



## LANE COUNTY BOARD OF COMMISSIONERS

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Heather Buch  
Ryan Ceniga  
Pat Farr  
David Loveall  
Laurie Trieger

March 11, 2025  
House Committee on Revenue  
HB 3518—Relating to Funding County Assessment Functions

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

The Lane County Board of Commissioners is in support of the overarching concept of HB 3518; re-enabling County Assessors and Tax Collectors to maximize the property tax collections for the taxing districts within their respective counties. As introduced, HB 3518 would stabilize, diversify, and index the County Assessment Function Funding Assistance Account (CAFFA) funding mechanisms.

We find these elements to be appropriate public policy and thank you and the Committee for addressing an issue that has gone largely overlooked since the recession of 2008 and the Legislature's claw back of State General Fund support for CAFFA. Underfunded A&T offices lead to inadequate staffing where money is being left on the table and some Oregonians not paying their fair share to support schools, police, fire protection, and other government services.

- Unreported additions/remodeling/structures go untaxed without field inspections.
- Unfiled or underreported business property returns escape scrutiny without field inspections.
- A reduction of staff leads to less time spent with customers. An example is veterans and surviving spouses on the Veterans Exemption Program. Serving this population well involves spending considerable time explaining the complicated program requirements and benefits.

The original intent of the CAFFA fund was to support 30-40% of the cost of Assessment and Taxation function. Yet in FY 2023-24, the CAFFA fund paid just 12% of the statewide cost of the A&T system. County governing bodies ensured the remaining 88% was funded but in many counties this investment often failed to keep pace with inflationary increases in costs. If passed, CAFFA would subsidize 25% of county's cost to administer the local tax system.

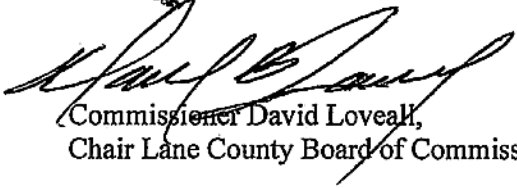
In Lane County:

- Our Assessor/Tax Collector certified \$720,933,353.66 in taxes on behalf of 85 taxing districts in fiscal year 2024-25.
- Our staffing levels are one of the lowest per account in Oregon. The Oregon Department of Revenue suggested level of staffing for Lane County is 76 FTE. Current staffing is 48 FTE.

The 2024-25 certified tax roll for Lane County A&T showcases the dedication of 48 full-time employees, who contributed to adding \$2,373,939,410 in new taxable assessed value to the roll. Between the permanent rate, Public Safety and Parks local option levies, this equates to \$4,722,477 in new tax revenue to the county. This value is not automatic or guaranteed, rather as a direct result of A&T staff valuing properties and completing the work to extend that value onto the tax roll for collection and distribution to the districts.

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.

Sincerely,

A handwritten signature in black ink, appearing to read "David Loveall", written over the printed name.

Commissioner David Loveall,  
Chair Lane County Board of Commissioners