

Josephine (JO) County (CO) Justice System (JS) & Public Safety Services (PSS)

JO CO Justice System & Public Safety Services

The 2012 expiration of federal funding for services resulted in two JO CO proposed levies as a solution. They both failed. **“Is JO CO providing an minimally adequate level of public safety services?”**

Property Taxes Are One of the Most Important Sources of Locally Generated Revenues for a County³

Property taxes are composed of three primary parts: 1) permanent rate and gap bond levies, 2) local option levies, and 3) bond levies. Most taxing districts can utilize any of these three types of taxes.

A county's permanent tax rate is the maximum rate it can impose without approval by voters.

Measures 5, 47, and 50³ The passage of Oregon statewide constitutional tax limitations in the 1990s, established permanent rates for each taxing district. **A county's permanent tax rate is the maximum rate it can impose without approval by voters. Taxes from the permanent rates are discretionary and fund the general operating budgets of the taxing districts.** They account for the single largest component of property taxes. The tax rate analysis does not include special taxing districts created to fund specific CO services such as enhanced law enforcement or libraries.

1. Hugo Neighborhood Association & Historical Society (HNA&HS). July 9, 2013. *Justice System Exploratory Committee*. Hugo, OR.

2. HNA&HS. July 24, 2013. *Hugo Neighborhood Association & Historical Society's Mission*. Hugo, OR.

3. Oregon Secretary of State. May 2012. *Oregon's Counties: 2012 Financial Condition Review*. Secretary of State Audit Report Kate Brown, Secretary of State Gary Blackmer, Director, Audits Division. Pages 3, 7-8. Salem, OR.

Oregon Permanent Tax Rates

Constitutional Property Tax Limitations⁴ Measure 50 limited total property taxes for each unit of property by fixing valuations and limiting annual increases in total taxes to three percent per year, with certain exceptions. **At the time Measure 50's limitations took effect, counties dominated by federal lands and shared federal forest receipts relied significantly less on property taxes than other counties. As a consequence, federal forest counties have relatively low tax rates**, e.g., Josephine at \$0.59 per \$1,000 of assessed valuation; Curry \$0.60; Coos \$1.08; Douglas \$1.11, compared to the statewide average of \$2.81. Under Measure 50, these became their permanent property tax rates, subject to “local option” increases with the approval of their voters only for temporary periods of time.

Taxes from the permanent rates are discretionary and fund the general operating budgets of the taxing districts.

Average Permanent OR CO Tax Rates³ The average permanent tax rate (PTR) among Oregon counties is \$2.81 per \$1,000 of assessed property value (AV). Josephine and Curry Counties have the lowest permanent tax rates and are the only counties with rates below \$1.00. Low permanent rates combined with limited taxable property can constrain a county's ability to raise revenues. To illustrate, Josephine County, with the lowest permanent tax rate of \$0.59 and 62% of its area in non-taxable federal lands, generated the least amount of local revenues at \$191 per capita in 2011.

4. Oregon Governor's Task Force. Final Report January 2009. *Governor's Task Force On Federal Payments And County Services*. Pages 32, 39 - 40, 48. Salem, OR.

JO CO, OR Permanent Tax Rate

Services of Permanent Tax Rates³ Today's counties provide a wide range of public services including: public health, mental health, community corrections, juvenile services, criminal prosecution, hospitals, nursing homes, airports, parks, libraries, land-use planning, building regulations, refuse disposal, elections, air-pollution control, veterans services, economic development, urban renewal, public housing, vector control, county fairs, museums, animal control, civil defense, and senior services.

Basic services include law enforcement, courts and DAs, juvenile services, community corrections, public health, mental health and addiction treatment, roads, assessment and taxation, and elections.⁴

Services of Special Taxing Districts⁴ Another option for ongoing increases in the county tax effort lies in the creation of special taxing districts for such services as sheriff's patrols, library services, emergency and agricultural extension services. A list of allowable purposes for such districts is contained in ORS 451.010. County service districts, which require voter approval, offer the advantage of a new permanent taxing rate for the services for which the districts are created.

At the time Measure 50's limitations took effect, counties dominated by federal lands and shared federal forest receipts relied significantly less on property taxes than other counties. As a consequence, federal forest counties have relatively low tax rates.

Want more information? Contact a member of the *Exploratory Committee*.

Exploratory Committee's Mission

Mission An independent Justice System and Public Safety Services Exploratory Committee (*Exploratory Committee*) to investigate the JO CO Justice System & Public Safety Services (JS&PSS) issue was formed under the leadership of the Hugo Neighborhood Association and Historical Society (HNA&HS).

Big picture ideas for the exploratory effort include the following.

1. Identifying the JS&PSS issue.
2. Identifying the JS&PSS sub-issues for research and analysis.
3. Identifying a range in level of services
4. Identifying a range of cost for services.
5. Identifying revenues for services.

The ultimate goal is an adequate justice system and public safety services. Is it possible to have a higher level of service for a lower cost? The purpose of the *Exploratory Committee* is to gather information adequate enough to understand the JS&PSS issues. This includes educational outreach efforts.

The *Exploratory Committee's* purpose is limited to investigating and researching the JS&PSS issues. It will not make evaluations of right or wrong, nor make recommendations on how to vote.

The contents of this brochure are expressions of the opinions and beliefs of those that contribute based on their thoughts and experiences. Hopefully, their efforts will assist the public toward informed decision-making.

- Donations Are Not Tax Deductible -

Edited by Mike Walker, Member, Exploratory Committee

HNA&HS Officers

Wayne McKy, Chair
Lis Butowitsch, Treasurer
Mike Walker, Education Chair



Exploratory Committee Members

Mike Walker, Chair
3388B Merlin Road # 195
Grants Pass, Oregon 97526
541-471-8271
Email: hugo@jeffnet.org

Wayne McKy, Member
Karen Rose, Web Master
Jon Whalen, Member

Justice System Exploratory Committee

<http://www.hugoneighborhood.org/justicesystemexploratorycommittee.htm>

HNA&HS

<http://www.hugoneighborhood.org/>

OREGON'S PERMANENT TAX RATES

Brochure Br. III.D.10.1
Justice System & Public Safety Services Series



July 12, 2013

Hugo Justice System Exploratory Committee