

Lane County Sheriff's Office

Clifton G. Harrold, Sheriff



March 5, 2025

Dear Chair Nathanson and Members of the Committee:

I am writing this letter in support of the overarching concept of HB 3518; to stabilize, index, and increase the County Assessment Function Funding Assistance Account (CAFFA) grant. As you know, there is a structure issue related to the funding and the administration of the statewide property tax system, known as Assessment and Taxation (A&T).

The property tax base is a district's single most important asset. To achieve a greater return, investment in the mechanism generating the revenue on which districts depend is crucial. Assessment and Taxation requires adequate resources in property tax management and appraisal staff to value and defend the accuracy of valuations and property tax revenue in tax court. Good governance and appropriate public policy include protecting your assets.

Lane County is chronically underfunded in both the Sheriff and District Attorney's offices, both being core county service departments directly supported by the county general fund and the public safety local option levy.

In Lane County for FY 24-25:

- Property tax revenue made up \$52 million of the county general fund.
- Department of Public Safety, the general fund accounted for 52.10% of the budget and the Public Safety Local Option Tax Levy accounted for 29.24% of the budget.
- Department of the District Attorney, the general fund accounted for 99.92% of the budget.

In short, underfunded assessment and taxation functions leave tax revenue uncollected and directly impact our ability to provide critical services to the members of our communities.

Stable indexed funding will help maintain experienced A&T staffing, enhance accurate, timely, and reliable assessment values, improve fairness to taxpayers and provide increased tax revenue to taxing districts.

Thank you for your consideration.

Sincerely,

Clifton G. Harrold
Lane County Sheriff