

TUESDAY WORK SESSION AGENDA
July 22, 2025
Courthouse Conference Room

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

**Approximate
Time**

AGENDA

- | | |
|-----------|--|
| 9:00 a.m. | 1. CALL TO ORDER – PLEDGE OF ALLEGIANCE |
| | 2. COMMENTS (for items not on this agenda and limited to 3 minutes. We encourage all community members to engage with public comments to the Board of Commissioners. However, out of respect for our audience and a general sense of decorum please refrain from vulgar, threatening or inappropriate language.) |
| | 3. APPROVAL OF THE AGENDA |
| | 4. APPROVE MINUTES OF July 15, 2025 |
| | 5. ASSESSOR DEPARTMENT UPDATE – Valerie Patoine |
| | 6. NON-LISTED ITEMS (Pursuant to ORS 192.640) |

Regular meetings of the Board of Commissioners are held on Tuesday and Wednesday each week. The meetings are held in the Board of Commissioners' 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 of Commissioners 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, Oregon.

The Polk County Board of Commissioners will be attending the Polk County Local Public Safety Coordinating Council meeting on August 4, 2025 at 12:00 p.m., located at 850 Main St., Dallas, OR 97338.

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 may schedule it accordingly.

POLK COUNTY BOARD OF COMMISSIONERS
TUESDAY MEETING MINUTES
July 15, 2025

1. At 9:00 a.m., Commissioner Pope declared the Tuesday meeting of the Polk County Board of Commissioners in session and led the Board and attending audience in the Pledge of Allegiance. Commissioner Gordon and Commissioner Mordhorst were present.

2. COMMENTS (for items not on this agenda):

None.

3. AGENDA: **COMMISSIONER GORDON MOVED, COMMISSIONER POPE
SECONDED TO APPROVE THE AGENDA**

**ALL VOTED YES.
MOTION PASSED BY UNANIMOUS VOTE OF THE BOARD.**

4. MINUTES: Commissioner Pope called for the approval of the minutes from June 24, 2025. The agenda had an incorrect date on it for this item.

**COMMISSIONER MORDHORST MOVED, COMMISSIONER GORDON
SECONDED TO APPROVE THE MINUTES OF June 24, 2025**

**ALL VOTED YES.
MOTION PASSED BY UNANIMOUS VOTE OF THE BOARD.**

5. POLK COUNTY SHERIFF UPDATE

Mark Garton, Polk County Sheriff, provided a department update to the Board. Sheriff Garton's update went over an activity summary from May 7th through July 8th, 2025 and he went over some "noteworthy" incidents. Sheriff Garton also went over crime & investigations, traffic safety & enforcement, arrests & agency assists, and he shared data from call and traffic stop totals. Sheriff Garton talked about their current staffing levels in his office and for the jail. He talked about some changes in Marine Patrol but he doesn't have much information as of now. Sheriff Garton gave a small preview of National Night Out, which is happening soon and he updated the Board on where they are at with the dog kennel. Sheriff Garton also shared a handout that went over an operational snapshot of the last two months. Commissioner Mordhorst thanked him and his team for all their hard work and asked him to elaborate on more on the numbers of citations and Sheriff Garton answered his question. Commissioner Gordon also thanked him for his work and asked him to talk a little more about the struggles happening with the marine boards funding. Sheriff Garton answered his question. Commissioner Pope shared his concerns with the marine board and applauds the fact that the Sheriff's Office is involved with them as much as he is. Commissioner Pope asked the Sheriff to elaborate more on the data he shared about inmates in the jail.

6. PROPOSED SPEED ZONE ON SOUTH OAK GROVE RD.

Todd Whitaker, Public Works Director, stated that he was here today to talk to the Board about a proposed speed zone request on South Oak Grove Road. Mr. Whitaker stated that there was a traffic pattern change that occurred on HWY 22 and 51 which is increasing traffic on South Oak Grove Road and due to complaints from local residents, ODOT reached out to Public Works asking if they would want to implement a speed zone of 25 mph.

APPROVED BY CONSENSUS OF THE BOARD

7. NON-LISTED ITEMS - (Pursuant to ORS 192.640, the Board of Commissioners considered the below identified non-listed items.)

None.

Commissioner Pope adjourned the meeting at 9:26 a.m.

Minutes: Nicole Pineda
Approved: July 22, 2025



ASSESSOR UPDATE

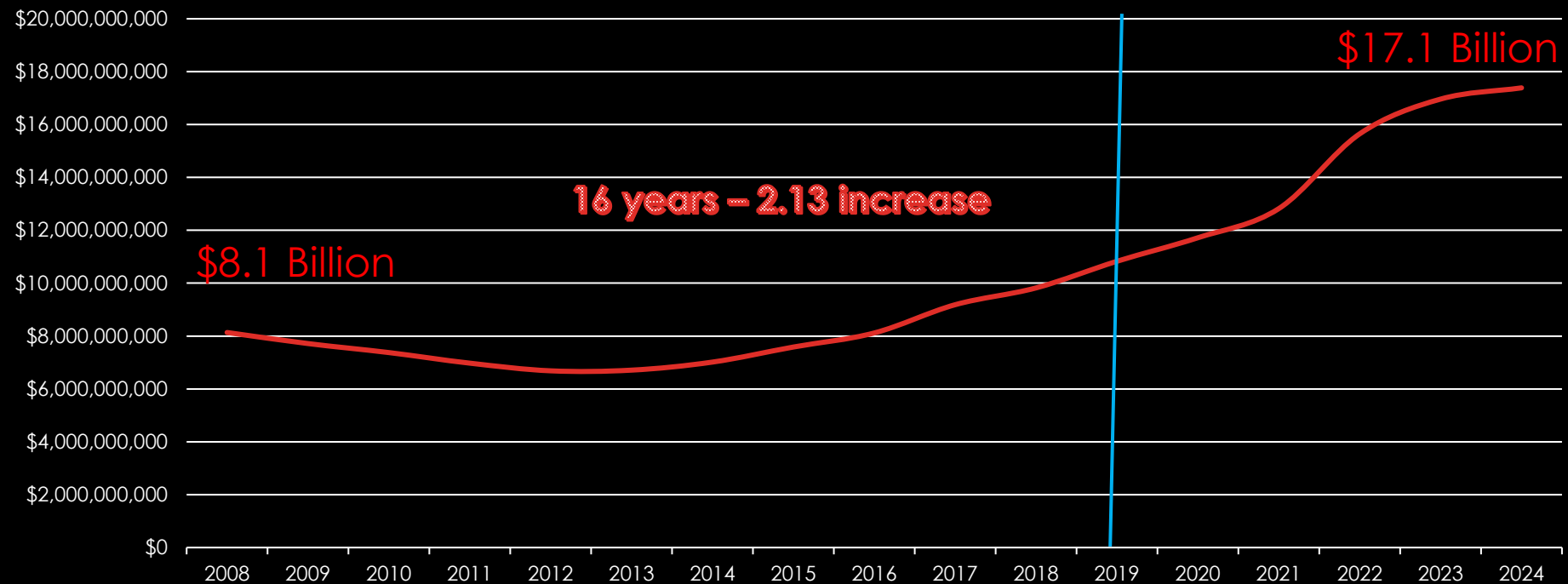
Valerie Patoine, Assessor

July 22, 2025

ASSESSOR UPDATE

Polk County RMV

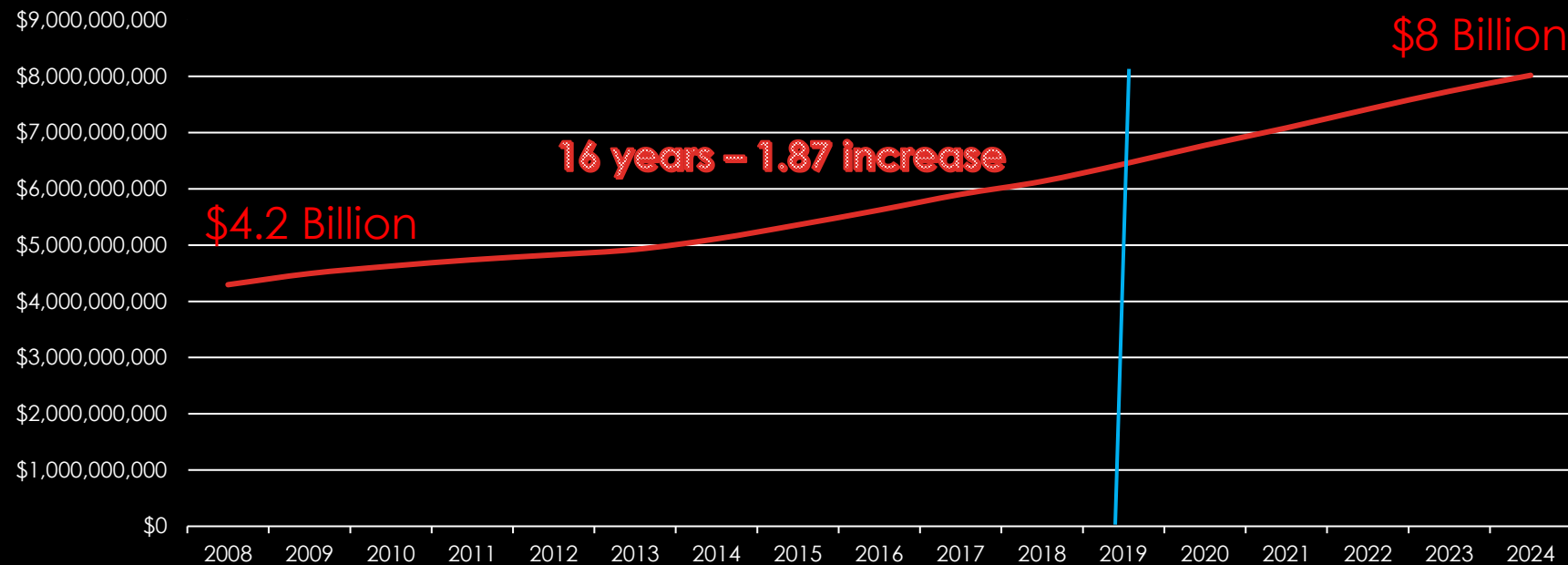
2008 - 2024



ASSESSOR UPDATE

Polk County AV

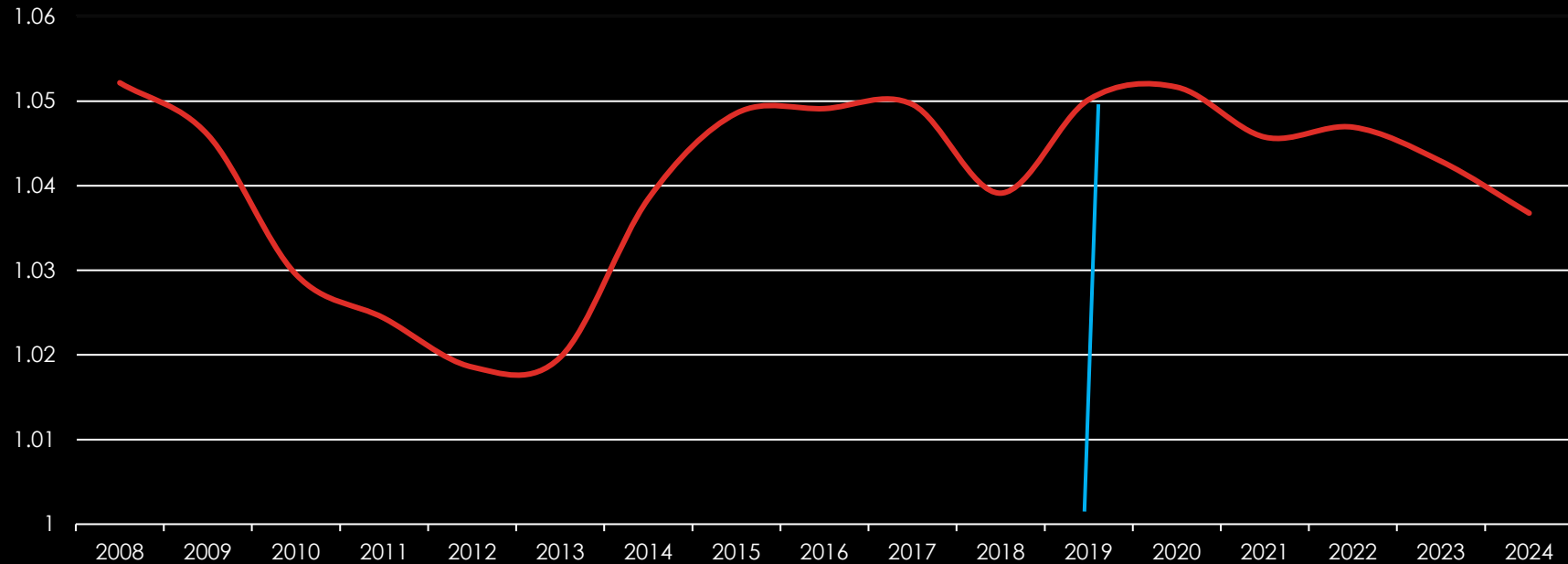
2008 - 2024



ASSESSOR UPDATE

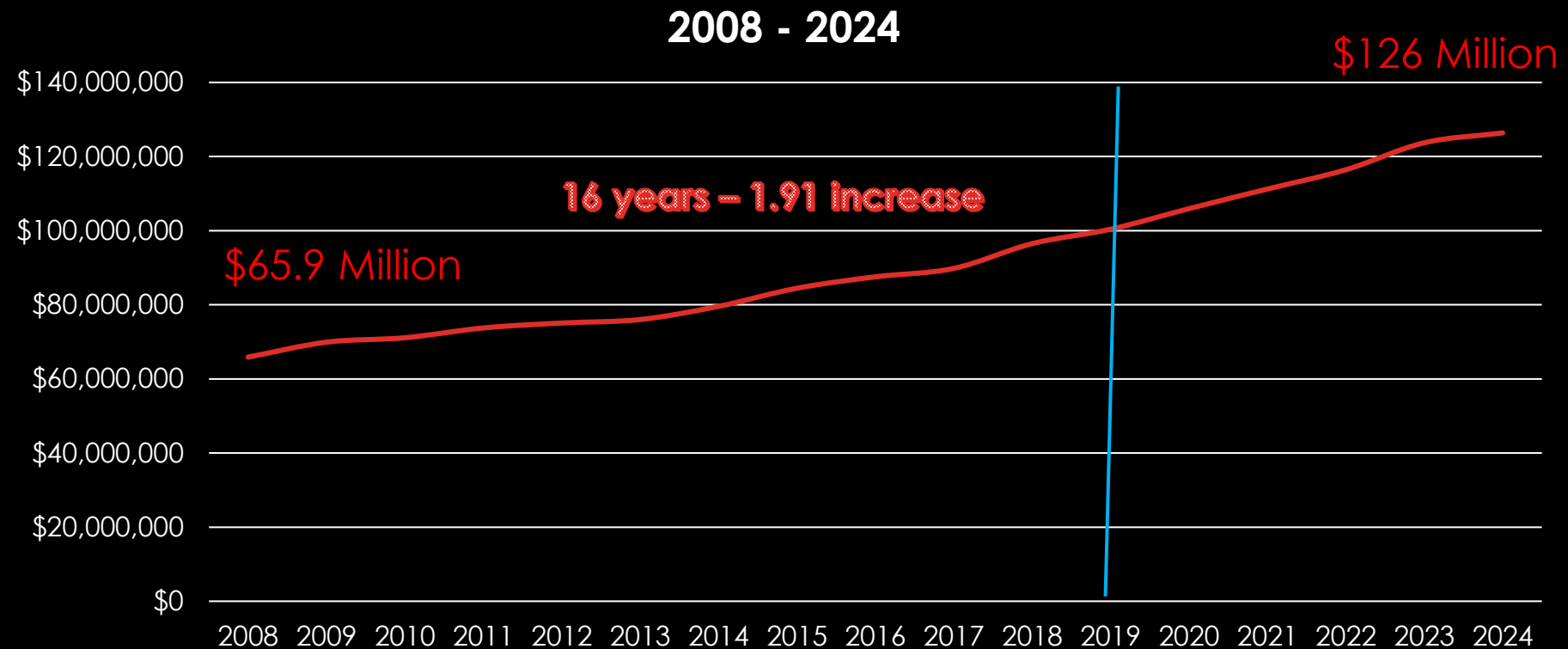
Polk County AV - % change

2008 - 2024



ASSESSOR UPDATE

Polk County Taxes



ASSESSOR UPDATE

WVMLS – Residential Average Sales Price in Polk County

Year	Ave Sales Price	% Increase/ Decrease
2025 YTD	\$507,816	1.06 (44% increase from 2020)
2024	\$477,735	.99
2023	\$478,264	1.01
2022	\$474,812	1.10
2021	\$431,252	1.22
2020	\$352,988	

ASSESSOR UPDATE

Office updates

- New appraiser starts in August
- Promoted within for the commercial/data analyst vacancy
- Currently recruiting for a temporary part-time hire for scanning
 - 111 file drawers that need to be scanned
 - 5 file drawers completed by staff over 1 year on a very part time basis

ASSESSOR UPDATE

Request for Reviews & PVAB (formerly known as BOPTA)

- Requests for Reviews – less than 25 per year for the last 5 years
- PVAB – less than 10 per year for the last 5 years
 - 2024 – 8 appeals
 - 3 Stipulated before the Board met
 - 1 withdrawn
 - 1 dismissed – not authorized to present
 - AT PVAB
 - 2 reduced (unit, same ownership)
 - 1 sustained

ASSESSOR UPDATE

Exemptions

- Enterprise Zone Update – 3 active
 - West Salem Machinery
 - \$29,700 (2023 and 2024 taxes).
 - New assets for 2025.
 - Ascentec Engineering
 - \$358,843 (2023 and 2024 taxes) When taxable will go to Urban Renewal.
 - New assets for 2025.
 - OpenRoad Global
 - \$43,000 (2024 CIP – Enterprise Zone taxes).
 - First year exemption for 2025.

ASSESSOR UPDATE

Exemptions

Community Solar ORS 307.175(5)

These solar farms are taxable while under construction. Once they have completed their local governmental electrical inspection prior to starting operations, they are granted exemption. We have two solar farms that were taxed while under construction, and are now exempt. Both solar farms are in TCA 4408. Districts affected are West Valley RFPD, Willamina School District, CCC, Polk Soil & Water, and Polk County.

\$57,000 in taxes removed from the roll in 2024-25.

\$80,000 in taxes removed from the roll for this year 2025-26.

ASSESSOR UPDATE

Exemptions

Community Solar ORS 307.175(5)

- 6 Community Solar farms
- 3 upcoming Community Solar farms (unknown if taxable while under construction)
- 3 taxable Solar Farms
 - 1 with no exemption (2024-25 taxes \$14,837.76)
 - 2 PILT agreements (\$15,400)

ASSESSOR UPDATE

What's Next?

- Appraisal training
 - Newly promoted Commercial/Data Analyst
 - New hire
- Digitizing our appraisal jackets
- Reappraisal Cycle work
- Farm/Forest reviews
- Cleaning up data from a commercial conversion
- Closing out the 2025-26 tax roll
 - Taking in budget documents
 - Finalizing map changes
 - Data clean up

ASSESSOR UPDATE

Legislative Update

SB 1094 – Veteran's exemption/tax credit

- Work started in the 2024 short session; hoping for a solution in 2025. Now working towards a solution in 2026.
- Chair Meek sponsored SB 1094. The bill got hung up for a couple months with LRO doing the math on the exemption amounts. We don't know why it took so long? After prodding, it passed the Senate 30-0.
- Died in the House as a result of collateral damage.
- We had time to get it heard in the House, but word was that the democratic leadership were holding up a bunch of bills as leverage to get Chair Meek to vote for the transportation package, and this was one of them.
- Starting NOW to ensure we get this passed in the short session of 2026.

ASSESSOR UPDATE

Legislative Update

HB 3518 – A&T Funding

- We were close, but in the end, we had several associations speak up in opposition that killed our bill. The largest opposition was Special Districts and LOC. They are looking for additional modifications including:
 - County Need allocation mechanism
 - Performance benchmarks
 - Creating protections or waivers for low-capacity taxing districts
 - Require approval for financial and operational plans before distribution of additional funds
- We will spend the interim to better understand our stakeholder's opposition and need.
- Special Districts believes it's a Core County Function

ASSESSOR UPDATE

Legislative Update

HB 3940 – Fire Districts/Fire Patrol

- Increases dual protection from 5 acres to 10, and now includes bare land. Heavy workload the first year (2026), but easy to administer from that point forward.
 - In light of A&T funding, this could be used to gain support from our Fire Chiefs.