

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.¹⁻⁴ **“Is JO CO providing a minimally adequate level of public safety services?”**

Hugo Justice System Exploratory Committee (HJSEC)²

This educational brochure is part of the HJSEC’s adequate information analysis.⁵⁻⁷

ADEQUATE ANALYSIS: TAXES The HJSEC considers the definition of taxes broadly. For its analysis it includes a compulsory contribution to state revenue, levied by the government on workers' income and business profits or added to the cost of some goods, services, and transactions (e.g., duty, tariff, excise, customs, dues, levy, toll, impost, tithe, charge, fee - "they have to pay tax on the interest", etc.). For many citizens taxes are considered a strain or heavy demand (e.g., burden, weight, demand, strain, pressure, stress, drain, imposition - "a heavy tax on one's attention", etc.). If the costs are identified on your property statement *“Total Taxes From 7/1/12 - 6/30/13 Real Property Tax Statement By Josephine County Tax Collector”* they are considered taxes because you can lost your property by not paying.

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. 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 (HJSEC), HNA&HS. August 22, 2013. *Adequate Information to Justice System & Public Safety Services Issue Scope Of Work*. Including Appendix A. Hugo, OR.
 6. 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.

Hugo Justice System Exploratory Committee (HJSEC)

Average Permanent OR CO Tax Rates⁸ The average permanent tax rate (PTR) among Oregon counties is \$2.81 per \$1,000 of assessed property value (AV). JO CO has the lowest PTR of \$.59 per \$1,000 AV.

Cumulative JO CO Tax Rate The cumulative tax rate for one citizen (**average?**) in northern JO CO is \$6.22 per \$1,000.⁹

Adjusted Cumulative JO CO Tax Rate¹⁰ The cumulative tax rate for one citizen (**average?**) in northern JO CO adjusted to include fire protection is \$8.19 per \$1,000. For example, a subscription from the private fire department Rural/Metro (RM) for an assessed value (AV) of \$239,126.00 at \$1.97 per \$1,000 of AV equals a cost of \$471.07. This cost plus the \$6.22 per \$1,000 of AV equals an equivalent total tax rate of \$8.19 for fire protection and a total adjusted tax of \$2,003.09.

Actual JO CO taxes for 7/1/12 - 6/30/13 was \$1,532.02. This included the PTR and the “Other Taxes, Levies, & Assessments (TLA).”

Total JO CO Adjusted Tax Rate (TATR)

PTR	of \$0.585257 per \$1,000 =	\$144.50
TLA	of \$5.633683 per \$1,000 =	\$1,387.52
RM Cost	of \$1.97 per \$1,000 =	\$471.07
TATR	of \$8.19 per \$1,000 =	\$2,003.09

6. HJSEC, HNA&HS. September 9, 2013. *Adequate Information & Analysis Methodology*. Brochure III.G.1 of JS&PSS series. Hugo, OR.
 7. HJSEC, HNA&HS. September 7, 2013. *Adequate Information Analysis Process*. Brochure III.G.2 of JS&PSS series. Hugo, OR.
 8. 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.

JS&PSS: Taxes

Most Public Analysis Are Comparisons of PTR

While generally accurate most PTR analyses are misleading, inaccurate, to potentially fraudulent when they omit to share the full tax story. For example, the general public analyses that residents of Grants Pass pay over \$6.00 per \$1,000 AV for law enforcement (LE) and fire protection (FP) versus JO CO residents PTR of \$.59 per \$1,000 is at a minimum not true.

Property Owners Adjusted TRs: LE & FP

City of Grants Pass	\$6.00 per \$1,000 AV
Josephine County	\$2.57 per \$1,000 AV

Property Owners Total Taxing Rates

City of Grants Pass	\$.?? per \$1,000 AV
Josephine County	\$.?? per \$1,000 AV

GP & JO CO Property Owners Annual Taxes

City of Grants Pass	??
Josephine County	\$2,003.09

Adequate Analysis Conclusion

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

9. HJSEC, HNA&HS. August 10, 2013. *Josephine County Taxes Example*. Brochure Br. III.D.10.3.2, JS&PSS series. Hugo, OR.
 10. 9. HJSEC, HNA&HS. July 12, 2013. *Josephine County, OR Net Tax Rate Adjusted*. Brochure Br. III.D.10.3.5, JS&PSS series. 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 -

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Justice System Exploratory Committee

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

Hugo Neighborhood Association & Historical Society

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

ADEQUATE ANALYSIS: TAXES

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Br ???

Justice System & Public Safety Services Series



“The dogmas of the quiet past are inadequate to the stormy present. The occasion is piled high with difficulty, and we must rise with the occasion. As our case is new, so we must think anew and act anew.”

December 1, 1862 Annual Message to Congress --
Concluding Remarks by Abraham Lincoln.

Very Draft September 7, 2013

Hugo Justice System Exploratory Committee