

## Assessor's Office

Angela Stuhr Assessor

10 S Oakdale, Room 300 Medford, OR 97501 Phone: 541-774-6051 Fax: 541-774-6701 stuhraa@jacksoncountyor.gov

www.iacksoncountvor.gov

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Dear House Committee on Revenue,

Oregon House Bill 3287 (2025) creates a burden on Assessment staff by increasing the volume of operations required by our office, and adding another level of technical expertise and training expected of our staff.

Jackson County currently has 3,466 veterans whose accounts would need to be reviewed individually, one at a time. Staff would have to review and validate unemployability documentation and tax documents, which is outside their scope of expertise.

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.

The bill calls for the calculation of property taxes that would have been charged under sections (4) and (6) had the property not received the exemption, and to certify said amounts to the Department of Veterans' Affairs no later than October 15. This is an extremely short period after certification, typically less than a week, with competing deadlines for various filings. Calculations must be completed manually for each account.

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

Sincerely,

Angela Stuhr Assessor