

**POLK COUNTY BOARD OF COMMISSIONERS**

**DATE:** January 8, 2025  
**TIME:** 9:00 a.m.  
**PLACE:** Polk County Courthouse, Dallas, Oregon

**THE LOCATION OF THIS MEETING IS ADA ACCESSIBLE. PLEASE ADVISE THE BOARD OF COMMISSIONERS AT (503-623-8173), AT LEAST 24 HOURS IN ADVANCE, OF ANY SPECIAL ACCOMMODATIONS NEEDED TO ATTEND OR TO PARTICIPATE IN THE MEETING VIRTUALLY.**

**PAGE:** **AGENDA ITEMS**

- 1. CALL TO ORDER AND NOTE OF ATTENDANCE**
- 2. ANNOUNCEMENTS**
  - (a) Regular meetings of the Board of Commissioners are held on Tuesday and Wednesday each week. Each meeting is held in the Courthouse Conference Room, 850 Main Street, Dallas, Oregon. Each meeting begins at 9:00 a.m. and is conducted according to a prepared agenda that lists the principal subjects anticipated to be considered. Pursuant to ORS 192.640, the Board may consider and take action on subjects that are not listed on the agenda. The Board also holds a department staff meeting at 9:00am on every Monday in the Commissioners Conference Room at 850 Main Street, Dallas, Oregon.
  - (b) The Polk County Board of Commissioners will be holding a Public Hearing on January 8th, 2024 at 9:00 AM and 6:30 PM located at 850 Main St Dallas. The purpose of the Public Hearings is to gather public comments in regards to the consideration of placing a Fairgrounds/Event Center local option tax on the May 13, 2025 ballot.
  - (c) The Polk County Board of Commissioners will be holding a public meeting on January 8th, 2024 at 9:00 AM located at 850 Main St Dallas. The purpose of the public meeting is to designate a Hearings Officer hold a public hearing and receive the staff recommendation, hear testimony and receive evidence, and make a decision in regards to an application for a Solid Waste Transfer Facility Franchise.
- 3. COMMENTS (for items not on this agenda and limited to 3 minutes)**
- 4. APPROVAL OF AGENDA**
- 5. APPROVAL OF THE MINUTES FROM December 18, 2024**
- 6. APPROVAL OF CONSENT CALENDAR**
- 7. PUBLIC MEETING – SOLID WASTE TRANSFER FACILITY FRANCHISE DISCUSSION**
- 8. PUBLIC HEARING – FAIRGROUNDS/EVENTS CENTER LOCAL OPTION TAX**

**CONSENT CALENDAR**

- a) Polk County Resolution No. 25-01, In the matter of designating regular public meeting times and dates
- b) Polk County Order No. 25-01, In the matter of designating official newspapers for publication of County public notices

**THE BOARD OF COMMISSIONERS WILL MEET IN EXECUTIVE SESSION  
PURSUANT TO ORS 192.660.**

**RECESSED UNTIL 6:30 PM**

- 9. PUBLIC HEARING – FAIRGROUNDS/EVENTS CENTER LOCAL OPTION TAX**

**ADJOURNED**

POLK COUNTY PUBLIC MEETINGS AND PUBLIC HEARINGS  
GUIDELINE FOR CITIZENS

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REGULAR MEETING AGENDA

Regular meetings of the Polk County Board of Commissioners convene at 9 a.m. each Wednesday morning. Any person wishing to bring a matter before the Board at one of these meetings may do so by mailing or delivering written notice, concisely describing the nature of the item, to the Board of Commissioners, Polk County Courthouse, Dallas, Oregon 97338, by noon on the preceding Thursday. Unless otherwise announced, meetings are held in the Main Conference Room of the Courthouse.

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APPEARANCE OF INTERESTED CITIZENS

The Board sets aside a time at each regular meeting for comment by the public on subjects not appearing on the Agenda. Individuals may come forward and make any statement they wish, but not to exceed three (3) minutes in length, except as is required to give concise answers to questions from Board members. If the subject will require a lengthier presentation, or merits inclusion as an item on the Agenda of a future meeting, the Board shall schedule it accordingly.

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PUBLIC HEARING FORMAT  
Land Use

1. Chairman opens hearing.
  - a. Reading of hearing request or appeal statement.
  - b. Call for abstentions (ex parte contact or conflict of interest).
2. County staff presents background, summary and its recommendation (20-minute limit).
3. Applicant (Appellant) presents his/her case (15-minute limit).
4. Public testimony. Note that all testimony and evidence must be directed toward the applicable factual and legal criteria as identified in the record and/or during this hearing. Do not repeat previous testimony. Simply note for the record that you are in agreement with that earlier testimony. Your time to present testimony is limited. FAILURE TO RAISE AN ISSUE IN THIS HEARING, IN PERSON OR BY LETTER, OR FAILURE TO PROVIDE ADEQUATE SPECIFICITY TO AFFORD THE BOARD AN OPPORTUNITY TO RESPOND TO THE ISSUE MAY PRECLUDE LATER APPEAL TO LUBA ON THAT ISSUE.
  - a. Individuals in favor of the application or appeal.
  - b. Individuals against the application or appeal. At the discretion of the Chairman, an attorney, consultant, or other designated representative of two or more individuals may be allowed the combined time for each represented individual who does not speak, not to exceed 20 minutes. The Chairman may require proof of designation.
5. Rebuttal by Applicant (Appellant) (10-minute limit).
6. Questions from Board (discussion limited to individuals questioned by the Board).
  - a. Staff.
  - b. Applicant (Appellant).
  - c. Individuals testifying.
7. Chairman closes hearing and announces closing of Record.
8. Chairman announces date for deliberation and decision.
9. The Board's decision is deemed the final decision of Polk County. It may be appealed to LUBA within 21 days of its issuance in written form. The address and phone number of LUBA may be obtained from the Polk County Community Development Department and will also appear on the Notice of Decision which will be mailed to all persons who testify, submit comments, or print their name and address on the hearing attendance sheet at the back of the hearing room.

**POLK COUNTY BOARD OF COMMISSIONERS**  
**MINUTES December 18, 2024**

**1. CALL TO ORDER & ATTENDANCE**

At 9:00 a.m., Commissioner Pope declared the meeting of the Polk County Board of Commissioners to be in session. Commissioner Mordhorst and Commissioner Gordon were present.

Staff present:

Morgan Smith, County Counsel  
Matt Hawkins, Administrative Services Director

**2. ANNOUNCEMENTS**

Regular meetings of the Board of Commissioners are held on Tuesday and Wednesday each week. Each meeting is held in the Courthouse Conference Room, 850 Main Street, Dallas, Oregon. Each meeting begins at 9:00 a.m. and is conducted according to a prepared agenda that lists the principle subjects anticipated to be considered. Pursuant to ORS 192.640, The Board may consider and take action on subjects that are not listed on the agenda. The Board also holds a department staff meeting at 9:00 a.m. on every Monday in the Commissioners Conference Room at 850 Main Street, Dallas, Oregon.

**3. COMMENTS**

Robert Greenway provided public comment in regards to the issue he has with the Polk County District Attorney's Office.

**4. APPROVAL OF AGENDA**

**MOTION: COMMISSIONER GORDON MOVED, COMMISSIONER MORDHORST  
SECONDED, TO APPROVE THE AGENDA.**

**MOTION PASSED BY UNANIMOUS VOTE OF THE BOARD.**

**5. APPROVAL OF MINUTES OF December 11, 2024**

**MOTION: COMMISSIONER MORDHORST MOVED, COMMISSIONER GORDON  
SECONDED, TO APPROVE THE MINUTES OF December 11, 2024.**

**MOTION PASSED BY UNANIMOUS VOTE OF THE BOARD.**

**6. APPROVAL OF CONSENT CALENDAR**

**MOTION: COMMISSIONER GORDON MOVED, COMMISSIONER MORDHORST  
SECONDED, TO APPROVE THE CONSENT CALENDAR.**

**MOTION PASSED BY UNANIMOUS VOTE OF THE BOARD.**

The following items were approved by Motion under **5. APPROVAL OF CONSENT CALENDAR:**

- a) Polk County Contract No. 24-197, State Homeland Grant Award  
(Dean Bender, Emergency Management Manager)
- b) Polk County Contract No. 24-198, State Homeland Grant Award  
(Dean Bender, Emergency Management Manager)
- c) Polk County Contract No. 24-199, Marion County  
(Rosana Warren, Health Services)

There no need for an executive session and Commissioner Pope adjourned the meeting at 9:04 a.m.

**POLK COUNTY BOARD OF COMMISSIONERS**

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Craig Pope, Chair

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Jeremy Gordon, Commissioner

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Lyle Mordhorst, Commissioner



# 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

### MEMORANDUM

**TO:** Board of Commissioners  
**FROM:** Greg Hansen, Administrative Office; Austin McGuigan, Community Development Director  
**DATE:** December 23, 2024  
**SUBJECT:** Initiation of a Legislative Amendment to amend the text of the Polk County Zoning Ordinance

Wednesday, January 8, 2025

### RECOMMENDATION:

Designate a Hearings Officer to receive the Administrator's recommendation to approve a solid waste transfer franchise, hear testimony, review evidence and make a decision.

### ISSUE:

Should Polk County grant a solid waste transfer franchise to ReHub Polk?

### BACKGROUND:

On May 14, 2024 the Board of Commissioners received an unsolicited application for a solid waste transfer facility franchise from ReHub Polk, subsidiary of Apple Tree Holdings, LLC, a family-owned Oregon Company. On the following day, May 15, 2024, Morgan Smith, Polk County Legal Counsel, announced at a regularly scheduled Board of Commissioners meeting that Polk County received the application.

The franchise application proposes to construct an enclosed regional solid waste transfer facility that would collect solid waste from the public and from the franchised solid waste collection companies within Polk County. These types of facilities can presort waste, re-bulk it, and then transport it to final disposal locations, markets or larger transload facilities. This solid waste transfer facility franchise proposal includes the collection of solid waste, recycling, inert material and yard debris.

The Applicant has identified a location to construct the facility at the former Rickreall Dairy, 8845 Rickreall Road, Rickreall 97371. This location is zoned Exclusive Farm Use (EFU). The Applicant has a purchase option with the property owner. Establishing a solid waste transfer facility in the EFU zone would require a conditional use permit from Polk County. If Polk County grants a solid waste transfer facility franchise to ReHub Polk they would then need to apply for the conditional use permit. A conditional use permit land use process would evaluate the impacts of a detailed construction and operations proposal on surrounding farm and forest activities and the neighborhood.

This franchise application process is only to evaluate whether or not Polk County should grant a solid waste transfer facility franchise to ReHub Polk. If granted, a subsequent land use

application and approval would be required to establish the franchised facility at the former Rickreall Dairy site identified in the application. A conditional use permit could be denied, or approved with conditions to address potential negative externalities. If the conditional use application is denied, the franchisee could have an opportunity to establish the franchised transfer facility at another location.

Applications for a Polk County solid waste franchise are subject to Polk County Code of Ordinance (PCCO) chapter 70. Pursuant to PCSO 70.0706(1), applications shall be reviewed by the Administrator who shall make such investigation as deemed appropriate and who may request assistance of other persons as necessary. On May 21, at a regularly scheduled Board of Commissioners public meeting, Austin McGuigan, Polk County Community Development Director, gave an initial summary of the application and identified the need to collect supplemental information in order to determine whether or not the proposal was viable. Specifically, McGuigan suggested the Board have Staff consult with the collection franchisees and cities within the county in order to determine their interest in utilizing a regional solid waste transfer facility. Additionally, McGuigan recommended hiring a consultant to evaluate the proposal. The Board agreed, finding good cause to extend the processing time, and designated County Administrator Greg Hansen to lead the investigation with assistance from McGuigan.

Pursuant to PCSO 70.0706(3), upon the basis of the application, evidence submitted, and results of said investigation, the Administrator shall make a finding on, (1) the need for a transfer franchise; (2) the qualifications of the applicant; and (3) whether additional areas should be included or additional service or equipment should be provided. On the basis of said findings, the Administrator shall recommend to the Board whether the application should be granted, denied, or modified.

Polk County hired Bell & Associates, Inc. a consulting firm specializing in the financial and operational analysis of integrated solid waste management. Chris Bell is a certified public accountant. Chris Bell, CPA found that the investors in Apple Tree are experienced in the waste industry within Oregon; therefore, they understand the financial risks associated with constructing and operating a transfer station. To assist with their due diligence, Apple Tree contacted the engineering firm Maul Foster & Alongi, Inc, which has previous experience with solid waste planning and engineering projects within the Pacific Northwest, to draft the ReHub operations plan submitted with the application.

Polk County's solid waste management planning has been based on the Chemeketa Regional Solid Waste Management Program. This planning resulted in the solid waste policies and goals found in Element J of the Polk County Comprehensive Plan which state that, in accordance with the Chemeketa Plan, Polk County will pursue the development of the following:

- a. A solid waste transfer station in the Dallas-Rickreall area;
- b. A rural drop-box station at Falls City; and
- c. A backup landfill to serve in the event of an emergency.

For several decades, Polk County has benefited from close proximity to the Coffin Butte Landfill in Benton County where nearly all of the solid waste collected in Polk County is currently disposed. This proximity has helped to keep disposal costs low and long-term stability in the solid waste disposal market has minimized the need for additional facilities. A rural drop-box station is not currently needed in Falls City and it is not likely that a backup landfill to serve in the event of an emergency could be established in Polk County. A transfer facility, however, would open up opportunities to utilize other distant landfills in the event of an emergency or as disposal costs in the region continue to escalate as local disposal options and capacity diminish.

There is currently increasing uncertainty in the solid waste disposal market in our region. In August of 2020, the Yamhill County Board of Commissioners denied an expansion of the River Bend Landfill in Yamhill County. This landfill is currently closed to franchise haulers. In September 2024 Reworld (no affiliation to ReHub) informed Marion County that they would be closing operations of the incinerator in Brooks and would stop taking Marion County's waste on December 31.

These closures are putting further pressure on the Coffin Butte Landfill in Benton County which is beginning to reach the end of its operational life. The Benton County Planning Commission denied an application for an expansion of the Coffin Butte Landfill in 2021. Republic Services, who operate the landfill, ultimately withdrew the application on appeal to the Benton County Board of Commissioners in March of 2022. On June 21, 2024, Republic Services reported to the Benton County Board of Commissioners that the airspace and remaining capacity of the landfill is projected to result in 12.9 years of additional life. In their report, Republic Services stated that an approved conditional use permit would ensure continuity of disposal services while Benton County works to develop a Solid Materials Management Plan. In June of 2024 Republic services also submitted a scaled down conditional use application for expansion that could extend the life of the landfill for an additional 6 years. A decision on the expansion application has not been issued as of the writing of this memorandum.

Bell found that the funding, construction, and operation of a private transfer station to serve Polk County residents and businesses is now an option, given the uncertainties of the eventual closure of the Coffin Butte Landfill. According to Bell, the primary concern when planning a transfer station is the throughput of material, whether solid waste, recycling or a combination of both. If the material volume is not adequate, the facility will charge a higher fee than expected, which could further decrease the inbound volume and lead to its eventual failure. Without volume, the facility is financially impaired.

The Applicants rate impact analysis assumes that all of the mixed solid waste generated in Polk County would go through the transfer facility. A best-case scenario for rates. Their rate analysis also assumes all mixed solid waste is transported by truck to Eastern Oregon for disposal. A worst-case scenario for rates. Their rate analysis estimate, using composite variables, estimates the total monthly impact on residential customers in Dallas to be \$3.66, Independence \$4.91, Monmouth \$4.88, West Salem \$3.77 and Unincorporated Polk \$3.66. Staff utilized Bell & Associates to provide a more comprehensive independent rate analysis using similar assumptions and also provide a rate analysis for Falls City. In this analysis, Bell estimated lower monthly rate impacts to residential customers than the Applicant; Dallas \$2.70, Independence \$3.67, Monmouth \$3.75, West Salem \$1.86 and Falls City \$3.60. Bell also estimated a change in commercial disposal cost per ton as a percentage change: Dallas 3.8%, Independence 8.4%, Monmouth 8.8%, West Salem 5.8% and Falls City 8.8%; and a change in industrial disposal cost per ton as a percentage change: Dallas -2.1%, Independence 10.2%, Monmouth 11.6%, West Salem -0.1%, and Falls City 11.6%. These detailed analyses are available for review.

In order to determine whether or not there would be sufficient throughput volume to keep costs within the assumptions used in the rate impact analyses, Polk County needed to know whether or not franchised haulers would be willing to use the facility and whether or not cities would be willing to direct their franchise haulers to use the facility.

Pursuant to PCSO 70.0706(2), the Administrator shall notify the holder of, or an applicant for, another franchise for any part of the service area under consideration for a franchise or whose existing or proposed disposal site would reasonably be affected by the disposal site consideration.



Polk County Staff contacted all of the franchised haulers within Polk County, beginning in June of 2024, informed them of the application and offered to hold individual meetings. Staff conducted meetings with Valley Recycling and Disposal, Brants, and Republic Services. Recology chose not to meet with Staff. Meetings with the franchise haulers generally included in depth discussions about the projected impact on rates and efficiency. The haulers were generally in favor of the proposal. The Applicant was made available to answer questions and Polk County offered the use of Bell & Associates for additional third-party analysis. Valley Recycling and Disposal had specific concerns about the impact on commercial rates and utilized Bell & Associates to prepare a franchise specific rate analysis model utilizing assumptions and data provided by their accountant Kevin Grienger, Partner Singer Lewak Accountants and Consultants. This analysis is available for review. Republic Services, who also operate the Coffin Butte landfill, would like the facility to utilize the Coffin Butte landfill. None of the haulers, with the exception of Recology, objected to utilizing the transfer facility if approved by Polk County.

Polk County Staff then conducted similar meetings with cities located within Polk County, with the exception of Willamina who is served by Recology. These meetings included a joint worksession with the Cities of Independence and Monmouth City Councils, two public meetings with the City of Dallas City Council, a public meeting with the City of Falls City City Council, a public meeting with the City of Salem Solid Waste Committee and a public meeting with the City of Salem City Council.

Staff had robust conversations with the cities that were focused on rate impacts, efficiency, resilience in the wasteshed, and adapting to changes in waste disposal options in the Willamette Valley. Salem had concern about the routing efficiency of recycling collected in Salem. Salem also identified transportation efficiency gains if composting was permitted at the transfer facility. Dallas, Falls City, Independence and Monmouth all had a strong desire to keep rate impacts low. Additionally, all cities cited a need for and interest in the ability to permit dismantling of recreational vehicles at a franchised transfer facility. Polk County Environmental Health Staff expressed a desire to have a permanent location to conduct household hazardous waste collection events that use a third party to collect, transport and properly dispose of hazardous waste that is generated in the residential waste stream.

There was an understanding by all of the cities that the options and capacity for solid waste disposal in our region are diminishing and that we should be collaborating to provide continuity of service. Each of the cities expressed a willingness to explore utilization of Intergovernmental Agreements (IGA) between Polk County and each of the cooperating cities to address their individual operational needs and to utilize a franchised transfer facility in Polk County for mixed solid waste. These IGA's could ensure the throughput needed to keep costs low.

Based on this investigation and its findings outlined above, the Administrator concludes that: (1) there is a need for a transfer franchise; (2) the applicant is qualified and has demonstrated sufficient experience to ensure compliance with the Solid Waste Ordinance; and (3) the additional service of recreational vehicle dismantling should be included in the franchise and that the transfer facility should include adequate and appropriate space and equipment for Polk County to host household hazardous waste events. On the basis of said findings and conclusions, the Administrator recommends the Board grant the application.

After conducting these meetings, collecting supplemental information and developing a recommendation, the Administrator set a public meeting for January 8, 2025 for the Board of Commissioners to consider the application and the recommendation of the Administrator. On December 13, 2024 notice was sent to the all the holders of another solid waste franchise in any part of the service area and all incorporated municipal cities located within Polk County. Notice was published in the Itemizer Observer newspaper on December 25, 2024.



Pursuant to PCSO 70.0706(5), the Board of Commissioners shall consider the application and the recommendation of the Administrator; may require additional investigation to be made or information to be filed; may, after written notice to interested persons, call an informational hearing to permit interested persons to testify orally or in writing. The Board shall designate a Hearings Officer to receive the Administrator's recommendation, hear testimony and review evidence.

Pursuant to PCSO 70.0706(6) upon the basis of the application, any evidence or testimony submitted, and the Administrator's recommendation, the Hearings Officer shall make findings on the need for a transfer or disposal franchise, the qualifications of the applicant and whether additional area should be included; additional services provided; additional equipment, facilities, land or personnel be provided; whether conditions should be imposed on disposal; and, with respect to disposal sites, whether or not the site is economically feasible.

Pursuant to PCSO 70.0706(7), the Hearings Officer shall, upon the basis of the findings, grant, deny, or modify, or attach appropriate conditions, and shall transmit the results of such action to the applicant. Pursuant to 70.0706(8) the decision of the Hearings Officer becomes final upon review and ratification by the Board, unless the decision of the Hearings Officer is appealed to the Board or if the Board calls it up for review under PCSO 70.0708

#### **DISCUSSION / ALTERNATIVES:**

1. Direct Staff to set a public hearing before Leslie Howell, Polk County Hearings Officer, to receive Staff's recommendation to approve a solid waste transfer franchise, hear testimony, review evidence and make a decision; or
2. Other.

#### **FISCAL IMPACTS:**

PCSO 70.0714(3) sets forth that any transfer franchise shall pay for first (1st) year of operations, an amount equal to one dollar (\$ 1.00) per ton on all ORS chapter 459 Solid Waste and materials and one (1) percent of the gross receipts on all ORS chapter 459 Solid Waste. For each subsequent year thereafter, up to year five, the amount any transfer franchise shall pay shall increase by one (1) percent each year and one dollar (\$1.00 per ton each, to a maximum percent of five (5) percent and five dollars (\$ 5.00) per ton thereafter.



# 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: DECEMBER 5, 2024**

**SUBJECT: POLK COUNTY FAIRGROUNDS OPERATING LEVY**

### RECOMMENDATION:

The Polk County Board of Commissioners approve the following:

1. To place a Local Option Tax (operating levy) measure on the ballot for the May 13, 2025, general election to operate and maintain the Polk County Fairgrounds & Event Center.
2. A local option tax (operating levy) in an amount not to exceed \$0.15/\$1,000 assessed value for the duration of five (5) years.
3. Approve Resolution 24-13, which sets public hearings to receive public comment on the above proposed local option tax.
4. Ratify the publication of the attached hearing notice.

### ISSUE:

Should the County Board of Commissioners consider a Fairgrounds & Event Center operating levy for May 13th of 2025?

### BACKGROUND:

On November 12<sup>th</sup> the Polk County Fair Board voted to move a Local Option Tax forward to the Board of County Commissioners to consider placing on the May 2025 election an operating levy for the Polk County Fairgrounds.

Over the past four (4) years the Fairgrounds has made significant improvements to their facilities. Those improvements were made with monies from the State, ARPA, and Polk County General Fund. Unfortunately, those sources of revenue will either be going away (ARPA) or are not stable (State/Polk County).

Recently, a project list was developed for the next five years which totals \$4 million. The list (attached) includes required improvements (electrical, asphalt replacement, HVAC upgrades) and other improvements such as Main building, relocation of the maintenance shed and main office and lastly the development of a amphitheater/stage area in the northwest corner of the Fairgrounds property.

In our opinion, the only way to address these needs/improvements is through a new source of revenue. The best option for that revenue source is through a Local Option Tax (operating levy).

For that to occur, the Board of Commissioners must go through a public hearing process and pass a Resolution placing it on the ballot for consideration by the voters of Polk County (attached timetable).

#### **QUESTIONS:**

There will be some questions centered on the need for this levy. The following are some of the most likely asked questions:

1. **Why are we seeking a Local Option Tax (operating levy) for the Polk County Fairgrounds?** As the costs associated with operations and maintenance continue to increase and the ability for the County General Fund to pay for these costs, it is apparent that for the Fairgrounds to continue to provide services in the future, supplemental revenue is necessary.
2. **What would the tax rate be?** A levy rate of \$0.15/\$1,000 would generate approximately \$1,237,500 in the first year and would grow by 3%-4% annually thereafter for the next four (4) years.
3. **How many years would the levy be?** Five (5) years. A levy of this length would get us through June of 2029-30.
4. **When would we hold the election?** The earliest we could get an Operating Levy on the ballot would be the May of 2025 election. A May election, if successful would allow the County to levy taxes in November of 2025.

#### **ALTERNATIVE:**

The following are alternatives to consider:

1. Authorize a Local Option Tax (operating levy) as proposed by the Fair Board. Requires staff to put together the proper paperwork and public hearings to put it on the May 2025 election.
2. Go forward with a May 2025 election, but change the amount of the levy that we are seeking. Recommend a range not to exceed \$0.175/\$1,000 and not lower than \$0.10/\$1,000.
3. Not seek operating levy and live within existing funding. The result would be to push out necessary maintenance and infrastructure upgrades at the Fairgrounds complex.

#### **FISCAL IMPACT:**

The revenue generated with an operating levy is dependent upon the amount of the tax rate. A tax rate of \$0.15/\$1,000 would generate approximately \$1,200,000 in its initial year and allow the County to maintain current operations/maintenance and make improvements to the Polk County Fairgrounds.

1  
2 **BEFORE THE BOARD OF COMMISSIONERS**  
3 **FOR POLK COUNTY, OREGON**  
4

5 In the matter of calling for a Public )  
6 Hearing on the decision to submit to )  
7 the voters the question of approving a )  
8 Polk County Fairgrounds & Event Center )  
9 Local Option Tax (Operating Levy) in an )  
10 amount not to exceed \$0.15 per \$1,000 of )  
11 assessed value. )  
12

13 **RESOLUTION NO. 24-13**  
14

15 **WHEREAS**, the above matter came before the Polk County Board of Commissioners  
16 (hereinafter referred to as "County"), in regular sessions on November 13, 2024 and  
17

18 **WHEREAS**, the County recognizes that funds are needed to preserve and enhance our existing  
19 Fairgrounds & Event Center; and  
20

21 **WHEREAS**, the Board is considering whether it will submit substantially the following question  
22 to the electors of the County at the May 13, 2025, election:  
23

24 **Shall Polk County levy a five-year Fairgrounds & Event Center local option tax of**  
25 **up to \$0.15/\$1,000 assessed value beginning in fiscal year 2025-26? and**  
26

27 **WHEREAS**, Oregon Revised Statute 280.060 requires the County to conduct a public hearing on  
28 the proposed local option operating levy;  
29

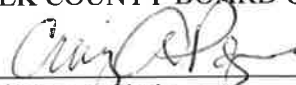
30 **NOW, THEREFORE, IT IS HEREBY RESOLVED** by the Board of Commissioners, County of  
31 Polk, that:  
32


33 **Section 1.** A public hearing shall be held on the 8th day of January, 2025 at 9:00 a.m. and 6:30  
34 p.m. in the Courthouse Conference Room, Polk County Courthouse, 850 Main Street, Dallas, Oregon  
35 97338, regarding the proposed local option operating levy.  
36

37 **Section 2.** The County hereby ratifies publication of a notice of hearing, in substantially the form  
38 attached hereto as Exhibit A, once each week for at least two successive weeks in the Itemizer-Observer,  
39 a newspaper published in the County and of general circulation throughout the County.  
40

41 Dated this 11th day of December, 2025 at Dallas, Oregon.  
42

43 **POLK COUNTY BOARD OF COMMISSIONERS**  
44

45   
46 Craig Pope, Chair  
47

48   
49 Lyle Mordhorst, Commissioner  
50

50 Approved as to Form:  
51

52   
53 Morgan Smith  
54 County Counsel  
55

50   
51 Jeremy Gordon, Commissioner  
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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
January 8, 2025	Polk County Courthouse Courthouse Conference Room 850 Main Street Dallas, OR 97338	9:00 am
January 8, 2025	Polk County Courthouse Courthouse Conference Room 850 Main Street Dallas, OR 97338	6:30 pm

Regarding the submission of the following question to the electors of the County at the election to be held May 13, 2025:

CAPTION: (10 words)

**POLK COUNTY FAIRGROUNDS & EVENT CENTER  
LOCAL OPTION TAX**

QUESTION: (20 words)

**Shall Polk County authorize a five-year Fairgrounds/Event Center local option tax of up to \$0.15/\$1,000 assessed value beginning 2025-26?**

PURPOSE:

**This measure authorizes Polk County to levy a five (5) year local option tax of up to \$0.15/\$1,000 assessed value beginning in 2025 for the purpose of providing funding to the Polk County Fairgrounds & Event Center for operations, maintenance and improvements.**

**Monies generated from the local option tax will be used for electrical replacement/upgrades, the resurfacing of parking areas, replacing interior walkways and paths, interior/exterior improvements to the main building, HVAC upgrades for multiple buildings, the relocation of the maintenance building, building a new main office where the maintenance building was located, and**

**the building of a new amphitheater/stage in the northwest corner of the property.**

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

**Craig Pope, Chair**

To be published in the Itemizer Observer: **December 18 and 25, 2024.**  
To be posted no later than: **December 18, 2024**

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4  
5 **BEFORE THE BOARD OF COMMISSIONERS FOR**  
6 **POLK COUNTY, OREGON**  
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8  
9 In the Matter of Designating )  
10 Regular Public Meetings )  
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12  
13 **RESOLUTION NO. 25-01**  
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15 **WHEREAS**, the effective and lawful operation of county government includes the  
16 holding of numerous public meetings; and  
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18 **WHEREAS**, in a number of instances, the public meetings that are held by Polk  
19 County occur on a regular basis and therefore can be designated in advance at the  
20 outset of the calendar year; and  
21

22 **WHEREAS**, it is the intent and desire of the Polk County Board of  
23 Commissioners that annual notice of regular meetings be announced by Resolution if at  
24 all possible;  
25

26 **NOW, THEREFORE, IT IS HEREBY RESOLVED** by the Polk County Board of  
27 Commissioners:  
28

- 29 1. The attached Exhibit "A" identifies regular public meetings, and designates  
30 the time and location for said meetings.  
31

32 Dated: January 8, 2025 at Dallas, Oregon.  
33

34 **POLK COUNTY BOARD OF COMMISSIONERS**  
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38 Craig Pope, Chair  
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41 Lyle Mordhorst, Commissioner  
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44 \_\_\_\_\_  
45 Jeremy Gordon, Commissioner  
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48 Approved as to Form:  
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51 Morgan Smith  
52 County Counsel



**POLK COUNTY**

**2025 Regular Public Meetings**

The Polk County Board of Commissioners will hold its regular meetings each Tuesday and Wednesday beginning at 9:00 a.m. in the main Conference Room of the Courthouse. Opportunity for public comment is given.

Department staff meetings each Monday, Thursday, and Friday between the hours of 9:00 a.m. and noon in the Board office. Matters for discussion and/or action will include on-going matters, upcoming matters, and new matters.

If a regularly scheduled meeting falls on a legal holiday, it will be rescheduled. Information may be obtained by calling the Commissioners' Office at (503) 623-8173.

The time and place of any special meeting will be stated when public notice of the meeting is given.

Information about meetings of Polk County's advisory boards, commissions, and committees may be obtained by calling the Commissioners' Office at (503) 623-8173.

Except as otherwise provided by law, all meetings are open and the public is welcome to attend.

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9 **BEFORE THE BOARD OF COMMISSIONERS**  
10 **FOR POLK COUNTY, OREGON**  
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12  
13 In the Matter of )  
14 Designating Official )  
15 Newspapers for Publication )  
16 of County Public Notices )  
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18  
19 **ORDER NO. 25-01**  
20

21 **WHEREAS**, Polk County is required by numerous provisions of state and local  
22 law to publish notice of its business, suits, actions and proceedings in one or more  
23 newspapers of general circulation in Polk County; and  
24

25 **WHEREAS**, the Itemizer-Observer is the only newspaper of general circulation in  
26 Polk County which is published in Polk County; and  
27

28 **WHEREAS**, the Statesman Journal is a newspaper of general circulation in Polk  
29 County that is published in Marion County; and  
30

31 **WHEREAS**, ORS 255.145 requires publication of ballot titles for district  
32 measures in a newspaper of general circulation within Polk County, which has been  
33 selected by the Board of Commissioners at its first regular meeting each year; and  
34

35 **WHEREAS**, ORS 311.615 and ORS 312.040 require the Board of  
36 Commissioners to identify a newspaper of general circulation within Polk County for  
37 publication of tax warrants and real property tax foreclosure lists and information; now,  
38 therefore:  
39

40 **The Polk County Board of Commissioners hereby orders that:**  
41

- 42 (1) The Itemizer-Observer is designated as the newspaper in which facsimile  
43 ballots for Polk County shall be published. A copy of this order shall be  
44 forwarded to the County Clerk by the Executive Assistant to the Board of  
45 Commissioners after adoption of this order; and  
46  
47 (2) The Itemizer-Observer is designated as the newspaper in which the  
48 County's real property tax foreclosure lists and service of warrants by  
49 publication shall be published; and  
50  
51 (3) The Itemizer-Observer and the Statesman Journal are both recognized as  
52 newspapers of general circulation in Polk County. Any time that the law  
53 requires that the County publish a notice of County business, suits, actions

1 and proceedings in a newspaper of general circulation in Polk County,  
2 either newspaper may be used to satisfy that requirement.  
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7 DATED this 8th day of January 2025, at Dallas, Oregon.  
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10 POLK COUNTY BOARD OF COMMISSIONERS  
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15 Craig Pope, Chair  
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20 Lyle Mordhorst, Commissioner  
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25 Jeremy Gordon, Commissioner  
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30 Approved as to Form:  
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Morgan Smith  
County Counsel