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To: Mike Westling, Espousal Strategies

From: John Horvick & Tony Iaccarino, DHM Research

Re: League of Oregon Cities Property Tax Survey, #62028

From July 21 to 28, 2026, DHM Research conducted an online survey of Oregon residents. The purpose of the survey was to assess opinions on Oregon's property tax system and funding for local public services. The survey also tested messaging themes in support of property tax system reform.

Research Methodology

The online survey consisted of 504 Oregon residents and took approximately 12 minutes to complete. This is a sufficient sample size to assess opinions generally and to review findings by multiple subgroups.

Respondents were members of a professionally maintained online panel. Respondents were invited to the survey via email. A variety of quality control measures were employed, including questionnaire pre-testing and validation. A combination of quotas and weighting by age, gender, area, political affiliation, race and ethnicity, educational attainment, and income were used to match the demographic makeup of the general population.

Statement of Limitations

Any sampling of opinions or attitudes is subject to a margin of error. The margin of error is a standard statistical calculation that represents differences between the sample and total population at a confidence interval, or probability, calculated to be 95%. This means that there is a 95% probability that the sample taken for the study would fall within the stated margin of error if compared with the results achieved from surveying the entire population. The margin of error for this survey is: $\pm 4.4\%$.

DHM Research Background

DHM Research has been providing opinion research and consultation throughout the Pacific Northwest and other regions of the United States for over 40 years. The firm is nonpartisan and independent and specializes in research projects to support public policy making.

Espousal Strategies
League of Oregon Cities Property Tax Survey
July 21 - 28, 2026
Oregon Residents
N=504; margin of error $\pm 4.4\%$
12 minutes
DHM Research Project #62028

LANDING PAGE

Hello. We have some questions about issues important to your community.

The survey should only take a few minutes, and we think you will find the questions interesting. Your answers are strictly confidential.

First, we'll start with some demographic questions.

DEMOGRAPHICS

1. In what state do you live?

Response category	n=504
Oregon	100%
All other states	--

2. In what county do you live in? **[Drop-down box of all Oregon counties] [Autofill area as:]**

Response category	n=504
Tri-county	44%
Willamette Valley	27%
Rest of state	29%

3. What is your zip code? **[Open] [Autofill area as:]**

Response category	n=504
Tri-county	44%
Willamette Valley	27%
Coastal	7%
Central Oregon	8%
Southern Oregon	8%
Eastern Oregon	7%



4. In what year were you born? **[Open] [Autofill age as:]**

Response category	n=504
18 - 29	19%
30 - 44	28%
45 - 64	31%
65+	23%

5. How do you describe your gender?

Response category	n=504
Man	50%
Woman	50%
Non-binary or gender non-conforming	1%
Another way [Open]	--

6. Which of the following best describes your race or ethnicity? *You may choose more than one.*

Response category	n=504
African	n=2
Asian/Pacific Islander	5%
Black/African American	5%
Hispanic/Latino/a/x	14%
Middle Eastern/North African	1%
Native American/American Indian	4%
White/Caucasian	82%
Other	2%
White Alone	72%
POC	28%

7. What's the highest level of education that you have completed?

Response category	n=504
Less than high school	2%
High school diploma/GED	30%
Some college/2-year degree	34%
College degree/4-year degree	22%
Graduate/Professional school	12%



8. Which category best describes your gross household income, before taxes? Remember to include everyone living in your household. Your best estimate will do.

Response category	n=504
Less than \$25,000	17%
\$25,000 to less than \$50,000	14%
\$50,000 to less than \$75,000	18%
\$75,000 to less than \$100,000	12%
\$100,000 to less than \$150,000	18%
\$150,000 or more	21%

9. What is your party registration?

Response category	n=504
Democrat	32%
Republican	24%
Another party	6%
Not affiliated with a political party	32%
Not registered to vote	6%

10. **[If not affiliated with a party / not registered to vote]** Even though you are not affiliated with a political party, do you usually think of yourself as leaning more toward one of the major parties, or not?

Response category	n=192
Lean Democratic	31%
Lean Republican	11%
Do not lean toward either party	57%

11. What type of community do you live in?

Response category	n=504
Urban	28%
Suburban	50%
Rural	22%

12. How many years have you lived in Oregon?

Response category	n=504
0 - 5 years	12%
6 - 10 years	7%
11 - 19 years	13%
20 years or longer	69%

13. Do you rent or own your home?

Response category	n=504
Rent	36%
Own	57%
I have a different arrangement	8%



14. Do any children under age 18 live in your home?

Response category	n=504
Yes	32%
No	68%

VOTER MOOD

15. All things considered, would you say Oregon is headed in the right direction or do you feel things are off on the wrong track?

Response category	n=504
Right direction	36%
Wrong track	51%
Don't know	14%

ADEQUACY OF FUNDING FOR LOCAL PUBLIC SERVICES

16. Please indicate whether you agree or disagree with the following statement: *Local governments in my community have the funding needed to provide quality public services.*

Response category	n=504
Total Agree	50%
Strongly agree	13%
Somewhat agree	37%
Total Disagree	41%
Somewhat disagree	25%
Strongly disagree	16%
Don't know	9%

Now indicate whether you agree or disagree that local governments in your community currently have the funding needed to provide quality public services in the following areas: **[Randomize Q17-Q23]**

Response category	Total Agree	Strongly agree	Somewhat agree	Total Disagree	Somewhat disagree	Strongly disagree	Don't know
17. Police and public safety							
n=504	62%	22%	40%	32%	18%	15%	5%
18. Fire protection and emergency response							
n=504	69%	23%	46%	25%	15%	10%	6%
19. K-12 public education							
n=504	50%	17%	33%	43%	22%	21%	8%
20. Road and street maintenance							
n=504	45%	16%	30%	49%	30%	19%	5%
21. Parks and recreation							
n=504	64%	19%	45%	29%	18%	10%	7%
22. Libraries							
n=504	62%	23%	39%	29%	21%	8%	9%
23. Services that support lower income or vulnerable residents							
n=504	43%	15%	29%	49%	24%	24%	8%

24. **[If 6+ years of Oregon residency]** Over the last five years, would you say the funding for local governments in your community to provide quality public services has increased, stayed the same or decreased?

Response category	n=446
Increased	22%
Stayed the same	26%
Decreased	40%
Don't know	13%

OVERALL UNDERSTANDING OF PROPERTY TAX SYSTEM

25. How well would you say you understand Oregon's property tax system?

Response category	n=504
Total Well	52%
Very well	12%
Somewhat well	40%
Total Not well	42%
Not too well	28%
Not well at all	13%
Don't know	6%

INITIAL TEST: RATING OF PROPERTY TAX SYSTEM

26. Based on what you know right now, how would you rate Oregon's property tax system?

Response category	n=504
Net Works	40%
It works well and needs no changes	4%
It works but needs minor changes	36%
Net Doesn't work	40%
It doesn't work well and needs major changes	25%
It is fundamentally broken and needs to be completely reformed	15%
Don't know	20%



MESSAGE THEMES

Fairness

The following are statements showing how Oregon's property tax system affects how properties are taxed. For each, indicate how much it concerns you. **[Randomize Q27-31]**

Response category	Total Concerned	Very concerned	Somewhat concerned	Total Not concerned	Not too concerned	Not at all concerned	Don't know
27. [Neighbor assessment disparity] Oregon's property tax rules, established in the 1990s, mean neighbors in similar homes can pay thousands of dollars more or less than each other for the very same public services.							
n=504	82%	46%	36%	10%	7%	3%	8%
28. [No reset at sale] Oregon is the only state in the country where a property's assessed value does not reset to market value when it sells. This is one reason that properties can have assessed values that are 40 to 50 percent below their actual value.							
n=504	74%	40%	35%	18%	12%	5%	8%
29. [Split A Corporate treatment] In Oregon, large corporations pay property taxes under the same outdated rules as homeowners, with their properties going onto the tax rolls at less than half of what they're actually worth.							
n=252	83%	56%	26%	9%	5%	4%	9%
30. [Split B Corporate treatment] In Oregon, large commercial properties like stores, office buildings, and apartment buildings pay property taxes under the same outdated rules as homeowners.							
n=252	78%	42%	36%	15%	10%	5%	7%
31. [Regressive fees] Because of changes made to Oregon's property tax system in the 1990s, local governments now lean more heavily on fees and charges than most other states. These fees are typically charged at a flat rate, so households with the lowest incomes pay a larger share of their income.							
n=504	81%	50%	31%	11%	9%	2%	8%



Service Impacts

The following are statements about how Oregon's property tax system affects local government services. For each, indicate how much it concerns you. **[Randomize Q32-Q34]**

Response category	Total Concerned	Very concerned	Somewhat concerned	Total Not concerned	Not too concerned	Not at all concerned	Don't know
32. [Service cuts] Oregon's outdated tax system has forced cities across the state to cut the services residents depend on - including ending ambulance service in some communities, leaving police positions unfilled, and cutting hours at libraries and pools.							
n=504	84%	50%	34%	10%	8%	3%	6%
33. [Quality of life] After decades of downsizing and spending cuts, many Oregon communities are losing what has made them a great place to live.							
n=504	83%	47%	36%	12%	8%	4%	5%
34. [Rural hardest hit] Communities of all sizes are experiencing severe service cuts, and small cities and rural areas are feeling the impacts first and worst.							
n=504	86%	50%	36%	9%	6%	2%	5%

Local Control

The following is a statement about how Oregon's property tax system affects local decision-making. Indicate how much it concerns you.

Response category	Total Concerned	Very concerned	Somewhat concerned	Total Not concerned	Not too concerned	Not at all concerned	Don't know
35. [Levy erosion] 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.							
n=504	79%	43%	36%	13%	11%	3%	7%



Revenue Need

The following are statements about how Oregon's tax system affects funding for public services in local communities. For each, indicate how much it concerns you. **[Randomize Q36-Q38]**

Response category	Total Concerned	Very concerned	Somewhat concerned	Total Not concerned	Not too concerned	Not at all concerned	Don't know
36. [Fixed income] Like many Oregonians, cities and counties are on a fixed income and must make tough budget decisions. But due to outdated rules, their ability to pay for local services has grown far more slowly than the actual costs of providing those services.							
n=504	83%	43%	40%	12%	10%	3%	5%
37. [No more fat] For decades, cities across Oregon have done what they can to cut costs - finding efficiencies and reducing staff. At this point, this is no more fat to trim. Communities are now being forced to cut essential services and programs.							
n=504	82%	50%	32%	13%	8%	5%	5%
38. [Structural gap] For most Oregon cities, property tax revenue can only grow 3 percent a year, while the actual cost of providing services has risen far faster - creating a structural deficit that grows larger every year.							
n=504	77%	45%	33%	16%	11%	5%	7%



Broken Tax System

The following are statements about Oregon's overall tax system. For each, indicate how much it concerns you.

[Randomize Q39-Q41]

Response category	Total Concerned	Very concerned	Somewhat concerned	Total Not concerned	Not too concerned	Not at all concerned	Don't know
39. [Income tax reliance] Oregon relies on income tax more than any other state because it has no sales tax and limits property tax. But that income tax money generally doesn't go to cities, so cities don't have enough steady funding for police, parks, and roads.							
n=504	78%	47%	31%	17%	12%	5%	5%
40. [System failure] Oregon's tax system has become a tangle of outdated rules, patchwork fixes, and loopholes.							
n=504	86%	53%	33%	9%	6%	2%	5%
41. [Ballot budgeting] Oregon's property tax system forces cities to put funding for services like public safety, parks, and libraries up for a vote again and again. When an election fails, those services are the ones that get cut.							
n=504	81%	49%	33%	14%	10%	4%	4%



MESSAGE STORIES

How convincing, if at all, are the following examples that Oregon's property tax system needs fixing?

[Randomize Q42-Q46]

Response category	Total Convincing	Very convincing	Somewhat convincing	Total Not convincing	Not too convincing	Not at all convincing	Don't know
42. [Split A] The Johnson and Smith families live two miles apart. Their homes have the same market value today, but the Johnson family pays half the amount in property taxes. That's because those homes had different assessed values when the rules were put in place back in the 1990s.							
n=252	77%	43%	34%	15%	8%	7%	9%
43. [Split B] City A and City B have similar populations and needs. City A's older homes are still taxed on decades-old values that haven't kept pace with today's prices. City B's newer homes are taxed closer to full value. That means City A has half the revenue of City B, leaving it with short-staffed emergency response, neglected parks, and roads full of potholes.							
n=252	76%	36%	41%	20%	14%	6%	3%
44. A fire chief has had three positions vacant for over a year – not for lack of applicants, but because property tax rates are locked in at what they were 30 years ago, so they don't have enough revenue to fill them. When a call comes in, his crew responds with fewer people than safety standards recommend.							
n=504	81%	49%	32%	15%	8%	7%	4%
45. A city parks director has been told to stop routine maintenance on neighborhood parks and community walking paths. Because property tax rates are locked in at what they were 30 years ago, the playgrounds won't be inspected this year, and the broken bench near the ball field will stay broken.							
n=504	74%	39%	35%	22%	14%	8%	5%
46. An Oregon city has deferred maintenance on key roads for six years running. Each year the repair gets pushed because there's no money. Each year the cost to fix it grows, because what were once small routine repairs have now become big emergency repairs – ultimately costing taxpayers more.							
n=504	80%	46%	34%	15%	9%	6%	5%



OVERALL MESSAGE RANKING

47. You've read statements about several aspects of Oregon's property tax system. If you had to choose, rank them from most convincing to least convincing reasons to fix the property tax system. Rank them 1 through 5, where 1 is most convincing and 5 is least convincing.

Response category	Most convincing	2 nd most convincing	3 rd most convincing	4 th most convincing	Least convincing
Fairness – how similar homes can end up owing very different taxes, based on when they were bought, not what they're worth today	17%	21%	24%	19%	19%
Service impacts – how local funding shortfalls are already forcing cuts to fire, police, roads, parks, and libraries	35%	23%	18%	14%	10%
Local control – how state rules can override tax and budget decisions that local voters already approved	14%	24%	17%	22%	23%
Revenue need – how caps on property value growth keep tax revenue rising slower than the cost of running cities	9%	18%	24%	30%	20%
Broken tax system – how Oregon's overall tax system is broken and needs a full overhaul, not just small fixes	25%	14%	17%	15%	28%



INFORMED TEST: RATING OF PROPERTY TAX SYSTEM

People sometimes change their minds when they learn more about an issue.

48. Based on what you know right now, how would you rate Oregon's property tax system?

Response category	n=504
Total Works	23%
It works well and needs no changes	3%
It works but needs minor changes	20%
Total Doesn't work	72%
It doesn't work well and needs major changes	39%
It is fundamentally broken and needs to be completely reformed	32%
Don't know	5%

49. What final advice would you give to elected leaders about Oregon's property tax system? **[Open]**

Response category	n=504
Fix / Reform the system	26%
Lower property taxes / Improve affordability	16%
Make the system fairer / more equitable	11%
Manage funds and budget better	11%
Modernize & update outdated rules/valuations	10%
Protect & prioritize funding for essential services	10%
Listen to the public's concerns	7%
Protect low-income / working-class households	6%
Act now with urgency & accountability	5%
Increase property taxes for the wealthy/corporations	4%
Increase transparency & honor voter intent	4%
Explore alternative revenue sources	4%
Address housing affordability	4%
Protect seniors / fixed-income owners	3%
Change political leadership	3%
Work together, study & build consensus	3%
Learn from other states	3%
Address rural & urban gaps / Better local control	2%
Reject a sales tax / No new taxes	1%
Make changes gradually & carefully	1%
Educate the public about the system	1%
Leave it as-is / System works	2%
Other	4%
No advice/Don't know	9%

