

Date:	January 31 st , 2025
То:	Chair Nathanson, Vice Chairs Walters and Reschke, Members of the House Revenue Committee
From:	Association of Oregon Counties Legislative Affairs Manager, Justin Low
Subject:	Neutral – HB 2333

Thank you for the opportunity to submit written testimony in a neutral manner on HB 2333. For the record, my name is Justin Low, and I am a Legislative Affairs Manager offering testimony on behalf of the Association of Oregon Counties (AOC).

The Association of Oregon Counties (AOC) is a non-partisan member organization that advocates on issues that unite all county governing bodies and have an impact on county functions, governance, budgets, and services.

As you know, counties are the state's partner in government and the boots on the ground that implement and deliver many of the services and programs created by the legislature – property taxes are the foundational revenue source for this service provision.

County governments also have a statutory role in faithfully administering the duties of property assessment and tax collection across the state of Oregon.

Due to the direct intersection that Measure 5 and 50 have on property assessment, tax collection, and local government function, AOC encourages any task force that studies this topic to include legislative and stakeholder members that have experience rooted in local government and respectfully requests an amendment that adds county representation.

Thank you,

Justin Low Legislative Affairs Manager for Governance and Revenue

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