

<b>Date:</b>	<b>March 19th, 2025</b>
<b>To:</b>	Chair Nathanson, Vice Chairs Walters and Reschke, and Members of the House Committee on Revenue
<b>From:</b>	Association of Oregon Counties Legislative Affairs Manager, Justin Low
<b>Subject:</b>	<b>Oppose – HB 3755</b>

Thank you for the opportunity to submit written testimony in opposition to HB 3755. For the record, my name is Justin Low, and I am offering testimony on behalf of the Association of Oregon Counties (AOC).

AOC represents counties across Oregon that depend on property tax revenues to provide essential public services. We appreciate the intent of this legislation—to provide property tax relief to older homeowners—but we must respectfully oppose this bill.

Counties rely on property taxes for a substantial portion of the funding necessary to provide critical services such as public safety, mental health programs, and public health initiatives. By granting an escalating property tax exemption on qualifying homesteads, that increases by 5% each year that an applicant ages from 65 to 84, this bill would drastically reduce the property tax base for all counties, forcing them and local taxing districts to make painful cuts or shift the burden onto other taxpayers.

In recognition of the significant need to keep senior homeowners in their homes and provide them property tax relief, the State created the Oregon Property Tax Deferral for Disabled and Senior Homeowners Program, which aids individuals in paying their property taxes to the county. AOC welcomes the opportunity to highlight this program and have conversations about ensuring that it sufficiently serves Oregonians in need.

For these reasons, we respectfully urge the Committee to carefully evaluate the fiscal repercussions of this proposal. We stand ready to work with legislators to find balanced solutions that support our senior homeowners without compromising counties' ability to deliver the vital services on which all Oregonians depend.

Sincerely,

Justin Low  
Legislative Affairs Manager for Governance and Revenue