

County Commissioners
Danielle Bethell, Chair
Colm Willis
Kevin Cameron



Chief Administrative
Officer
Jan Fritz

MARION COUNTY BOARD OF COMMISSIONERS

March 11, 2025

Chair Representative Nancy Nathanson
Vice-Chair Representative E. Werner Reschke
Vice-Chair Representative Jules Walters
Members of the House Committee on Revenue

Subject: Support for House Bill 3518

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

The Marion County Board of Commissioners writes to express our strong support for House Bill 3518, which proposes critical changes to the funding structure for County Assessment and Taxation. This bill is a necessary step toward ensuring a more equitable taxation system and enhancing funding stability for local jurisdictions across Oregon.

HB 3518 would increase the county recording fee allocated to the County Assessment and Taxation Fund, index this fee to inflation, and direct a percentage of property tax revenues, excluding bond levies, to the same fund. These measures will provide much-needed resources for local governments to maintain accurate and efficient property assessment and taxation processes.

Adequate funding for assessment and taxation functions ensures property values are assessed fairly and equitably, preventing under-assessments that shift tax burdens unfairly and over-assessments that burden property owners. Reliable property tax revenue is critical to funding public safety, infrastructure, and community programs, and stabilizing the revenue stream for assessment functions helps prevent funding shortfalls that could disrupt essential services.

A well-funded assessment system ensures fairness in property taxation, reducing disparities and ensuring that property owners contribute their fair share based on accurate property valuations. By tying assessment funding to inflation, HB 3518 creates a sustainable solution that prevents the erosion of resources over time and allows counties to keep pace with the increasing costs of maintaining assessment systems.

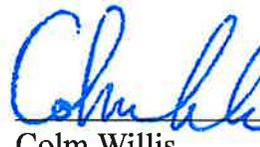
Marion County strongly supports this effort to strengthen Oregon's property tax system and provide counties with the tools they need to administer fair and effective taxation. We urge the Committee to advance HB 3518 and ensure counties have the resources necessary to maintain equitable property assessments and fund critical services.

Thank you for your time and consideration. Please do not hesitate to contact our office if you have any questions or if we can provide further insight on this important issue.

Sincerely,



Danielle Bethell
Chair



Colm Willis
Commissioner

Kevin Cameron
Commissioner