# 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.
The Hugo Justice System Exploratory Committee
(HJSEC) believes an informed pubic will consider the
question: "Is JO CO providing an minimally
adequate level of public safety services?"

JO CO Permanent Tax Rate. JO CO has the lowest permanent tax rate of \$0.59 per \$1,000 of assessed value of all the COs in OR. However, the tax rate analysis does not include special taxing districts created to fund specific CO services such as enhanced law enforcement, libraries, rural fire protection, or actual costs for private fire protection when public services are not available. These "average" comparisons get tricky because it is almost always comparing apples and oranges to arrive at a comparison of permanent tax rates.

Average Permanent OR CO Tax Rates<sup>3</sup> 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.

## \$.0.59 per \$1,000 Property Value Permanent Tax Rate Versus

**Colonial Valley, Hugo, Jumpoff Joe, North Valley & Merlin** Rural neighborhoods outside of City of Grants Pass, Oregon are identified as communities at risk for wildfire in Josephine County, Oregon. They are not within a fire taxing district and are listed as "unprotected". Most neighbors do have fire services provided by private corporations that act as "fire departments".

- Rural Metro Fire Department
- Inland Fire Protection Agency (replacement?)
- Grants Pass Rural Fire Department

CO-Wide Fire Districts The concept of a county-wide fire district is a model that has not been used in Oregon which has over 150 individual rural fire protection districts (RFPD's). Neighboring Jackson County has 16 city fire departments and RFPDs. There are only two private fire protection services to unincorporated communities in Oregon (one city and one county)?

**JO CO Real Property Tax Statements** usually have the following.

- Education: 3 Rivers School Dist, Rogue Comm College, S.O Ed. Serv. Dist
- General Government
- 4-H/Extension Service
- Excluded From Limitation: County Bond Levy and 3 Rivers School District
- Special Assessments OR Forestry Fire, TIMB
- Special Assessments OR Forestry Fire, SURC

## JO CO OR Net Taxable Rate Adjusted

**JO CO Real Property Tax Statements** do not have tax assessments for the following.

Water
 Sewer
 Fire Protection

Josephine County OR Net Taxable Rate Adjusted This analysis will only address private fire protection in calculating an adjusted tax rate as a majority of landowners in the rural areas of JO CO have private fire protection services.

Mike Walker, Member of the HJSEC, has a subscription from the private fire department Rural/Metro for a maximum assessed value of \$239,126.00 at \$1.97 per \$1,000 of assessed value. This equals an equivalent annual tax of \$471.07.

- JO CO PTR of \$0.59 per \$1,000 AV
- Private Fire Subscription of \$1.97 per \$1,000

**Walker Tax Rate Adjusted** at \$2.56 per \$1,000 AV is very close to the average PTR among OR COs at \$2.81 per \$1,000 of AV.

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

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

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

<sup>3.</sup> 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. Brochure III.H.4.2, Justice System & Public Safety Services Series. Salem, 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.
- 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 pubic 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**

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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/

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### JOSEPHINE COUNTY, OR NET TAX RATE ADJUSTED

Brochure Br. III.D.10.3.5
Justice System & Public Safety Services Series



A \$2.56 Cost per \$1,000 Assessed Value Is Very Close to the Average Permanent Tax Rate among Oregon Counties at \$2.81 per \$1,000 of Assessed Value

Very Draft July 12, 2013

Hugo Justice System Exploratory Committee