



Permanent Tax Rate Limits

Considerations for Measure Elections

OACD Annual Meeting
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Session Objective

Provide information to Soil and Water Conservation Districts (SWCDs) regarding steps, planning considerations, and legal requirements relating to local measure elections.



Legal Authorities

- Oregon Revised Statutes (ORS)
- 568.803 (General Obligation Bonds)
- 568.805 (Special Assessments)
- 568.806 (Ad Valorem Tax)
- 568.807 (Electors Authorizing Taxation)
- 568.808 (Filing Legal Description / Map)



Local Option Tax or Permanent Rate Limit

- Oregon Department of Revenue Publication
 - Pages 5-6
- Rate per \$1,000 of Assessed Value
- Eligible for Permanent Rate Limit if district has never assessed a property tax
- Subject to Measure 5 Limits
- Double Majority - except November General Election



Getting Started

- Needs Assessment - Why does your district need taxing authority for...
 - General Obligation Bonds
 - Permanent Tax Rate
 - Local Option Tax
 - Special Assessments



So...Make Your Case

- Long Range Business Plan
- Describe your district' s
 - Customers
 - Goals, objectives and priorities
 - Proposed services, technical assistance, cost-share programs, etc.
 - Estimated budget needs (long-term)
 - Ability to leverage other resources



Determine District Needs

■ Staffing

- Current capacities
- Projected staffing needs
- Core functions (position descriptions)
- Contract or professional services

■ Regular, part-time, or limited duration employees

- Wages, benefits, and other expenses
- Training considerations and costs



District Needs - Continued

- Infrastructure Needs
 - Buildings
 - Vehicles
 - Equipment
- Purchase vs. lease
- Maintenance costs
- Insurance and risk management
- Other



Budget Development

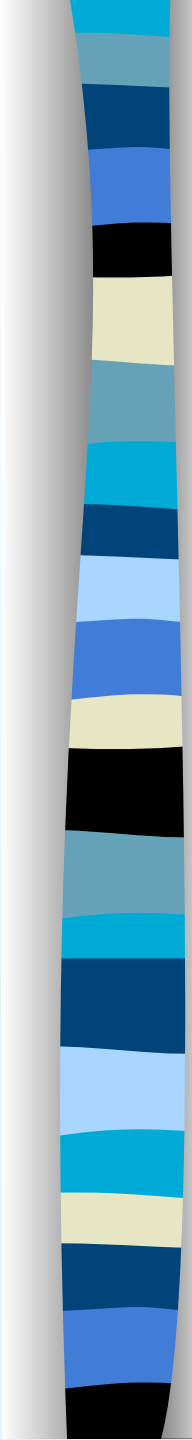
- Estimated annual operating expenses
- Reserve requirements
- Contingency
- Special program requirements
 - Cost-share or grant program
 - Conservation easements
- Projected future increases (any category)
- Use Oregon Local Budget Law format



Determine Levy Rate

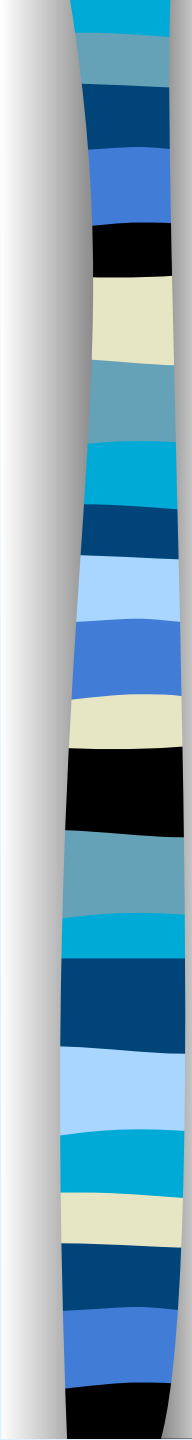
\$ _____ Budget = _____ Tax Rate

- Work with County Assessor
- Estimate Tax Rate that equates certain level(s) of funding
(e.g. \$0.05/\$1,000 assessed value = \$200,000)
- Plan for future growth (permanent means permanent)



Additional Tax Rate Considerations

- Compression
- Consider uncollectible taxes
- Potential growth of tax base (new construction)
- Other - See your County Assessor



Board Action - *Decision Time*

- District resolution to place measure on ballot
- Develop Ballot Title
 - Follow Oregon Department of Revenue guidance to develop caption, title, and summary information.
 - Review other ballot measures for comparison
 - Make sure ballot title and summary provides for all anticipated needs (district technical and administrative staff, district operations, contract services or professional services, outreach, vehicles, land, buildings, conservation easements, cost-share programs, other)



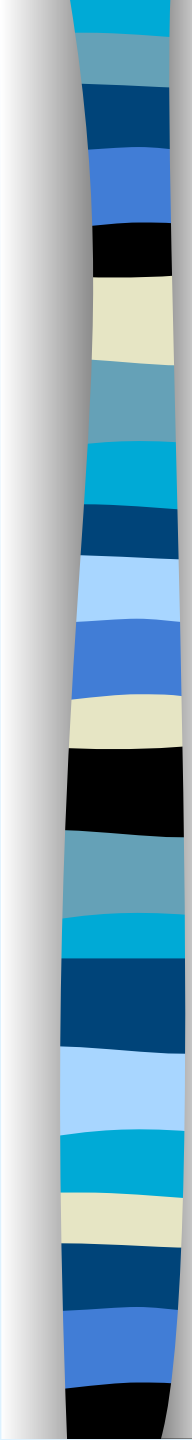
Election Costs

- District is responsible (Pass or Fail)
 - Can use Tax Revenue if measure passes
- Estimate cost of election (with county clerk)
- Determine payment plan
 - From what source of funds?
 - Time frame
 - Terms
- Negotiate with county (if desired) to:
 - Reduce or waive election costs
 - Agree to a structured repayment plan



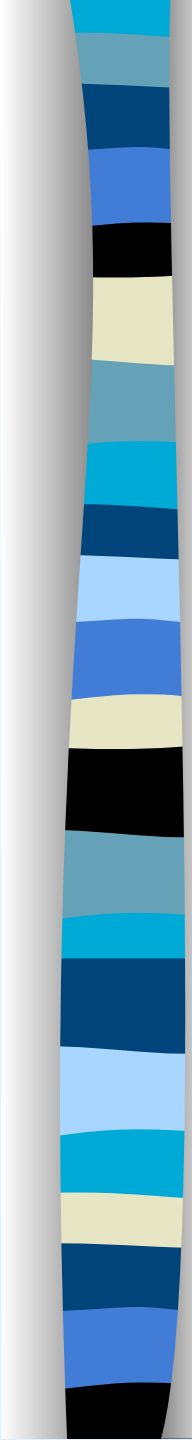
More Homework...

- Historical voter turnout
- Potential for competition on the ballot
- Review legal boundaries
- District GIS map - provide to county
- Address boundary changes early (if needed)
- Oregon Department of Revenue - Certify new boundaries by March 31 of year to levy tax



Almost There...

- Finalize ballot measure
- Seek review from:
 - ODA
 - Oregon Department of Revenue
 - Secretary of State's Office
- Submit to County Clerk by filing deadline.
- September 4, 2008 - Deadline for November 4, 2008 General Election
- Develop information for Voters' Pamphlet



Let the Campaigning Begin.....or Not!

- Know and follow rules and restrictions
 - Employees and campaigning
 - Use of public funds
 - Political Action Committees (PAC)
- Identify partners and build alliances
- Key community leaders
- Voter' s Pamphlet



Sources of Assistance

- Oregon Department of Revenue
 - Trainings, website, individual consultation
- County
 - Commissions, Assessor, Tax Collector, Clerk, others)
- Other SWCDs
- Oregon Department of Agriculture
- Oregon Secretary of State's Office
- Special Districts Association of Oregon
- Consultants



Record Keeping

- Gather facts and information
- Set up files
- Document your steps and actions
 - Record completed steps
 - Record unanswered (and answered) questions
 - Make calendar and timeline of tasks until election day



Final Thoughts

- If the Measure passes
 - Learn and follow Local Budget Law
 - Seek assistance
 - Do good conservation work
- If the Measure fails
 - Evaluate
 - Brainstorm potential strategies
 - Do good conservation work