



POLK COUNTY

POLK COUNTY COURTHOUSE * DALLAS, OREGON 97338-3177
(503) 623-8173 * FAX (503) 623-0896

BOARD OF COMMISSIONERS

Commissioners
CRAIG A. POPE
JEREMY GORDON
LYLER MORDHORST

GREGORY P. HANSEN
Administrative Officer

TO: BOARD OF COMMISSIONERS

FROM: GREG HANSEN, ADMIN. OFFICER

DATE: JANUARY 25, 2023

SUBJECT: PUBLIC SAFETY OPERATING LEVY – RE-AUTHORIZATION

RECOMMENDATION:

The Polk County Board of Commissioners consider the following:

1. To place a Local Option Tax (operating levy) measure on the ballot for the May 16, 2023, general election to re-authorize the 2019 public safety levy in Polk County.
2. A local option tax (operating levy) in an amount not to exceed \$0.495/\$1,000 assessed value for the duration of five (5) years.
3. As part of the measure, the County would eliminate the final year of the 2019 voter approved public safety operating levy.

ISSUE:

Should the County Board of Commissioners consider placing on the ballot a measure to re-authorize the public safety operating levy for the May election of 2023?

BACKGROUND:

In 2015, the County asked the citizens to approve a 5-year, \$0.45/\$1,000 of assessed value operating levy to address public safety needs. The levy passed 56.38% to 43.62% with all but three precincts passing.

In 2019, the County was successful in re-authorizing the Public Safety levy for an additional five (5) years at a rate of \$0.425/\$1,000. We re-authorized that levy one year early to protect our initial investment in personnel that was established in the initial Public Safety levy.

As the current levy nears the end, it is time for the County to consider moving forward with a ballot measure to re-authorize a third levy to maintain our current Public Safety system.

QUESTIONS:

There will be some questions centered on the re-authorization. The following are some of the most likely asked questions:

1. **Why are we seeking re-authorization of the Public Safety levy?** At the time of initial approval in 2015, it was stated more than once that to maintain this level of service in the future, a continued re-authorization of the levy would be necessary. As a result, we went before the voters to re-authorize the levy in 2019. The County was successful in that effort and re-authorized the levy for an additional 5 years. It is now time again to consider a second re-authorization to maintain services.
2. **Why re-authorize a year early?** Re-authorizing in May of 2023 provides a guarantee in continuity of services. Waiting until the final year of the levy to re-authorize could cause the loss of employees due to the uncertainty of funding. Also, a major investment was made in the initial levy to hire and train law enforcement officers (approximately \$2,400,000) and failing to re-authorize could jeopardize that initial investment.
3. **What would the tax rate be?** At first glance, I would propose a tax rate of \$0.495/\$1,000. This amount would generate approximately \$3.83 million in the initial year of the new proposed levy. This tax amount would allow the County to maintain the existing staffing from the current operating levy. The increase of 7 cents over the existing levy is due to the cost associated with employees and operations.
4. **How many years would the levy be?** The recommended duration of the levy is 5 years. A levy of this length would last through fiscal year 2027-28.
5. **When would we hold the election?** The earliest we could get an Operating Levy on the ballot would be the May of 2023 election. A May election, if successful would allow the County to levy taxes in November of 2023. If approved, the re-authorization will eliminate the final year of the 2019 levy.

ALTERNATIVE:

The following are alternatives to consider:

1. Do nothing this upcoming May and re-authorize in November 2023 and/or May of 2024. This would maintain the final year of the existing 2019 levy and gives the County less opportunity to re-authorize a successor levy if needed.
2. Go forward with a May 2023 election, but change the amount of the levy that we are seeking re-authorization. Since this levy is pretty much staff driven increasing associated employees funded by the levy would increase the amount of the levy and decreasing the amount of employees would allow you to decrease the proposed levy amount.
3. Not seek another operating levy and live within existing funding. This option would require cuts in all programs throughout the General Fund including those programs receiving a General Fund transfer. Not recommended.

FISCAL IMPACT:

The revenue generated with an operating levy is dependent upon the amount of the tax rate. A tax rate of \$0.495/\$1,000 would generate approximately \$3,835,000 and allow the County to maintain the existing staffing from the existing levy.

As estimated by the County the \$0.495/\$1,000 local option tax will generate in the initial year \$3,835,000, \$3,989,000 in 2024, \$4,148,000 in 2025, \$4,314,000 in 2026, and in the final year \$4,487,000 in 2027.

Operating Levy Re-authorization

Timetable

Subject	Date
Internal Staff Recommendation	Nov/Dec of 2022
Latest Dates:	
BOC Meeting – Public Hearing – Local Option Tax	February 8, 2023
BOC Meeting – Board Order	February 22, 2023
Measure Delivered to the County Clerk	February 24, 2023
Measure Filed with County Clerk	March 16, 2023
Election	May 16, 2023
Formation of PAC	??????
Meeting with advocacy groups	??????

EXHIBIT A

NOTICE OF PUBLIC HEARINGS ON LOCAL OPTION TAX

Notice is hereby given that public hearings will be held before the Board of County Commissioners of Polk County, Oregon, on the following dates, locations and times:

Date	Location	Time
February 8, 2023	Polk County Courthouse 850 Main Street Dallas, OR 97338	9:00am and 6:00pm

Regarding the submission of the following question to the electors of the County at the election to be held May 16, 2023:

CAPTION:

POLK COUNTY PUBLIC SAFETY LOCAL OPTION TAX RE-AUTHORIZATION

QUESTION:

Shall Polk County authorize a five-year Public Safety local option tax of up to \$0.495/\$1,000 assessed value beginning 2023?

This measure may cause property taxes to increase more than three percent.

PURPOSE:

This measure re-authorizes Polk County to levy a five (5) year local option tax of up to \$0.495/\$1,000 assessed value beginning in tax year 2023. The purpose of the levy is to maintain funding to Public Safety services (Sheriff-Patrol, Sheriff-Jail, District Attorney Prosecution, Juvenile Detention, and Community Service) in Polk County. By re-authorizing the local option tax, you will be eliminating the final year of the approved 2019 local option tax.

All interested persons may attend and shall be given a reasonable opportunity to be heard. The location of this meeting is handicapped accessible. Please advise the Board of Commissioners (623-8173) if you will need any special accommodations to attend or participate in the meeting, at least 24 hours in advance.

BOARD OF COUNTY COMMISSIONERS
OF POLK COUNTY, OREGON

Jeremy Gordon, Chair

To be published in the Itemizer Observer: **January 25 and February 1, 2023.**

To be posted no later than: **January 20, 2023**

NOTICE OF LOCAL OPTION TAX
POLK COUNTY, OREGON

DRAFT

Notice is hereby given on Wednesday, February 8, 2023, that a measure election will be held in Polk County, Oregon on Tuesday, May 16, 2023.

The following shall be the ballot title of the measure to be submitted to the county's voters.

CAPTION: (10 words)

POLK COUNTY PUBLIC SAFETY
LOCAL OPTION TAX RE-AUTHORIZATION

QUESTION: (20 words)

Shall Polk County re-authorize a five-year Public Safety local option tax of up to \$0.495/\$1,000 assessed value beginning 2023?

This measure may cause property taxes to increase more than three percent.

SUMMARY: (175 words)

This measure re-authorizes Polk County to levy a five (5) year local option tax of up to \$0.495/\$1,000 assessed value beginning in 2023 for the purpose of providing funding to Public Safety (Sheriff-Patrol, Sheriff-Jail, District Attorney-Prosecution, Juvenile Detention, Court Security, and Community Service).

This re-authorization will be the second re-authorization of the original 2015 Public Safety Levy which re-established basic public safety service levels that primarily included 24 hour Sheriff's Patrol staffing and additional District Attorney Prosecution.

This re-authorization will eliminate the final year of the existing 2019 Public Safety Levy to ensure continuity of service by providing an additional five (5) years of funding, while increasing the levy amount from the current \$0.425/\$1,000 to \$0.495/\$1,000.

The re-authorization of this measure will have a net increase of \$17.50 on your total property taxes if your house has an assessed value, not market value, of \$250,000.

The estimated tax cost for this measure is an ESTIMATE ONLY based on the best information available from the County Assessor at the time of estimate. The \$0.495/\$1,000 local option tax will generate \$3,835,000 in 2023, \$3,989,000 in 2024, \$4,148,000 in 2025, \$4,314,000 in 2026, and \$4,487,000 in 2027.

Scenario #2

Assessed Value Growth

4.00%

2023 Levy Projections

		Cops (19)	DA's (5)	Juvenile Beds Comm. Corr/Svcs	additional	Total
2022-2023	\$	2,700,000	\$ 540,000	\$ 200,000	\$	\$ 3,440,000
2023-2024	\$	2,889,000	\$ 577,800	\$ 200,000	\$	\$ 3,666,800
2024-2025	\$	3,091,230	\$ 618,246	\$ 225,000	\$	\$ 3,934,476
2025-2026	\$	3,307,616	\$ 618,246	\$ 250,000	\$	\$ 4,175,862
2026-2027	\$	3,562,303	\$ 661,523	\$ 275,000	\$	\$ 4,498,826
2027-2028	\$	3,811,664	\$ 707,830	\$ 300,000	\$	\$ 4,819,494

LEVY

2022-2023	3,650,000.00		\$	0.490	
2023-2024	3,796,000.00	\$ 3,666,800			129,200.00
2024-2025	3,947,840.00	\$ 3,934,476			13,364.00
2025-2026	4,105,753.60	\$ 4,175,862			(70,108.50)
2026-2027	4,269,983.74	\$ 4,498,826			(228,842.02)
2027-2028	4,440,783.09	\$ 4,819,494			(378,710.47)
					(535,096.98)
2022-2023	3,688,000.00		\$	0.495	
2023-2024	3,835,520.00	\$ 3,666,800			168,720.00
2024-2025	3,988,940.80	\$ 3,934,476			54,464.80
2025-2026	4,148,498.43	\$ 4,175,862			(27,363.67)
2026-2027	4,314,438.37	\$ 4,498,826			(184,387.39)
2027-2028	4,487,015.90	\$ 4,819,494			(332,477.66)
					(321,043.92)
2022-2023	3,725,000.00		\$	0.500	
2023-2024	3,874,000.00	\$ 3,666,800			207,200.00
2024-2025	4,028,960.00	\$ 3,934,476			94,484.00
2025-2026	4,190,118.40	\$ 4,175,862			14,256.30
2026-2027	4,357,723.14	\$ 4,498,826			(141,102.62)
2027-2028	4,532,032.06	\$ 4,819,494			(287,461.50)
					(112,623.83)
2022-2023	3,762,000.00		\$	0.505	
2023-2024	3,912,480.00	\$ 3,666,800			245,680.00
2024-2025	4,068,979.20	\$ 3,934,476			134,503.20
2025-2026	4,231,738.37	\$ 4,175,862			55,876.27
2026-2027	4,401,007.90	\$ 4,498,826			(97,817.86)
2027-2028	4,577,048.22	\$ 4,819,494			(242,445.34)
					95,796.27

Department/Program	2022-23 Total Budget	General Fund Support	Levy Support	Dept./Program Revenue	Percentage of the Levy
Sheriff - Patrol	\$ 6,982,841.00	\$ 4,356,841.00	\$ 1,800,000.00	\$ 826,000.00	59.11%
Sheriff - Jail	\$ 7,144,699.00	\$ 5,722,699.00	\$ 570,000.00	\$ 852,000.00	18.72%
D.A. - Prosecution	\$ 1,920,104.00	\$ 1,337,104.00	\$ 500,000.00	\$ 83,000.00	16.42%
D.A. - Medical Examinier	\$ 74,173.00	\$ 74,173.00	\$ -	\$ -	
D.A. - Support Enforcement	\$ 465,337.00	\$ 135,337.00	\$ -	\$ 330,000.00	
D.A. - Victim's Assistance	\$ 431,277.00	\$ 201,277.00	\$ -	\$ 230,000.00	
Community Corrections	\$ 2,675,774.00	\$ 118,274.00	\$ -	\$ 2,557,500.00	
Community Service	\$ 419,918.00	\$ 29,918.00	\$ 100,000.00	\$ 290,000.00	3.28%
Emergency Management	\$ 605,119.00	\$ 5,119.00	\$ -	\$ 600,000.00	
Dog Control	\$ 200,000.00	\$ 110,000.00	\$ -	\$ 90,000.00	
Marine Patrol	\$ 72,000.00	\$ 5,000.00	\$ -	\$ 67,000.00	
Juvenile Fund - (Detention Beds)	\$ 1,177,500.00	\$ 725,000.00	\$ 75,000.00	\$ 377,500.00	2.46%
TOTALS	\$ 22,168,742.00	\$ 12,820,742.00	\$ 3,045,000.00	\$ 6,303,000.00	
Total General Fund	\$ 32,466,100.00				100.00%
Percentage of the General Fund	68.28%	57.83%	13.74%	28.43%	