Exhibit "C"

## EXPLANATORY STATEMENT FOR COUNTY VOTERS' PAMPHLET

Ballot Title Caption: Renewal of Police Protection Services Local Option Tax

Measure Number: 256 Word Total (500 maximum) 3/2

Governing Body: City of Columbia City

Person Responsible for Content: Leahnette Rivers, City Administrator/Recorder

Signature: Kam JUMUU

In 1992 Columbia City voters approved a tax base of \$67,574. With the passage of Ballot Measure 50 in 1997, the tax base transitioned to a permanent tax rate of \$1.1346 per thousand - the lowest permanent City property tax rate within Columbia County, with the exception of Prescott (estimated population - 60), and among the lowest within the State of Oregon. Columbia City is primarily a bedroom community. The greatest majority of tax revenue comes from homeowners. There are few taxable commercial and industrial developments within the City.

In 2010, the City Council identified police protection as a critical General Fund service that was seriously under-funded after expenses associated with police protection services had exceeded the total tax revenues collected since fiscal year 2004-05. The amount of total tax revenue generated by the City's existing permanent tax rate consistently fell short of funding a Police Department staffed by 2.5 paid full-time equivalents (FTEs) and volunteer police reserves. The City Council asked voters to approve five-year local option levy of \$0.67 per \$1,000 assessed value to support police protection services, and voters approved the levy in November 2011.

The five-year levy is now in its fifth and final year and will expire after the 2016-17 tax year. In order to continue to provide basic police protection services, the City is requesting a renewal of the five-year operating levy of \$0.67 per \$1,000 assessed value. If approved, the City will continue to use tax revenues from this measure to provide basic police protection services.

If approved, this levy will raise approximately \$580,694 for police protection services over the five-year period.

## Estimated annual cost:

This local option levy is for \$0.67 per \$1,000 of assessed value. The estimated annual cost of this levy for a home assessed at a value of \$200,000 is \$134 per year, or \$0.37 per day.

COLUMBIA COUNTY CLERK'S OFFICE

AUG 2 2016