



POLK COUNTY

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ASSESSOR'S OFFICE

VALERIE PATOINE
Assessor

March 10, 2025

House Committee on Revenue

Testimony in support of House Bill 3518

Dear Chair Nathanson and Members of the Committee,

I am writing in support of HB 3518 – County Assessment & Taxation Funding.

I have been the Assessor for Polk County for 6 years, and have worked in this office for over 22 years. The conversation around sustainable funding for Assessment and Taxation has been on the table for as long as I can remember. My predecessor before me was heavily involved in the conversation and was part of workgroups and provided feedback on many bills since 2009.

In 1989 legislators recognized that there was a shared responsibility in funding the work that we do, so CAFFA was born. CAFFA is a grant that was originally intended to fund about 35% of Assessment & Taxation. In 2017 CAFFA funded about 20% of Assessment & Taxation, and for 2024 CAFFA funded about 12%. The rate of decreased funding is alarming. We rely on this partnership and shared responsibility to fund the work that we do, and in turn so do the districts we serve. Property tax is most districts number one asset.

The need for sustainable Assessment & Taxation funding has grown to the point that many counties are now in crisis. In Tuesdays hearing you will hear from the counties that are in crisis and you will hear from counties that are on the cusp of crisis. We are all facing a bleak future as CAFFA revenue continues to decline and County General Funds are increasingly strained. We all agree that we need action now.

What happens when we don't have the staff to add all the new construction to the tax roll? What happens when we don't reappraise an area for 10, 15, 20 or 30 years? How accurate are our values? Are we doing the job we were elected or hired to do? Currently, Polk County's Assessment & Taxation is meeting DOR standards, however with an increased workload and decreased funding we will not be able to continue meeting standards without an increase in revenue.

Please, I am asking that you partner with us and support us by funding the work that we do.

Respectfully,

Valerie Patoine
Polk County Assessor