

January 31, 2025

Committee on Revenue
Oregon House of Representatives
900 Court Street NE
Salem, OR 97301

RE: House Bills 2321, 2333, 2334, and 2335

Dear Chair Nathanson and Members of the Committee,

I had hoped to testify at your hearing on January 30th but had a scheduling conflict. I appreciate the opportunity to submit these written comments after the hearing.

I wholeheartedly concur in the testimony of Mayor Travis Stovall on behalf of the Metro Mayors' Consortium, of which I am a member, on the vital need of this study of the impacts of Measures 5 and 50 on cities.

I appreciated the comments of Representative Evans yesterday before your committee, particularly his suggestion that Oregonians might actually spend less if we had a more rational system. Because of the constraints of Measures 5 and 50, communities have created more special districts and sought more bonds and levies. All these efforts cost taxpayers more in administration and the time spent by staff of the taxpaying entities in referring initial measures and renewals to the voters.

I offer my own Milwaukie property tax records from 2002 and 2022, attached, as a demonstration. In that twenty-year period, my total tax bill has increased by 137% -- far beyond the approximately 80% it would have been, had it merely been a 3% annual increase, compounded. Additionally, in 2002 there were 15 different line items on my property tax bill – by 2022 there were 25 line items. Moreover, in 2002, 38% of my property tax bill went to the City of Milwaukie. By 2022, taxes paid to the city dropped to 32% of my total bill¹.

We all know 3% has not nearly kept up with inflation over the past five years, but even before that the costs of salaries, employee benefits, materials for capital improvement projects and other costs typically increased by more than 3% per year. City staffing has not kept pace with the growth of our community. To put this in practical terms, let's look at public safety, a department funded primarily by property tax revenue. Best practice says communities should have 2.5 police officers per 1,000 residents. Milwaukie currently has 33 total officers, which is 1.5 officers per 1,000 residents. Rather than being in a position to hire more officers, however, as more and more

¹ Between 2002 and 2022, Milwaukie annexed to Clackamas Fire District #1 and reduced its base tax rate. The City later launched an urban renewal district. This 2022 calculation thus includes the Milwaukie base tax, urban renewal tax, bond, and the fire district tax, which add up to 32% of the total bill.

people move to Milwaukie, we are instead facing potential cuts in police budgets if we can't find new revenue sources.

My thanks to Representative Evans for sponsoring these bills. I encourage the legislature to establish these task forces so that we might move forward with a long overdue assessment of the impact of these 1990s ballot measures.

If I can provide any further information, please do not hesitate to contact me at 503-353-1825.



Lisa M. Batey

Mayor

Enclosed: 2002 and 2022 Tax Statements

CC: Rep. Mark Gamba
Rep. April Dobson

07/01/2002 - 06/30/2003 REAL PROPERTY TAX STATEMENT

CLACKAMAS COUNTY, OREGON * 150 BEAVERCREEK RD * OREGON CITY, OREGON 97045

PROPERTY DESCRIPTION

MAP:

ACCOUNT NO:

Code Area:

MILWAUKIE OR 97222

2002 - 2003 CURRENT TAX BY DISTRICT:

VALUES:	LAST YEAR	THIS YEAR
REAL MARKET VALUES (RMV):		
RMV LAND	69,093	73,238
RMV BLDG	158,970	189,000
RMV TOTAL	228,063	262,238
ASSESSED VALUE	153,724	158,336
TOTAL TAXABLE AV	153,724	158,336
PROPERTY TAXES:	2,750.34	2,800.82

* Property taxes may be paid online, see applicable fees prior to paying.
* Payments may be mailed to PO Box 6100, Portland, OR 97228-6100.
When paying by mail, please make checks payable to Clackamas County Tax Collector.
* You may also pay in our office, located in the Development Services Building at 150 Beaver Creek Road in Oregon City.
* If your mortgage company pays your taxes, this information is for your records.

COM COLL CLACK	85.53
ESD CLACKAMAS	56.81
SCH NO CLACK	704.87
EDUCATION TOTAL:	847.21
CITY MILWAUKIE	1,035.18
COUNTY CLACK C	380.67
PARK N CLACK	77.25
PORT OF PTLD	10.83
SRV 2 METRO - OREGON ZOO	14.82
URBAN RENEWAL COUNTY	121.31
VECTOR CONTROL	1.01
GENERAL GOVERNMENT	1,641.07

CITY MILWAUKIE BOND	39.27
COM COLL CLACK BOND	31.30
SCH NO CLACK BOND	194.35
SRV 2 METRO BOND	28.64
TRANS TRIMET BOND	18.98

EXCLUDED FROM LIMIT 312.54

2002 - 2003 TAX BEFORE DISCOUNT 2,800.82

DELINQUENT TAXES: 0.00

TOTAL (after discount) 2,716.80

Delinquent tax amount is included in payment options listed below.
Delinquent taxes marked with an (*) are subject to foreclosure if not paid on or before May 15th.

TAX PAYMENT OPTIONS				
Payment Options	Date Due	Discount Allowed		Net Amount
FULL	Nov 15th, 2002	84.02	3%	2,716.80
2/3	Nov 15th, 2002	37.34	2%	1,829.87
1/3	Nov 15th, 2002			933.60

The on-line tax statement information reflects the certified property tax as of the October certification date for the tax year referenced. This information does not reflect any tax payments, value corrections, or delinquent interest on an account after the due date listed. If you have questions or need current tax balance information, please contact our office at 503-655-8671. Our office hours are Monday through Thursday from 8:00 am to 4:00 pm; Clackamas County offices are closed on Fridays. You can leave a voice mail message or email us at PropertyTaxInfo@co.clackamas.or.us, our goal is to respond to you on the following business day.

CLACKAMAS COUNTY OREGON
150 BEAVERCREEK RD.
OREGON CITY, OREGON 97045

REAL PROPERTY TAX STATEMENT
7/1/2022 to 6/30/2023

Property Location:
MILWAUKIE, OR 97222

Tax Code Area:

2022 - 2023 CURRENT TAX BY DISTRICT:

COM COLL CLACK	168.86
ESD CLACKAMAS	111.76
SCH NORTH CLACK	1,452.16
SCH NORTH CLACK LOC OPT	504.75
EDUCATION TOTAL:	2,237.53

CITY MILWAUKIE	1,253.14
COUNTY CLACKAMAS C	733.10
COUNTY EXTENSION & 4-H	15.17
COUNTY LIBRARY	120.49
COUNTY PUBLIC SAFETY LOC OPT	113.96
COUNTY SOIL CONS	15.17
FD 1 CLACK CO	718.70
PARK N CLACKAMAS	159.54
PORT OF PTLD	21.27
SRV 2 METRO	29.23
SRV 2 METRO LOC OPT	29.73
URBAN RENEWAL COUNTY	61.56
URBAN RENEWAL MILWAUKIE	76.31
VECTOR CONTROL	2.01
VECTOR CONTROL LOC OPT	7.74

GENERAL GOVERNMENT TOTAL: **3,357.12**

CITY MILWAUKIE BOND	106.28
COM COLL CLACK BOND	76.18
COUNTY PUBLIC SFTY RADIO SYS	27.47
FD 1 CLACK CO BOND	25.61
SCH NORTH CLACK BOND	694.64
SRV 2 METRO BOND	115.66

EXCLUDED FROM LIMIT TOTAL: **1,045.84**

2022 - 2023 TAX BEFORE DISCOUNT **6,640.49**

DELINQUENT TAXES: **0.00**

TOTAL (after discount): **6,441.28**

Delinquent tax amount is included in payment options listed below.

VALUES:	LAST YEAR	THIS YEAR
REAL MARKET VALUES (RMV):		
RMV LAND	220,158	268,932
RMV BLDG	598,430	729,270
RMV TOTAL	818,588	998,202

ASSESSED VALUE: 300,645 309,664

PROPERTY TAXES: 6,407.71 6,640.49

Please Make Payment To: CLACKAMAS COUNTY TAX COLLECTOR

Questions about your property value or taxes ?
Please call 503-655-8671 or visit us online at www.clackamas.us/at

(See back of statement for instructions)

TAX PAYMENT OPTIONS				
Payment Options	Date Due	Discount Allowed		Net Amount Due
FULL	Nov 15, 2022	199.21 3%		6,441.28
2/3	Nov 15, 2022	88.54 2%		4,338.45
1/3	Nov 15, 2022			2,213.49

↑ TEAR HERE PLEASE RETURN THIS PORTION WITH YOUR PAYMENT See back of statement for instructions

TEAR HERE ↑

2022 - 2023 Property Tax Payment Clackamas County, Oregon

ACCOUNT NO: 00019599

DISCOUNT IS LOST AFTER DUE DATE & INTEREST MAY APPLY

FULL PAYMENT (Includes 3% Discount)	DUE Nov 15, 2022	6,441.28
2/3 PAYMENT (Includes 2% Discount)	DUE Nov 15, 2022	4,338.45
1/3 PAYMENT (No Discount offered)	DUE Nov 15, 2022	2,213.49

☐ Mailing address or taxpayer name change on back

Enter Amount Paid

Please make payment to:

CLACKAMAS COUNTY TAX COLLECTOR
PO BOX 6100
PORTLAND, OR 97228-6100

1/1 70767

03000000195990000644128000043384500002213497

Payment instructions

Please send only a check or money order with your payment stub. **DO NOT** mail cash. **Your cancelled check is proof of payment.**

Property tax payments **MUST** be credited to the earliest year that taxes are due.

Tax statements for **less** than \$40 must be paid in full.

Discounts/payment schedule (choose one)

To receive a discount, payments **MUST** be delivered, U.S. postmarked, or transmitted by private express carrier on or before November 15. Returned checks may cause a loss of the discount.

To receive any applicable discount you **MUST** make:

- **Full payment**—Receive a three percent (3%) discount on the amount of current year tax, as shown on your tax statement, if full payment is delivered, U.S. postmarked, or transmitted by private express carrier by **November 15**.
- **Two-thirds payment**—Receive a two percent (2%) discount on the amount of current year tax paid, as shown on your tax statement, if two-thirds payment is delivered, U.S. postmarked, or transmitted by private express carrier by **November 15**. Pay the final one-third (with no discount) by **May 15** to avoid interest charges.
- **One-third payment**—No discount allowed. Pay one-third by **November 15**, followed by another one-third payment by **February 15**. Pay the final one-third balance by **May 15**.

Interest is charged at a rate of 1.333% monthly, 16% annually. Interest is accrued on past due installment payments accordingly:

- First one-third installment payment, interest begins accruing on **December 16**.
- Second one-third installment payment, interest begins accruing **February 16**.
- Remaining one-third payment, interest begins accruing on **May 16**.

If the 15th falls on a weekend or legal holiday, the due date will be extended to the next business day.

Delinquent taxes and lien dates

All personal property tax is delinquent when any installment is not paid on time. The responsible taxpayer can be served with a warrant 30 days after delinquency. Personal property can be seized and other financial assets can be garnished.

Real property tax is delinquent if not paid by May 15. Foreclosure proceedings on real property begin when taxes have been delinquent for three years.

(*) Accounts subject to foreclosure

Real property tax accounts with an unpaid balance for any tax year marked with an (*) on the front of this statement are subject to foreclosure if not paid on or before May 15. Payments **MUST** be applied to the oldest tax first.

Review your value

If you think your property value is incorrect or if there has been a change to the value that you did not expect or understand, review it with the county assessor's office. Many assessors provide value information online. Visit your county assessor's website or call them for more details.

Appeal rights

If you think the **VALUE** of your property as shown on this statement is too high, you can appeal. Your appeal is to the county board of property tax appeals (BOPTA), except for state appraised industrial property. To appeal industrial property appraised by the Department of Revenue, you must file a complaint in the Magistrate Division of the Oregon Tax Court.

If you disagree with a **PENALTY** assessed for late filing of a real, personal, or combined property return, you may ask the county BOPTA to waive all or a portion of the penalty. See www.oregon.gov/dor/programs/property/pages/property-appeals.aspx.

When and where to appeal to BOPTA

File your petition by **December 31** with the **county clerk** in the county where the property is located. You can get petition forms and information from your **county clerk**, or at www.oregon.gov/dor/forms.

What to pay if you appeal

Follow the payment schedule to avoid interest charges and to receive applicable discounts. If your tax is reduced after appeal, any overpayment of property tax will be refunded.

Tax statement information is available in alternate formats, in compliance with the Americans with Disabilities Act (ADA). Contact your county tax collector.

8-22-22_v3

Mailing address change request (Mailing address changes only. An address change requires the owner's signature. Additional documentation may be required for name changes.)

Date: _____ Account number(s): _____

Name: _____

New mailing address: _____

Phone: _____

Email: _____

Signature: X _____