

**BEFORE THE BOARD OF COMMISSIONERS
FOR POLK COUNTY, OREGON**

In the matter of calling a Measure Election)
to submit a local option tax (operating levy))
measure to the voters of the County to)
authorize funding for the Polk County)
Fairgrounds & Event Center to address)
operational and maintenance needs at the)
site.)

RESOLUTION NO. 25-03

WHEREAS, the Polk County Board of Commissioners desires to submit a local option tax (operating levy) measure to the voters of the County to fund operational and maintenance needs at the Polk County Fairgrounds & Event Center; and

WHEREAS, Polk County Board of Commissioners conducted a public hearing on January 8, 2025 regarding the topic of the Fairgrounds & Event Center levy. The hearing was properly published and the hearings were held and testimony was heard, and that pursuant to provisions of ORS 280.060, the Board has the authority to impose a five-year local option tax in an amount not to exceed \$0.15/\$1,000 assessed value upon authorization by the majority of the legal voters of Polk County voting in the May 13, 2025, General Election, and that the Board finds that it would be in the best interests of the people of Polk County to proceed immediately to place this matter on the General Election Ballot;

NOW, THEREFORE, IT IS HEREBY RESOLVED:


Section 1. That a measure election is hereby called to submit to the voters the ballot measure attached to this Resolution as Exhibit "A." This ballot measure is for a five year local option tax for the purpose of funding operational and maintenance needs at the Polk County Fairgrounds & Event Center. The estimated outlay is included in the attached Exhibit.

Section 2. That the measure election shall be held in the County on Tuesday, May 13, 2025. As authorized by the County Clerk of Polk County, Oregon and the Oregon Secretary of State, the election shall be conducted by mail as provided by law.

Section 3. That the County directs the Administrative Officer to deliver to the elections officer of Polk County, Oregon no later than February 28, 2025 a Notice of Measure Election in substantially the form attached hereto, which by this reference is incorporated herein by County staff and for staff to complete any other necessary paperwork to place the above referenced local option tax upon the May 13, 2025 ballot.

Dated this 22nd day of January, 2025, at Dallas, Oregon.

POLK COUNTY BOARD OF COMMISSIONERS


Craig Pope, Chair


Lyle Mordhorst, Commissioner

Approved as to Form:


Morgan Smith
County Counsel

unavailable to sign
Jeremy Gordon, Commissioner

NOTICE OF LOCAL OPTION TAX
POLK COUNTY, OREGON

Notice is hereby given on Wednesday, January 8, 2025, that a measure election will be held in Polk County, Oregon on Tuesday, May 13, 2025.

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

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?

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

SUMMARY: (175 words)

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 the operations and maintenance of the facility (approximately 25% annually), and the remaining monies will be utilized to make improvements to the electrical system, the resurfacing of the parking areas, replacing interior walkways and paths, interior/exterior improvements to the main building, HVAC upgrades for multiple buildings, the relocation of the maintenance shed, construction of a new main office where the maintenance shed was located, and the building of a new amphitheater/stage in the northwest corner of the property.

The authorization of this measure will impact a property with an Assessed Value of \$300,000 (not Real Market Value) by increasing your current property taxes by \$45.00 in year one of the measure.

The \$0.15/\$1,000 local option tax will generate \$1,200,000 in 2025, \$1,248,000 in 2026, \$1,298,000 in 2027, \$1,348,000 in 2028, and \$1,400,000 in 2029 for a total of \$6,494,000. 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 and may reflect the impact of early payment discounts, compression, and the collection rate.

Request for Ballot Title

Preparation or Publication of Notice

SEL 805rev 01/16
OAR 165-014-0005

No later than the **80th day before an election**, a governing body that has referred a measure must prepare and file with the local elections official the text of the referral for ballot title preparation or the ballot title for publication of notice of receipt of ballot title. This form may be used to file the text of the referral and request the elections official begin the ballot title drafting process or file a ballot title and request the elections official publish notice of receipt of ballot title.

Filing Information

Election Date

May 13, 2025

Authorized Official

Greg Hansen, Administrative Officer

Contact Phone

503-623-8173

Email Address

hansen.greg@co.polk.or.us

Referral Information

Title, Number or other Identifier

Polk County Fairgrounds & Event Center Local Option Tax

This Filing is For☐ Drafting of Ballot Title Attach referral text.☒ Publication of Notice Ballot title below.

Ballot Title Additional requirements may apply

Caption 10 words which reasonably identifies the subject of the measure.

POLK COUNTY FAIRGROUNDS & EVENT CENTER LOCAL OPTION TAX

Question 20 words which plainly phrases the chief purpose of the measure.

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

Summary 175 words which concisely and impartially summarizes the measure and its major effect.

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 the operations and maintenance of the facility (approximately 25% annually), and the remaining monies will be utilized to make improvements to the electrical system, the resurfacing of the parking areas, replacing interior walkways and paths, interior/exterior improvements to the main building, HVAC upgrades for multiple buildings, the relocation of the maintenance shed, construction of a new main office where the maintenance shed was located, and the building of a new amphitheater/stage in the northwest corner of the property.

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By signing this document:

→ I hereby state that I am authorized by the county or city governing body to submit this Request for Ballot Title – Preparation or Publication of Notice.

Signature**Date Signed**