



ASSESSMENT & TAXATION

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Mike Gorman
Assessor/Tax Collector

03/11/2025

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

RE: Written Testimony in Support of House Bill 3518

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

I am writing this letter in support of House Bill 3518. House Bill 3518 is severely needed to fund Oregon County Assessment and Tax functions across our great state. County Assessment and Tax Departments are the backbone of local governments in Oregon, including schools, EMS, fire protection, cities and of course, counties. Current funding for Assessment and Tax Offices comes from County General Funds and the CAFFA Grant Program, (County Assessment Function Funding Assistance). CAFFA has been utilized by each Oregon County for several years, but the current funding mechanisms for CAFFA are not providing enough resources as these mechanisms are outdated.

Ballot Measure 50, passed in 1997, changed the way Oregon Property Taxes are administered by changing from a levy based system to rate based system. When new County Permanent Rates were created, many different factors were utilized which made different and inconsistent rates for each County, ranging from less than \$2.00/\$1,000 of assessed value to over \$4.00/\$1,000. Another challenge Counties are facing is how a city's urban renewal area receives all new value located in that area, this affects all taxing districts that service properties in urban renewal areas.

These are just a few examples of County Assessment and Tax funding problems throughout the state. Making this bill into law will help County Assessment and Tax Departments, throughout the state, administer the property tax system fair and equitable, which will benefit all Oregonians.

Respectfully,

A handwritten signature in blue ink, appearing to read "Michael D. Gorman". The signature is fluid and cursive, with a prominent initial "M".

Michael Gorman
Assessor/Tax Collector
2023-24 OSACA Past President