



**LEAGUE OF WOMEN VOTERS®
OF OREGON**

The League of Women Voters of Oregon is a 97-year-old grassroots nonpartisan political organization that encourages informed and active participation in government. We envision informed Oregonians participating in a fully accessible, responsive, and transparent government to achieve the common good. LWVOR Legislative Action is based on advocacy positions formed through studies and member consensus. The League never supports or opposes any candidate or political party.

February 20, 2017

To: Senate Committee on Finance and Revenue
Senator Mark Hass, Chair

Re: SJR 3 – Property Tax Amendment– **Comments**

The League of Women Voters of Oregon believes any tax proposal should be evaluated with regard to its effect on the entire tax structure. A tax system should be equitable, adequate, stable, easy to administer and as simple as possible. We support the use of the local property tax for partially financing local government and local services.

Because of these positions, the League supports amending the provisions of Article XI of the Constitution that were created by Ballot Measures 5 and 50. The result of these provisions has resulted in inequitable taxation in the same taxing districts. We also support the concept of a homestead exemption as contained in SB 151 if the complete package provides both adequate funding for local government services and a fair and equitable property tax system.

The result of Measures 5 and 50 has created a problem with compression, so that needed services are not provided because of the limitations of what a taxing district may receive from property taxes. Even though property values have grown in the years since these measures were passed, many districts are unable to provide the level of services which are needed because of the complication in how these measures are calculated. The property tax system is broken, and the League urges passage of property tax reform bills that address these issues.

Thank you for the opportunity to discuss this legislation.

Handwritten signature of Norman Turrill in black ink.

Norman Turrill
LWVOR President

Handwritten signature of Alice M. Bartelt in black ink.

Alice Bartelt
LWVOR Action Chair