

Council Business Meeting

June 16, 2020

Agenda Item	Public Hearing for BN 2019-21 Budget Approval Resolutions Levying Property Taxes, Qualifying, and Receiving State Subventions	
From	Bryn Morrison	Interim Finance Director
Contact	bryn.morrison@ashland.or.us ; (541) 488-5300	

SUMMARY

Oregon Budget Law requires the City Council to hold a public hearing and adopt a resolution to levy property taxes. Even though the City employs a biennial budget, and adopted appropriations June 4, 2019, this other step is necessary for FY 2020-2021. Council will also take action to certify that it qualifies and elects to receive state revenue sharing.

POLICIES, PLANS & GOALS SUPPORTED

Section 2: D. Develop current and long-term budgetary resiliency.

PREVIOUS COUNCIL ACTION

N/A

BACKGROUND AND ADDITIONAL INFORMATION

The biennial budget for the City provides appropriations and expenditure authority for a two-year period. However, the Council must elect to levy taxes annually. The City's property tax rate is limited to \$4.2865 per \$1,000 of assessed valuation, which was the rate established by the Budget Committee in June, 2019. The resolution is consistent with the Budget Committee's approval although Council could choose to lower the amount or rate to levy below what was approved by the Committee.

Also, Council must certify that the City qualifies for subventions (revenues shared by the state) by resolution each year. Additionally, Council annually adopts a resolution electing to receive an apportionment of the Oregon Department of Administrative Services general fund revenues derived from taxes imposed as part of state revenue sharing. These are both necessary steps for the second half of the 2019-2021 budget process.

FISCAL IMPACTS

N/A

STAFF RECOMMENDATION

Staff recommends approval of Resolution 2020-10, 2020-11, and 2020-12

ACTIONS, OPTIONS & POTENTIAL MOTIONS

I move to approve "A Resolution Levying Taxes for the Period of July 1, 2020 to and Including June 30, 2021, Such Taxes in the Levy rate of \$4.2865/\$1,000 Assessed Value Upon All the Real and Personal Property Subject to Assessment and Levy Within the Corporate Limits of the City of Ashland, Jackson County, Oregon".

and

I move to approve a resolution titled, "Resolution Certifying the City Provides Sufficient Municipal Services to Qualify for State Subventions,"

and

I move to approve a resolution titled, "A Resolution Declaring the City's Election to Receive State Revenues,"

REFERENCES & ATTACHMENT

Attachment 1: Resolution 2020-10

Attachment 2: Resolution 2020-11

Attachment 3: Resolution 2020-12

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RESOLUTION NO. 2020-10
A RESOLUTION TO LEVY TAXES FOR THE FISCAL YEAR
JULY 1, 2020 THROUGH JUNE 30, 2021.

THE CITIZENS OF THE CITY OF ASHLAND RESOLVE AS FOLLOWS:

SECTION 1 That the City Council of the City of Ashland hereby levies a tax upon all real and personal property subject to assessment and levy within the corporate limits of the City of Ashland, Jackson County, Oregon for general government purposes.

SECTION 2 The City Council also levies a tax on all taxable property within the City of Ashland as authorized for the repayment of General Obligation Debt.

SECTION 3 That the City Council hereby declares taxes levied as follows:

	<u>Bonded Debt</u>	<u>Per \$1,000/Assessed Value</u>
General Fund - Operations		4.2865
2011 General Obligation Bonds	219,173	
	<u>219,173</u>	

SECTION 4. This resolution is effective upon adoption. ADOPTED by the City Council this 16th day of June, 2020.

ATTEST:

Melissa Huhtala, City Recorder

SIGNED and APPROVED this 16th day of June, 2020.

John Stromberg, Mayor

Reviewed as to form:

David H. Lohman, City Attorney

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RESOLUTION NO. 2020-11

A RESOLUTION CERTIFYING THE CITY PROVIDES SUFFICIENT MUNICIPAL SERVICES TO QUALIFY FOR STATE SUBVENTIONS

RECITALS:

A. ORS 221.760 provides that for cities located within counties having population over 100,000 to receive state revenues from cigarette, gas and liquor taxes, the State of Oregon must be satisfied that the City provides certain municipal services.

THE CITY OF ASHLAND RESOLVES AS FOLLOWS:

SECTION 1. The City of Ashland hereby certifies that it provides the following municipal services:

- Police protection
- Fire protection
- Planning, zoning and subdivision services
- Street construction, maintenance and lighting
- Storm sewers
- Water utilities
- Sanitary sewer
- Electric distribution

SECTION 2. This resolution is effective upon adoption. ADOPTED by the City Council this 16th day of June, 2020.

ATTEST:

Melissa Huhtala, City Recorder

SIGNED and APPROVED this 16th day of June, 2020.

John Stromberg, Mayor

Reviewed as to form:

David H. Lohman, City Attorney

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RESOLUTION NO. 2020-12
A RESOLUTION DECLARING THE CITY'S ELECTION
TO RECEIVE STATE REVENUES

RECITALS:

- A. The City must annually adopt a resolution electing to receive an apportionment of the Oregon Department of Administrative Services General Fund revenues derived from tax imposed on the sale of liquor as part of State Revenue Sharing.
- B. A public hearing on the City of Ashland's election to receive State Revenues was held on June 16, 2020.

THE CITY OF ASHLAND RESOLVES AS FOLLOWS:

SECTION 1 Pursuant to ORS 221.770, the City hereby elects to receive state revenues for fiscal year 2020-2021.

SECTION 2. This resolution is effective upon adoption. ADOPTED by the City Council this 16th day of June, 2020.

ATTEST:

Melissa Huhtala, City Recorder

SIGNED and APPROVED this 16th day of June, 2020.

John Stromberg, Mayor

Reviewed as to form:

David H. Lohman, City Attorney