

From: [N Whitcombe](#)
To: [Coffin Butte Landfill Appeals](#)
Subject: LU 24 027 PROPERTY TAX REVENUE
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Attached please find a paper on PROPERTY TAX REVENUE

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N J Whitcombe

WHITE PAPER ON REVENUES – REDUCED TAX REVENUES FOR BENTON COUNTY

BCC CUP CRITERIA: 53.215(2) -- UNDUE BURDEN ON PUBLIC SERVICES

LANDFILLS REDUCE PROPERTY TAX REVENUES & THEREFORE REDUCE TAX-FUNDED SERVICES

EXTREMELY ROUGH ESTIMATE: POTENTIALLY \$1,500,000 PER YEAR LOST REVENUE

SUMMARY

LANDFILLS ARE A “DISAMENITY;” **LANDFILLS REDUCE PROPERTY VALUES, AND**
LANDFILLS DISCOURAGE DEVELOPMENT IN THE AREA

REDUCED PROPERTY VALUES LEAD TO → **REDUCED PROPERTY TAX REVENUES**
UNDEVELOPED LANDS LEAD TO → **REDUCED PROPERTY TAX REVENUES**

REDUCED PROPERTY TAX REVENUES RESULT IN → REDUCED GOVERNMENT FUNDING

DETAIL

THE LANDFILL REDUCES PROPERTY TAX REVENUE COLLECTIONS THAT FUNDS SCHOOLS, EMERGENCY SERVICES, LIBRARIES, AND CITY AND COUNTY GOVERNMENT

AMENITIES – views, parks, good schools – **ADD** to property values, and consequently **INCREASE** property tax revenues. **DISAMENITIES** -- Landfills -- **REDUCE** property values, and consequently **DECREASE** property tax revenues.

Given a choice of developing a parcel of land that is near AMENITIES or DISAMENITIES, a developer will choose to develop the land near AMENITIES, because that is MORE PROFITABLE.

Most studies report that landfills depress property values in a radius of three miles (approximately 1,340 acres) from landfilling operationsⁱ. The impact is greater with high volume, highly visible landfills, like Coffin Butte.

Adair Village is the closest area of residential structures near the landfill. Home values in Adair are \$100,000 to \$150,000 below values in similarly-sized Benton County municipalities.

LANDFILL: Home values in **Adair** (population 1,028) are **\$425,000**, per Zillow

NO LANDFILL: Home values in **Philomath** (population 5,795) are **\$520,000**, per Zillow

NO LANDFILL: Home values in **Monroe** (population 677) are **\$565,000**, per Zillowⁱⁱ

If property values near the landfill average \$120,000 less on average than in surrounding same-size communities, that price disparity that could be explained by the presence of the landfill. If median effective tax rate in Benton County is .99%, that means that property tax collections for each home in the vicinity of the landfill are reduced by about \$1,200. Adair has about 550 homes within village bounds, if an additional 250 homes are outside the Adair city limits (but within the 3-mile perimeter that bounds the landfill)ⁱⁱⁱ, that means that there exists a property tax deficit of almost \$1 million/year as a result of the landfill disamenity.

Additionally, the existence of the landfill keeps **vacant land** from being developed. See the “HOUSING” white paper that describes the chilling impact of a disamenity such as a landfill on housing development. In the 1,340 acres where the landfill impacts property values, many homesites are zoned for housing but vacant. If there are only 100 of these, the impact on property tax revenue reduction could easily be \$500,000 or more in reduced revenues.

ENDNOTES LINKS TO CITED ARTICLES:

ⁱ Ready, Richard C.

“Do Landfills Always Depress Nearby Property Values?”

Rural Development Paper No. 27, May 2005

The Northeast Regional Center for Rural Development, Pennsylvania State University

PUBLICATION SUBMITTED UNDER SEPARATE COVER

ⁱⁱ Zillow is an imprecise method of estimating individual home values, and comparing Adair to Philomath/Monroe is also not apples-to-apples, so this is just a rough way of estimating the potential impact of the landfill on home values. Corvallis and Benton County realtors routinely advise clients that homes in the vicinity of the landfill are both lower priced and harder to sell. As the next note suggests, this paper is intended primarily to point out that the impact of the landfill on property tax revenues is potentially quite significant.

ⁱⁱⁱ It is difficult to get an accurate count of units without access to the Benton County GIS database. Calls to Benton County to ascertain more accurate information have not been productive. The estimates presented herein, \$1,000,000 & \$500,000 are extremely rough back of the envelope calculations, and are intended more to impress upon decision makers that the landfill revenues come with quantifiable costs that are easily quite significant, even if there is at present insufficient information available to accurately quantify these costs.

WHITCOMBE BRIEF STATEMENT OF QUALIFICATIONS

(CV including publications & awards available on request)

Nancy Whitcombe is qualified to evaluate issues involving real estate, real estate development, public finance, land use, and urban planning. She has experience soliciting and assessing documentation produced in the entitlement process. For decades, she has been involved in the land use process, both as a Planning Commissioner and as an applicant for land use entitlements.

She obtained her BA in Architecture from Princeton University and her Master’s Degree in Architecture and in Environmental Design with an Urban Planning concentration from the Architectural Association in London and the University of California at Berkeley. In 2014, she finished an accounting certification program at Austin Community College in Austin Texas. She was licensed as an architect in 1989, and as a registered LEED Green Building Professional by the US Green Building Council in 2009.

Since 2004 she has managed family-owned real estate holdings and has worked as an accounting professional specializing in issues involving real estate, estates, and trusts. From 1994 through 2004 she served as a Planning Commissioner in Colorado. Prior to that, as a partner in David Baker + Associates, she worked with developers to design, obtain entitlements for, and build thousands of affordable and market rate housing units in the Bay Area.