



# Marion County

OREGON

Board of Commissioners

(503) 588-5212

(503) 588-5237-FAX May 5, 2015

**BOARD OF  
COMMISSIONERS**

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Commissioner David Brock Smith  
94235 Moore Street, Ste. 122  
Gold Beach, OR 97444

**Subject: Support for HJR 21 with Amendments**

Dear Commissioner Smith:

You asked for my support for HJR 21 as amended. The measure proposes an amendment to the Oregon Constitution that provides the rate of ad valorem property taxes imposed by a county for any property tax year may not be less than \$2.00 per thousand dollars of assessed value and excepts \$2.00 per thousand dollars minimum from compression under Ballot Measure 5 (1990).

The -1 amendment would narrow the focus of the bill and only apply the \$2.00 exception from Ballot Measure 5 compression to 13 distressed counties in Oregon, rather than to all 36 counties. This property tax rate for distressed counties would fund public safety and county services for their citizens. The current property tax rate for these 13 counties ranges from \$.5876 to \$1.7326 per thousand dollars of assessed value.

HJR 21 with -1 amendment also gives the voters of the State of Oregon the opportunity to vote on whether their tax resources should be used to subsidize another county's public safety services if a county declares a public safety fiscal emergency under HB 3453 (2013 Session).

Given the dire circumstances in Oregon's fiscally distressed counties, I support these proposed solutions. Let me know if you need additional information.

Sincerely,

Janet Carlson  
Commissioner

Proposes amendment to Oregon Constitution that provides that rate of ad valorem property taxes imposed by county for any property tax year may not be less than \$2.00 per thousand dollars of assessed value and excepts \$2.00 per thousand dollars minimum from compression under Ballot Measure 5 (1990). (The HJR 21-1 amendment would only apply the \$2.00 exception from Ballot Measure 5 compression to the 13 affected counties rather than to all 36 counties and is drafted to be implemented if needed)

Refers proposed amendment to people for their approval or rejection at next primary election. (May '16)

Affected Counties	Current Property Tax Rate	Population	
Clatsop	\$1.5338	37,190	
Columbia	\$1.3956	49,680	
Coos	\$1.0799	62,890	
Curry	\$0.5996	22,295	
★ ★ Deschutes -2 Amend	\$1.2783	160,140	
Douglas	\$1.1124	108,195	
Hood River	\$1.4171	22,875	
Josephine	\$0.5867	82,775	
Klamath	\$1.7326	66,740	
Lane	\$1.2793	354,000	
★ Linn Local Option	\$1.2736	118,035	★ 10 Co. 21%
★ Polk Local Option	\$1.7160	76,625	
Tillamook	\$1.4986	25,305	Total 13 Co. Pop. 1,186,745 (30%)
			Total Oregon State Pop. 3,930,065

This legislation only affects 13 out of 36 counties, leaving 23 counties permanent property tax rates (PTR) that already exceed the minimum \$2.00 per assessed \$1000 unaffected. (Although a few of the affected 13 counties have operational levies that; combined with their respective PTR, exceed the \$2.00 minimum. These counties would also be unaffected as their PTR would not become the \$2.00 minimum until such time as their operational levy expires) In 2013, the legislature passed HB 3453, which allows a county to declare a "public safety fiscal emergency for one or more counties where fiscal conditions compromise county ability to provide minimally adequate level of public safety services" This currently exist within a number of these 13 affected counties and other counties will soon be in similar fiscal distress. If HB 3453 is implemented by these counties, it would require the tax payers of all counties to contribute 50% of the costs to fund the declared counties "minimally adequate level of public safety services" at a level determined under the declared counties discretion. This current legislation, HJR 21, allows the voters of the State to set a minimum property tax rate of \$2.00 per assessed \$1000 for counties to fund public safety and county services to their citizens. It also gives the voters of the State of Oregon the right to vote on whether or not their tax resources should be used to subsidize another counties public safety services if a county declares a public safety fiscal emergency under HB 3453 (2013 Session).