



County of Lincoln

Office of the Assessor

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March 10, 2025

House Committee on Revenue
Oregon State Legislature
900 Court St. NE
Salem, OR 97301

Subject: Letter in Support of House Bill 3518

Dear Chair Nathanson, Vice-Chairs Reschke and Walters, and Members of the Committee,

I am writing today in support of House Bill 3518, to provide much needed funding assistance for the many counties across Oregon struggling to carry out basic assessment and taxation functions. This was the primary focus of the County Assessment Function Funding Assistance program, established by the Oregon legislature in 1989, which at one time covered over 35% of total county A&T expenditures. Unfortunately, the funding sources behind CAFFA, comprised of delinquent property tax interest and document recording fees, are not adjusted annually for inflation, while the costs of administering A&T functions continue to increase. As a result, decades after its inception, CAFFA now only covers around 12% of A&T expenditures, forcing many counties to cut their budgets.

HB 3518 is the solution to this funding shortfall, providing a critical boost in revenue, along with annual indexing for inflation, while utilizing a similar framework already used to administer CAFFA.

Each legislative session introduces a variety of new and amended programs relating to property taxes, including exemptions, special assessments and deferrals. The State relies on each individual county to implement and carry out these programs in addition to all other statutory obligations. It's important to not dismiss or lose sight of the responsibility all counties share in the administration of Oregon's property tax system in order to ensure statewide uniformity.

I ask that you join me in the support of stable A&T funding by voting YES on HB 3518 and help advocate for its passage.

Thank you.

Sincerely,

Joe Davidson
Lincoln County Assessor