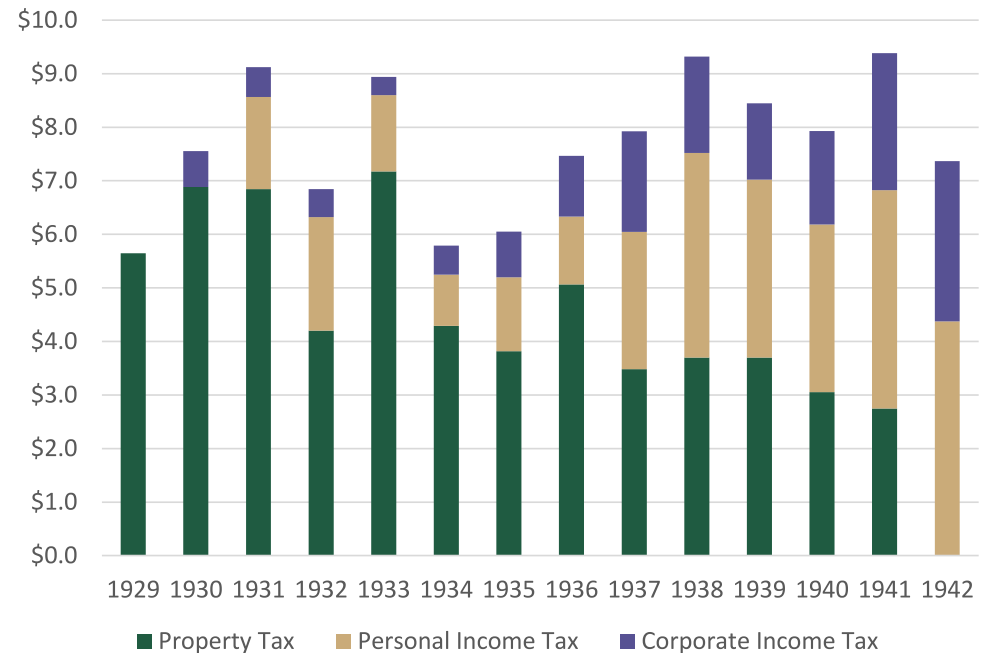
- A territory 0.25% (+ county) tax on town lots & improvements, mills, carriages, clocks and watches, and livestock; farmland & products were not taxed.

1859 to 1929 only GF source

- 1916 limit of 6% annual growth

1930 to 1941 GF transition from property tax to income taxes

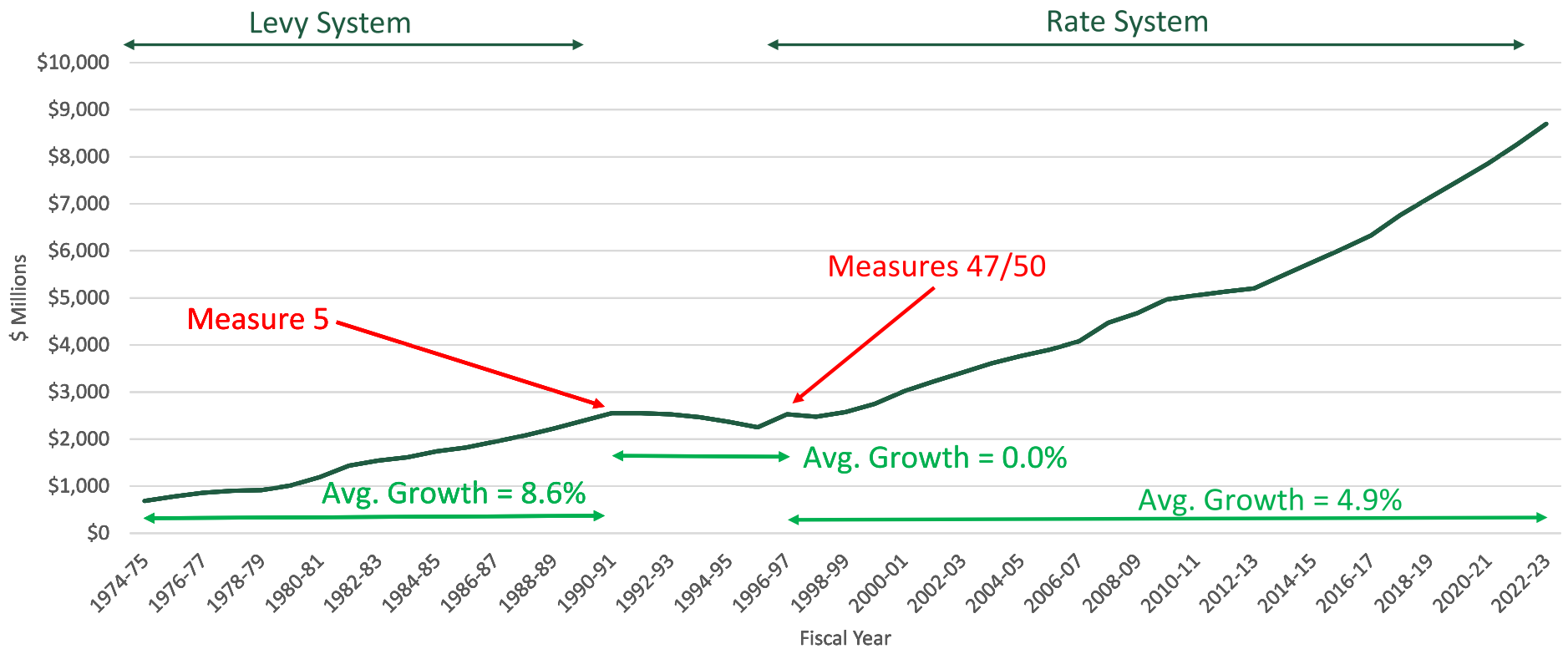
General Fund, 1929 to 1942



Oregon Income and Property Taxes



Property Tax Eras



Property Tax and the Oregon Constitution

Article I – Bill of Rights

- **Section 32. Taxes and duties; uniformity of taxation.** No tax or duty shall be imposed without the consent of the people or their representatives in the Legislative Assembly; and **all taxation shall be uniform on the same class** of subjects within the territorial limits of the authority levying the tax.

Article IX – Finance

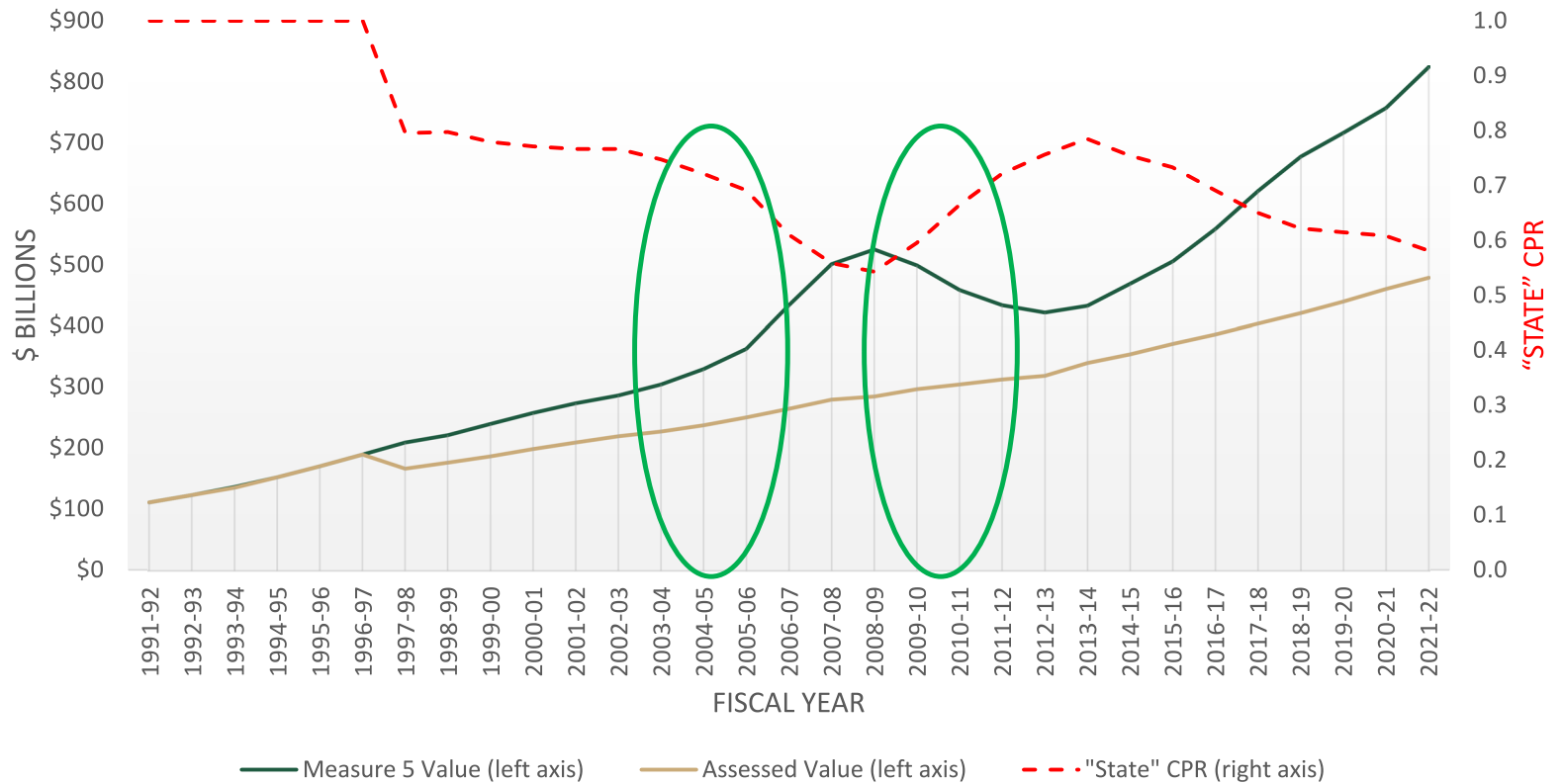
- **Section 1. Assessment and taxation; uniform rules; uniformity of operation of laws.** The Legislative Assembly shall, and the people through the initiative may, provide by law uniform rules of assessment and taxation. **All taxes shall be levied and collected under general laws operating uniformly throughout the State.**

Article XI, Section XI – Measure 50

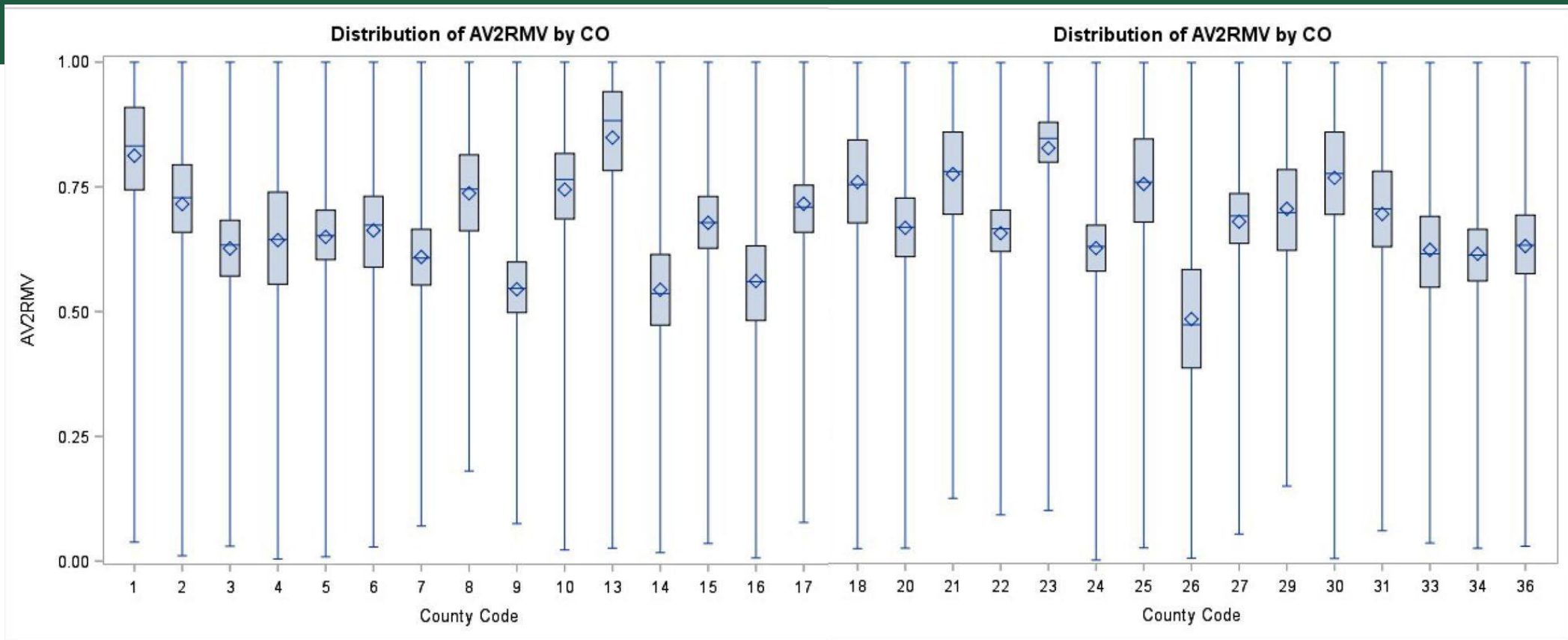
- **Subsection 18** Section 32, Article I, and section 1, Article IX of this Constitution, shall not apply to this section.

Measure 50: Changed Property Ratio (CPR)

$$CPR = \frac{MAV}{RMV}$$



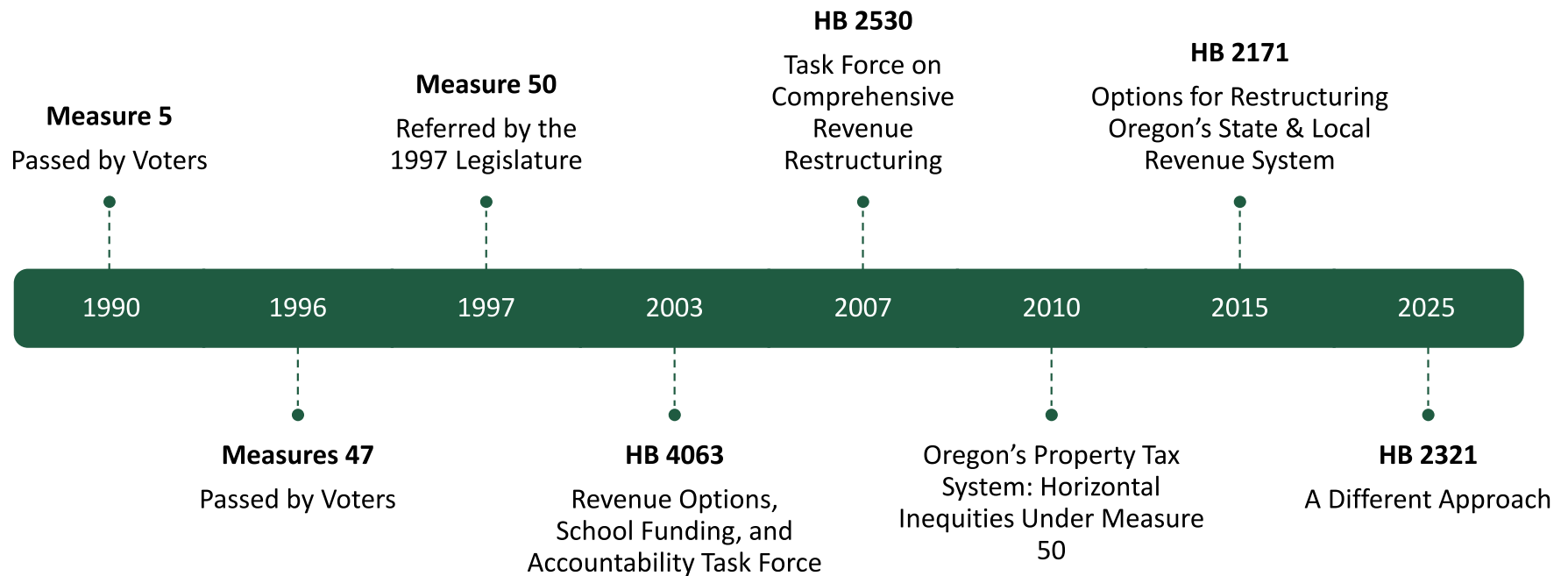
Residential Property CPR (2019-20, 30 Counties)



1 BAKER	7 CROOK	15 JACKSON	22 LINN	29 TILLAMOOK
2 BENTON	8 CURRY	16 JEFFERSON	23 MALHEUR	30 UMATILLA
3 CLACKAMAS	9 DESCHUTES	17 JOSEPHINE	24 MARION	31 UNION
4 CLATSOP	10 DOUGLAS	18 KLAMATH	25 MORROW	33 WASCO
5 COLUMBIA	13 HARNEY	20 LANE	26 MULTNOMAH	34 WASHINGTON
6 COOS	14 HOOD RIVER	21 LINCOLN	27 POLK	36 YAMHILL

Median - solid horizontal line in box
 Mean - diamond in box
 Max - upper horizontal line
 Min - lower horizontal line
 Box - interquartile range

House Revenue Committee and Tax Reform



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