Property Tax Communications Toolkit



League of Oregon Cities

Cities are the messengers

- This stage of the communications campaign is focused on education: we need to build shared understanding of the problem before we talk about solutions.
- Cities are among the most trusted levels of government in Oregon. That makes **you** the campaign's most important messengers.

How to talk about the problem

- Lead with the problem, not a solution.
- Talk about impacts on people and the services they count on.
- Use local examples. One clear story is more persuasive than a page of statistics.
- Point to the system as the problem, not any person, party, or institution.
- Keep it nonpartisan. This affects every community in Oregon, rural and urban.

Show residents what you've already done

- **In every focus group, residents raised waste, mismanagement, and inefficiency on their own.**
- Residents want to see that the money they already pay is well spent before they'll hear a case about revenue.
- Lead with what your city has already done to cut costs, improve efficiency, and stay accountable.

Source: DHM Research focus groups and statewide survey for League of Oregon Cities, 2026

Three core messages

Oregon's property tax system is broken, forcing cities to cut the services residents count on.

Cities have responded by reducing staff and finding efficiencies, but there's no more fat to trim.

The property tax system is unfair by design.

Call to action:

Oregonians deserve a fair tax system that delivers for our communities.
Learn more at BrokenTaxSystem.org.

Getting ready for January

2026	2026	2027	2027
Now through December Get to know the toolkit, build your local story, and brief your council, staff, and partners.	**December 1 to 3: Legislative Days** If you connect with legislators, this is a good moment to share local stories.	**Week of January 4** The public campaign begins. Start posting on social media using the content calendar.	**January 11** The 2027 legislative session convenes.

What's in the toolkit

Explain the issue

- Explainer Video
- Explainer One-Pager
- Service Cuts One-Pager
- Fairness Graphic
- Research Summary One-Pager

Talk about it

- Talking Points
- FAQ
- Briefing Deck

Share it

- Social Media Toolkit for Cities
- Social Media Toolkit for Partners
- Drop-In Newsletter Content

Make it local

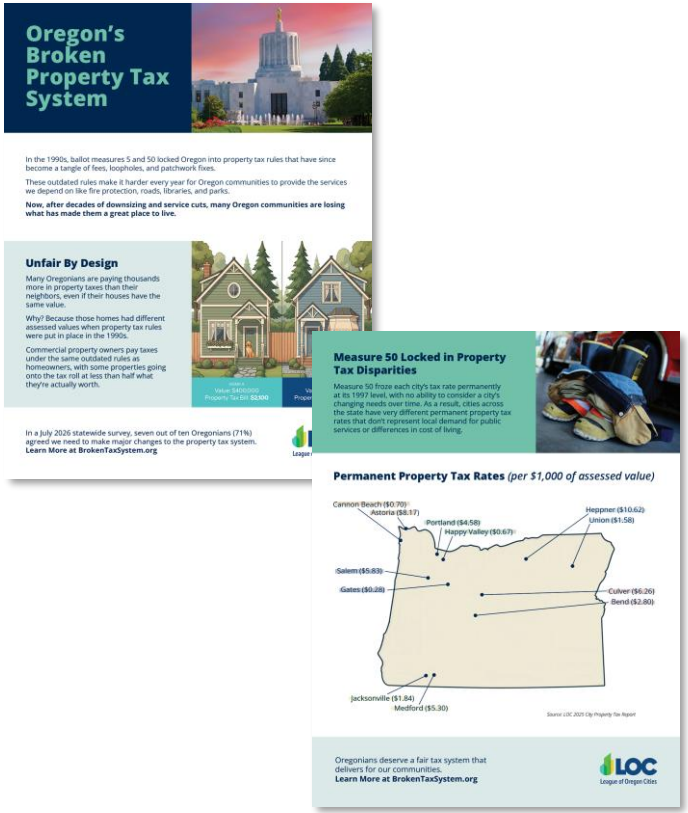
- Local Story Template
- Op-Ed and Letter to the Editor Template
- Media Pitch Guide
- Data and Fact Library

Video

Print-ready one-pagers

- **Explainer One-Pager:** a plain-language introduction for anyone new to the issue.
- **Service Cuts One-Pager:** real examples of service cuts in cities across Oregon.
- **Research One-Pager:** highlights from public opinion research on property taxes

Available as a print-ready PDF and as a Word template you can co-brand with your city's logo.



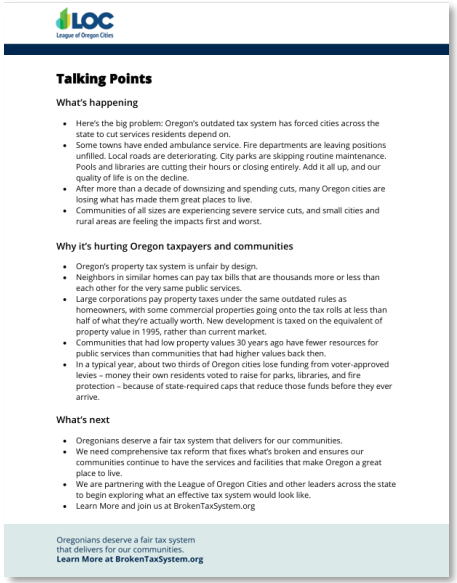
Graphics to share

Fairness Graphic: Similar Home Values, Very Different Property Tax Bills



Be ready for the tough questions

- **Talking Points:** what's happening, why it's hurting taxpayers and communities, and what's next.
- **FAQ:** plain answers to the questions you're most likely to hear, including:
  - *"Don't cities already have enough money?"*
  - *"Wouldn't changing the system raise my taxes?"*
  - *"Is this a Portland problem?"*



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Talking Points

What's happening

- Here's the big problem: Oregon's outdated tax system has forced cities across the state to cut services residents depend on.
- Some towns have ended ambulance service. Fire departments are leaving positions unfilled. Local roads are deteriorating. City parks are skipping routine maintenance. Pools and libraries are cutting their hours or closing entirely. Add it all up, and our quality of life is on the decline.
- After more than a decade of downsizing and spending cuts, many Oregon cities are losing what has made them great places to live.
- Communities of all sizes are experiencing severe service cuts, and small cities and rural areas are feeling the impacts first and worst.

Why it's hurting Oregon taxpayers and communities

- Oregon's property tax system is unfair by design.
- Neighbors in similar homes can pay tax bills that are thousands more or less than each other for the very same public services.
- Large corporations pay property taxes under the same outdated rules as homeowners, with some commercial properties going onto the tax rolls at less than half of what they're actually worth. New development is taxed on the equivalent of property value in 1995, rather than current market.
- Communities that had low property values 30 years ago have fewer resources for public services than communities that had higher values back then.
- In a typical year, about two thirds of Oregon cities lose funding from voter-approved levies – money their own residents voted to raise for parks, libraries, and fire protection – because of state-required caps that reduce those funds before they ever arrive.

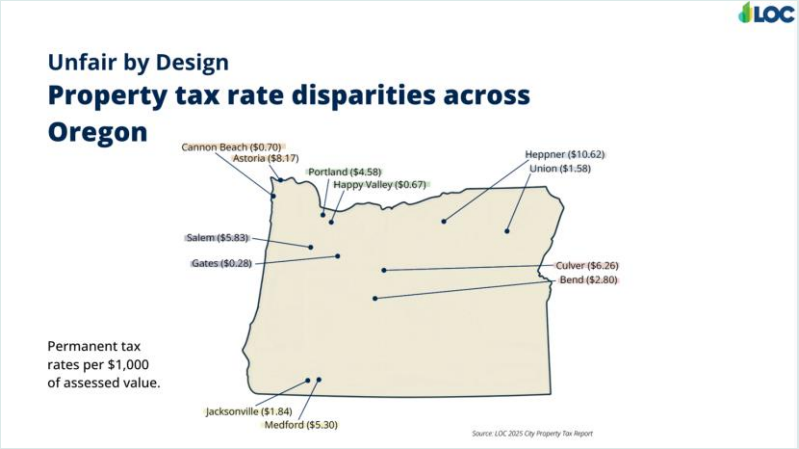
What's next

- Oregonians deserve a fair tax system that delivers for our communities.
- We need comprehensive tax reform that fixes what's broken and ensures our communities continue to have the services and facilities that make Oregon a great place to live.
- We are partnering with the League of Oregon Cities and other leaders across the state to begin exploring what an effective tax system would look like.
- Learn More and join us at BrokenTaxSystem.org

Oregonians deserve a fair tax system
that delivers for our communities.
Learn More at BrokenTaxSystem.org

A presentation you can give

- A ready-made presentation on the problem for legislators, councils, and community groups
- Swap in a local example (if available) wherever the deck calls for one.





Tell your city’s story

Step 1: Gather your details: the service affected, what changed, when, and who feels it, plus the steps your city has already taken to cut costs and improve efficiency.

Step 2: Drop them into the template.

Step 3: Share your story: social posts, newsletters, op-eds, presentations, and meetings with legislators.

In message testing, 81% of Oregonians found a fire chief’s story about unfilled positions convincing.

Ready-to-post social media

- Eight ready-to-post templates.
- A content calendar with one post a week, starting the week of January 4, 2027.
- You can customize the rate comparison post with your city's own permanent tax rate.



Newsletter content

- A short version (88 words) and a long version (~300 words), ready to paste.
- Headline options
- A place in the long version for your local story and the steps your city has taken to cut costs and improve efficiency.



City of Riverbend
COMMUNITY UPDATE

January 2027
Volume 12, Issue 1

City News | City Council | Parks & Recreation | Public Works | Library | Get Involved

BUDGET & CITY SERVICES

New Resource Explains Why Oregon Cities Are Cutting Services

There's a new resource for understanding the budget challenges facing cities across Oregon. BrokenTaxSystem.org, a project of the League of Oregon Cities, walks through how Oregon's property tax system, largely unchanged in more than thirty years, is making it harder every year for cities to keep pace with the cost of providing basic services.

For more than a decade, cities across Oregon have cut spending, found efficiencies, and reduced staff and services to keep up. There's no more fat left to trim, only the services residents depend on.

HERE IN RIVERBEND

Over the past five years, we've combined our water and street maintenance crews and switched every streetlight to LED, saving about $180,000 a year. Even so, the library closed on Saturdays this fall, and repaving on three neighborhood streets has been pushed back another year.

Similar home values, very different tax bills

Two homeowners with similar property values can pay wildly different tax bills for the same public services, just because their homes were built in different years. Some commercial properties go onto the tax roll at less than half what they're actually worth.

Upcoming

JAN 12 · 6:30 P.M.
City Council Meeting
City Hall Council Chambers and online. Agenda posted the Thursday before.

JAN 4 TO 15
Holiday Tree Collection
Set trees at the curb on your regular collection day, with lights and stands removed.

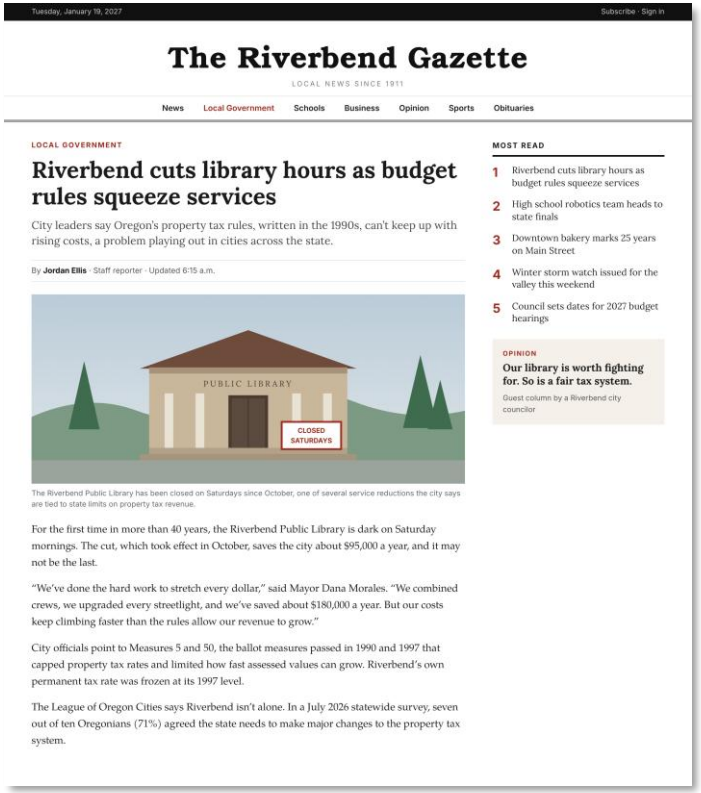
JAN 21 · 7:00 P.M.
Budget Committee Kickoff
Learn how the city builds its budget and how to share your priorities.

LIBRARY
Winter Hours
Open Monday through Friday, 10 a.m. to 6 p.m. Closed Saturdays and Sundays.

Winter Weather Ready?
Sign up for emergency alerts and find the snow route map at riverbend.gov/winter.

Getting into the local news

- **Op-Ed and Letter to the Editor Template:** open with something people love about your community, share one local example, and connect it to the statewide problem.
- **Media Pitch Guide:** find the reporter who covers city hall, lead with one local example, and keep the pitch concise.



Tuesday, January 19, 2027 Subscribe · Sign in

The Riverbend Gazette

LOCAL NEWS SINCE 1911

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LOCAL GOVERNMENT

Riverbend cuts library hours as budget rules squeeze services

City leaders say Oregon's property tax rules, written in the 1990s, can't keep up with rising costs, a problem playing out in cities across the state.

By Jordan Ellis · Staff reporter · Updated 6:15 a.m.

The Riverbend Public Library has been closed on Saturdays since October, one of several service reductions the city says are tied to state limits on property tax revenue.

For the first time in more than 40 years, the Riverbend Public Library is dark on Saturday mornings. The cut, which took effect in October, saves the city about $95,000 a year, and it may not be the last.

"We've done the hard work to stretch every dollar," said Mayor Dana Morales. "We combined crews, we upgraded every streetlight, and we've saved about $180,000 a year. But our costs keep climbing faster than the rules allow our revenue to grow."

City officials point to Measures 5 and 50, the ballot measures passed in 1990 and 1997 that capped property tax rates and limited how fast assessed values can grow. Riverbend's own permanent tax rate was frozen at its 1997 level.

The League of Oregon Cities says Riverbend isn't alone. In a July 2026 statewide survey, seven out of ten Oregonians (71%) agreed the state needs to make major changes to the property tax system.

MOST READ

1 Riverbend cuts library hours as budget rules squeeze services
2 High school robotics team heads to state finals
3 Downtown bakery marks 25 years on Main Street
4 Winter storm watch issued for the valley this weekend
5 Council sets dates for 2027 budget hearings

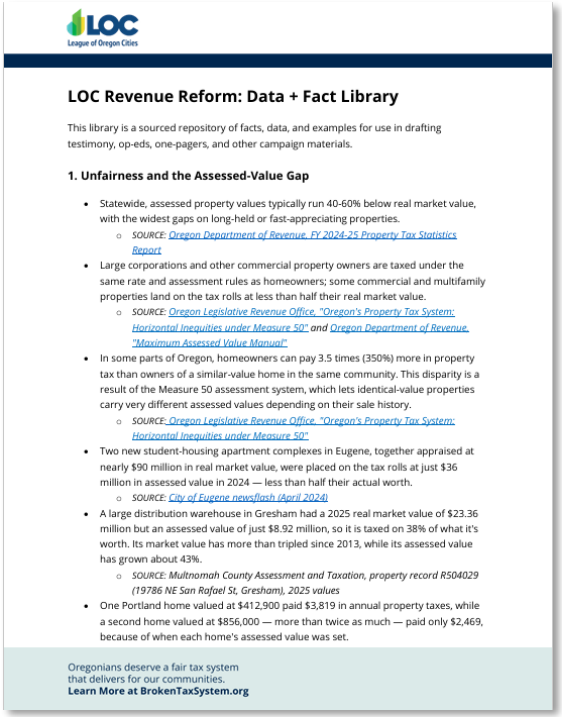
OPINION

Our library is worth fighting for. So is a fair tax system.

Guest column by a Riverbend city councilor

Facts you can cite

- A sourced collection of facts, data, and local examples for testimony, op-eds, presentations, and remarks.
- Organized by topic: unfairness, how the system works, local and regional examples, public opinion, statewide data, and national context.



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LOC Revenue Reform: Data + Fact Library

This library is a sourced repository of facts, data, and examples for use in drafting testimony, op-eds, one-pagers, and other campaign materials.

1. Unfairness and the Assessed-Value Gap

- Statewide, assessed property values typically run 40-60% below real market value, with the widest gaps on long-held or fast-appreciating properties.
  - *SOURCE: Oregon Department of Revenue, FY 2024-25 Property Tax Statistics Report*
- Large corporations and other commercial property owners are taxed under the same rate and assessment rules as homeowners; some commercial and multifamily properties land on the tax rolls at less than half their real market value.
  - *SOURCE: Oregon Legislative Revenue Office, "Oregon's Property Tax System: Horizontal Inequities under Measure 50" and Oregon Department of Revenue, "Maximum Assessed Value Manual"*
- In some parts of Oregon, homeowners can pay 3.5 times (350%) more in property tax than owners of a similar-value home in the same community. This disparity is a result of the Measure 50 assessment system, which lets identical-value properties carry very different assessed values depending on their sale history.
  - *SOURCE: Oregon Legislative Revenue Office, "Oregon's Property Tax System: Horizontal Inequities under Measure 50"*
- Two new student-housing apartment complexes in Eugene, together appraised at nearly $90 million in real market value, were placed on the tax rolls at just $36 million in assessed value in 2024 — less than half their actual worth.
  - *SOURCE: City of Eugene newsflash (April 2024)*
- A large distribution warehouse in Gresham had a 2025 real market value of $23.36 million but an assessed value of just $8.92 million, so it is taxed on 38% of what it's worth. Its market value has more than tripled since 2013, while its assessed value has grown about 43%.
  - *SOURCE: Multnomah County Assessment and Taxation, property record R504029 (19786 NE San Rafael St, Gresham), 2025 values*
- One Portland home valued at $412,900 paid $3,819 in annual property taxes, while a second home valued at $856,000 — more than twice as much — paid only $2,469, because of when each home's assessed value was set.

Oregonians deserve a fair tax system
that delivers for our communities.
Learn More at BrokenTaxSystem.org

Everyone has a role

- City managers and administrators: brief staff and council, add the one-pagers to budget materials, and share local data with legislators.
- Mayors and councilors: tell your city's story at public meetings, in op-eds, and in meetings with legislators, and invite community partners to get involved.
- Communications staff: post on social media, place the newsletter content, add the toolkit to your city's website, and pitch local reporters.

Bring your partners along

Who: chambers of commerce, firefighters, libraries and library foundations, AARP chapters, service clubs, neighborhood associations, counties, special districts, and community organizations.

What to share: the Communications Toolkit web page

What to ask: post on social media, share in their newsletters, sign up for updates, and share their own stories at BrokenTaxSystem.org.



Start this week

- [ ] Sign up for updates at BrokenTaxSystem.org.
- [ ] Download the toolkit and look up your city’s permanent tax rate.
- [ ] Write your city’s story using the Local Story Template.
- [ ] List two or three changes your city has already made to cut costs and improve efficiency.
- [ ] Brief your council and staff.
- [ ] Pick three local partners to share the toolkit with.
- [ ] Mark your calendar: start posting the week of January 4, 2027.

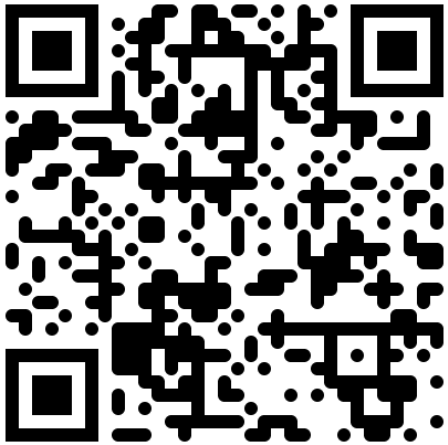
BrokenTaxSystem.org

Learn more, sign up for updates, share your story, and download toolkit materials.

Members-Only Toolkit

orcities.org/propertytaxtoolkit

Social media toolkits, talking points, the Local Story Template, newsletter content, media tools, the Briefing Deck, and the Data and Fact Library.



Questions?

Localized content and graphics:
Mike Westling, LOC Communications Consultant, mike@espousalstrategies.com

Media and legislative questions:
Nicole Stingh, LOC Legislative Director, nstingh@orcities.org

Tag @LeagueOfOregonCities when you post.

BrokenTaxSystem.org