

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?”**¹⁻⁴

Average Permanent Tax Rates⁵ 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.

\$0.59 per 1,000 of AV: JO CO 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.

Total Tax Rate In JO CO

JO CO Taxes Example: 7/1/12 - 6/30/13

Property Description

Address XXX, Grants Pass, OR
1.69 acres
Map: 34-06-XX-00-00XXXX-00
Code: 05

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.

JO CO With Lowest Permanent Tax Rate: of \$0.59 per \$1,000

Values	2011-2012	2012-2013
REAL MARKET VALUE:		
Land	\$114,770	\$108,730
Improvement	\$169,120	\$158,160
Total	\$283,890	\$266,890
TAXABLE VALUES		
Assessed	\$239,120	\$246,900
Exemption	0	0
NET TAXABLE	\$239,120	\$246,290
LAST YEAR’S TAX (2011 - 2012)		\$1,479.52
THIS YEAR’S TAX (2012 - 2013)		
EDUCATION:		
3 RIVERS SCHOOL DIST		\$917.73
ROGUE COMM. COLLEGE		\$126.30
S.O ED. SERV. DIST		\$86.79
EDUCATION TOTAL		\$1,130.82
GENERAL GOVERNMENT:		
JOSEPHINE COUNTY		\$144.50
4-H/EXTENSION		\$11.30
GENERAL GOV TOTAL		\$155.80
EXCLUDED FROM LIMITATION:		
COUNTY BOND LEVY		\$41.25
3 RIVERS SCHOOL DISTRICT		\$137.90
EXCLUDED FROM		
LIMITATION TOTAL:		\$179.15
SPECIAL ASSESSMENTS:		
OR FORESTRY FIRE, TIMB		\$18.75
OR FORESTRY FIRE, SURC		\$47.50
SPECIAL ASSESSMENTS TOTAL		\$66.25
TAX TOTALS		\$1,532.02

2012 - 2013 JO CO Tax Rate Example: of \$6.22 per \$1,000

Total Taxes From 7/1/12 - 6/30/13 Real Property Tax Statement By Josephine County Tax Collector

\$1,532.02

Permanent Tax Rate (PTR) on \$246,290

General Tax Rate (GTR) on \$246,290

\$0.59 per 1,000 of Assessed Property Value (AV)

\$246.29 x \$0.59 per 1,000 of AV = \$145.31
Actual Tax was = **\$144.50**
[close enough]

Actual Tax was = \$144.50
\$246.29 x \$5.6336 per 1,000 of AV = **\$1,387.52**
\$1,532.02

Other Taxes, Levies, & Assessments (TLA) on \$246,290 = \$1,387.52

Total Total Tax Rate (TTTR)

PTR of \$0.585257 per \$1,000 = \$144.50
TLA of \$5.633683 per \$1,000 = \$1,387.52
TTTR of \$6.218940 per \$1,000 = \$1,532.02

Total Tax Rate = \$6.205022 per \$1,000 of AV
Not including tax rate for fire protection.

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

3. HNA&HS. July 9, 2013. *All Voters & Votes Are Legitimate*. Hugo, OR.

4. HNA&HS. July 24, 2013. *Government Needs Support*. Hugo, OR.

5. Hugo Justice System Exploratory Committee. Draft July 12, 2013.
Oregon’s Permanent Tax Rates. Hugo, OR.

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

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Justice System Exploratory Committee

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

HNA&HS

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

JOSEPHINE COUNTY TAXES EXAMPLE

Brochure Br. III.D.10.3.2
Justice System & Public Safety Services Series

Total Tax Rate = \$6.22 per \$1,000



Very Draft August 10, 2013

Hugo Justice System Exploratory Committee