



JACKSON COUNTY

Oregon

Assessor's Office

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Dear House Committee on Revenue,

Oregon House Bill 3249 (2025) creates a burden on Assessment staff by increasing the volume of operations required by our office, and adding another level of expertise and training expected of our staff.

Per 2020 Census data, more than 23,000 properties in Jackson County are owner occupied by persons 65 years or older. This represents more than 30% of the improved residential property in Jackson County. While I am unable to calculate the average length of occupancy, this certainly represents a very large number of seniors that would make application for this exemption, placing a large burden on our resources.

Each of the applications made would have to be reviewed individually. The application and documentation would need to be reviewed for legitimacy, age, citizenship, and ownership history evidencing that five-year ownership and occupancy is met.

Finally, this is a partial exemption which must be calculated manually and during a short window before certification. It cannot be completed throughout the year due to OAR 150-307-0032. Jackson County's software does not have the functionality to indicate a percentage reduction in assessed value. Rewriting software to accommodate this exemption would take years and money that is not in our budget.

As the Jackson County Assessor, I oppose this bill as written.

Sincerely,

Angela Stuhr
Assessor