

March 10, 2025

Representative Nancy Nathanson, Chair State of Oregon House Committee on Revenue 900 Court Street NE, H-279 Salem, OR 97301-4048 Rep.NancyNathanson@oregonlegislature.gov

RE: Support for Oregon House Bill 3518

Dear Chair Nathanson and Members of the House Committee on Revenue:

As the Tax Collector and Chief Financial Officer for Deschutes County, this letter expresses strong support for House Bill 3518, which seeks to stabilize, index, and increase funding levels for the County Assessment Function Funding Assistance (CAFFA) grant program to assist counties with additional funding for assessment and taxation costs.

The Legislative Revenue Office issued the County Assessment Function Funding Assistance Account (CAFFA) report in January 2023 providing a history of assessment and taxation costs funded by CAFFA, a decrease from 28% in fiscal year 2000-01 down to only 16% in FY 2021-22. Deschutes County experienced this funding decrease over the period, with recent years as low as only 12% funding levels. Limited general funds at the county level are required to fund the remaining gap.

The lack of funding for assessment and taxation directly impacts county governments' ability to provide essential services and hinders overall economic growth. Prioritizing robust tax systems ensures sustainable revenue streams for counties (and all taxing districts) and supports public safety and well-being. County governments rely on tax revenue to provide core services to the public (District Attorney, Juvenile Justice, Parole and Probation, Public Health, Assessment & Taxation, etc.). When funding is inadequate, these services suffer and are reduced, affecting residents' quality of life. Limited resources can lead to outdated assessments, inaccuracies, and disparities. As a result, counties may collect less revenue than needed. The cost of providing the current level of assessment and tax collection continues to

increase. Additional assessment and taxation funding is needed as many counties struggle to maintain essential services and experience general fund structural deficits.

House Bill 3518 provides the much-needed investment in county assessment and taxation functions. Thank you for your continued support and representation.

Sincerely,

Robert Tintle

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Tax Collector/Chief Financial Officer