



# POLK COUNTY

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ASSESSOR'S OFFICE

DOUGLAS SCHMIDT  
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House Committee on Transportation Policy  
HB 2745

Chair McKeown, members of the committee, thank you for allowing me to submit testimony today. My name is Douglas Schmidt and I am the Polk County Assessor.

The testimony today is on behalf of the Oregon State Association of County Assessors (OSACA). At this time, OCACA is **Neutral on HB 2745 but needing clarification.**

HB 2745 is a complex multi-faceted bill that would create a new umbrella transportation district with “zones” that could levy differing amounts. It appears that the umbrella transportation district can set a permanent rate, issue bonds and impose local option levies. It also appears the individual zones can set a permanent rate different from the umbrella transportation district, issue bonds and impose local options levies.

In order for assessors to determine bond payments and levy amounts, the district boundaries and the zone boundaries within the district must be clearly defined and identified.

A concern assessors have with the bill is there is no description or statutory reference on how the boundaries of the district and zones are identified and approved. These legal boundaries of the district and zones must follow the same approval criteria as any other new district. For the boundaries of the district and zones to be accepted, the boundary information must be submitted to the Oregon Department of Revenue and the county Assessor in accordance with ORS 198.720 and ORS 308.225.

In Section 2. (7) (lines 2 – 6 page 4) it states “if the boundaries of an affected city or county change, the area in which taxes are to be imposed shall also be adjusted to reflect the boundary change.” This paragraph does not identify the boundary change process. This process is spelled out in statute under ORS 198 and ORS 308.225 and must apply to any boundary changes for this district and its zones.

Thank you.