



FACT SHEET

Proposed 3% Goods Sales Tax

With the sunset of Federal Forest payments, the County faces a significant fiscal crisis. The proposed 3% goods sales tax presents an opportunity to generate the revenue for the County to continue delivering the services critically needed by the community.

- ▶ Tax on Non-exempt Purchases made by Residents and Visitors
- ▶ Excludes Most of the Necessities and Basics of Life
- ▶ Only Through Vote of the People can the Tax be Increased
- ▶ Includes a Sunset Clause, Requiring Vote of the People to Continue the Tax

Calculation for Estimated Sales Tax Revenue	Dollars (\$)
Total Retail Sales ^a (2007)	227,000,000
Minus Estimated Exemptions ^{b,c}	- <u>90,200,000</u>
Subtotal	136,800,000
Plus Prepared Meals/Beverage	+ <u>27,000,000</u>
Estimated Taxable Sales	163,800,000
Estimated Sales Tax Revenue	▶ 4,914,000

^a Based on 2010 U.S. Census for Curry County

^b See Exhibit A for detailed list of exemptions (available on Curry County website)

^c Estimated calculations in Research Brief by Oregon Legislative Revenue Officer, Paul Warner

What's a Good? (Examples of Taxable Items)

- ▶ Outdoor Sporting Equipment
- ▶ Furniture
- ▶ Toiletries
- ▶ Bedding and Linens
- ▶ Office Supplies
- ▶ Prepared Foods
- ▶ Clothes

What will NOT be Taxed? (Examples of Exemptions^b)

- × Food × Prescription Medications × Medical items/Supplies × Utilities × Motor Vehicle Fuel
- × Motor Vehicles & Manufactured Dwelling × Sale, Lease or Rental of Real Property
- × Commercial Fishing, Aquaculture or Guide Services × Manufacturing, Timber and Ranching Activities
- × Public Body and Nonprofit Organizations × Prepared Foods by Facilities at No Separate Charge



FACT SHEET

Proposed Property Tax Increase

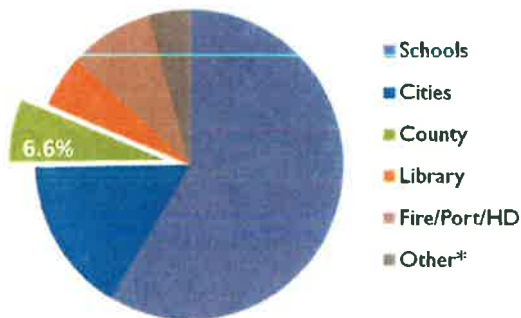
With the sunset of Federal Forest payments, the County faces a significant fiscal crisis. The proposed property tax presents an opportunity to generate the revenue for the County to continue delivering the services critically needed by the community.

- ▶ Increase to \$2.20 per \$1,000 Assessed Value
 - ▶ Current Rate is \$0.60 per \$1,000 Assessed Value
 - ▶ Curry County has the Second Lowest Property Tax Rate in the State
- ▶ Increase Tax Rate for the County General Fund Only
- ▶ Property Tax is Collected from Curry County Property Owners

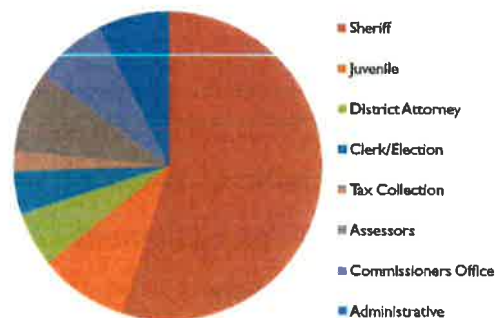
Assessed Property Value	Additional Property Tax	Total Annual Tax Paid to County
\$ 100,000	\$ 160	\$ 220
\$ 150,000 ^a	\$ 240	\$ 330
\$ 200,000	\$320	\$440
...

^a Median Assessed Value for Curry County Single-Family Home: \$147,500

What Do Your Property Taxes Fund?



What Does the County Spend Your Property Taxes On?



▶ Of the \$22 million collected, \$1.4 million of the tax goes to the County General Fund.

▶ Approximately 74% of the General Fund is spent on public safety (Sheriff, Juvenile, and District Attorney).

What is the Significance to the Community?

- ▶ With a sustainable revenue resource of \$5 Million, the community continues to receive County-provided services and maintains local control with representative governance.

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Preliminary Estimates

Calculation of Curry County's Potential Sales Tax Base

Tax Base Calculation (in millions)	2012	2015	2018	2019	2020	2021	2022
Curry County Retail Sales	\$244.6	\$268.8	\$294.9	\$303.6	\$311.5	\$319.1	\$326.8
Curry County Food Service Sales	\$25.8	\$28.7	\$31.4	\$32.4	\$33.2	\$34.0	\$34.8
Total Potential Curry County Base	\$270.5	\$297.5	\$326.3	\$336.0	\$344.8	\$353.1	\$361.6
Sales Tax Exemptions	\$41.2	\$46.2	\$53.6	\$55.2	\$56.7	\$58.0	\$59.4
Estimated Sales Tax Base	\$229.3	\$251.3	\$272.7	\$280.8	\$288.1	\$295.1	\$302.2
Sales Tax Revenue with 2.5% Rate			\$6.82	\$7.02	\$7.20	\$7.38	\$7.56
Curry County Personal Income	\$776	\$870	\$954	\$987	\$1,020	\$1,050	\$1,082
Sales Tax Base as % of Income	29.5%	28.9%	28.6%	28.4%	28.2%	28.1%	27.9%

Exemptions

- SNAP purchases (other food for home consumption included in base).
- Auto purchases- amount above \$1,500 per unit sold.
- Health care products.

Estimates based on:

- Curry County data from 2012 Economic Census
- Projected Oregon retail sales from IHS Markit.
- Oregon economic forecast from the Office of Economic Analysis
- Curry County income from the Bureau of Economic Analysis

LRO: 7-1-17

FUND 2.33 REPAIR AND CONSTRUCTION PROJECTS

FIVE YEAR PLAN

Hanson

Paint courthouse interior public areas	\$ 7,000.00	2018-2019
Replace Annex cardlock system	\$ ²⁴ 20,000.00	2018-2019
Replace carpet in Clerks offices	\$ 17,000.00	2018-2019
Replace siding on S. Annex	\$ 7,000.00	2018-2019
	\$ 51,000.00	
Recoat Colvin & annex roofs	\$ 9,580.00	2019-2020
Complete LED conversions	\$ 7,500.00	2019-2020
Install camera security cameras in Annex	\$ 14,000.00	2019-2020
Replace exterior doors in Annex	\$ 18,000.00	2019-2020
	\$ 49,080.00	
Install next gen Mitsubishi P server chiller	\$ 9,000.00	2020-2021
Replace exterior doors in Courthouse	\$ 18,000.00	2020-2021
Resurface/stripes on Colvin parking lot	\$ 7,000.00	2020-2021
Replace Courthouse card lock system	\$ 20,000.00	2020-2021
	\$ 54,000.00	
Replace service vehicle	\$ 30,000.00	2021-2022
replace four heat pumps	\$ 27,000.00	2021-2022
	\$ -	2021-2022
	\$ -	2021-2022
	\$ 57,000.00	
Replace S.O. heat pumps	\$ 34,000.00	2022-2023
Replace hot water in jail	\$ 8,000.00	2022-2023
Replace doors in Courthouse elevator	\$ 11,000.00	2022-2023
	\$ -	2022-2023
	\$ 53,000.00	