

W. 5.c.

AGENDA COVER MEMO

AGENDA DATE: May 19, 2004

TO: LANE COUNTY BOARD OF COMMISSIONERS

PRESENTED BY: Bill Van Vactor, County Administrator
Teresa J. Wilson, County Counsel



AGENDA ITEM TITLE: Report Back/Proposed Junction City Park and Recreation District

I. MOTION: None needed

II. ISSUE OR PROBLEM: The Board asked for staff to report back on information about formation of a proposed park and recreation district in the Junction City area.

III. DISCUSSION:

A. Background. On March 31, citizens came to the Board of Commissioners and requested the Board form a proposed park and recreation district. The Board directed staff to report back on the process, and provide information from the County Assessor as to potential tax impacts of such a district.

On April 21, 2004, the County Administrator Bill Van Vactor, County Counsel Teresa Wilson, County Assessor Jim Gangle, Chief Deputy County Clerk Annette Newingham, and Boundary Commission staff Paula Taylor met with 7 citizens from the Junction City area and a representative of the Special Districts Association. The purpose of the meeting was to outline the three possible ways of initiating formation of a park and recreation district, to discuss to timeframes and costs of each, and to review the impacts of 4 potential tax rates amount.

B. Description of Methods of Initiating the Process. Formation of a park and recreation district can be initiated by: a) citizen petition, b) Board of Commissioner order, or c) Boundary Commission order. Attached to this report are copies of the documents handed out to the citizens describing the first two processes; Paula Taylor described the third, but indicated that it has not been used to her knowledge. All methods simply are manners of initiating the formation process; they all result in the "next step" being at the Boundary Commission, which legally has 120 days to complete its work; the final step is generally an election.

All methods require certain information to begin the Boundary Commission "step", some of which is costly. There must be provision of the Boundary Commission information form, County Assessor cadastral maps, a metes and bounds legal description (may run from \$4000-\$8000), an economic feasibility study, and a statement of consistency with all applicable land use plans. In addition, for the citizen petition and the Board Order methods, the Boundary Commission filing fee for a district of the size proposed is \$8,425.

We reported that the Board of Commissioners has initiated the formation process by Board Order twice in the past. One occurred in 1992 with a citizens' request to initiate formation of a park and recreation district in the Pleasant Hill area, and the second was the Sheriff's request in 1997 to initiate formation of a law enforcement district. In both instances, the requestors came forward with resources to cover all the costs of the information – the citizens themselves, the Sheriff out of his budget.

C. Timing. Assuming initiation of the process by some means, as stated, the Boundary Commission then legally has 120 days to complete their work. Once the Boundary Commission action is complete, if the proposal is approved, it then returns to the Board of Commissioners for the setting and publication of notice of a final hearing. At the time of final hearing, the Board then refers the measure to the ballot. To be able to take all required steps in order to have the matter on the November, 2004 election, the Boundary Commission action must be complete not later than the first week of July. Working backwards in time, if the Boundary Commission were to take its full 120 days, it must have begun the process in early March.

D. Costs. In addition to the costs described above (maps, metes and bounds legal description, economic feasibility, Boundary Commission filing fee), if the process is initiated by citizen petition, then if the election is favorable, the district must reimburse the County for the elections costs; if it is not favorable, the chief petitioners are liable for the costs. If the process is initiated by Board Order, again the district must reimburse if the election is favorable; if the election is not, then the County bears the costs. Annette Newingham estimated the costs for the proposed district for the November ballot to be in the \$10,000-\$12,000 range.

E. Tax Consequences. Also attached to this document are the 4 pages presented by Jim Gangle which show the impacts of 4 different tax rates, assuming that this District were formed in an area of roughly the Junction City School District. The first page shows a tax rate (under the column of "Operating Levy Amounts") of 1.419, which is what the documents offered by the citizens at the March 31 meeting show as the proposed district's general fund rate. As you will see, it does not show compression, based on 2003 Value Information. The remaining pages show the impacts of a 2.00 rate, 2.50 and 3.00, all of which show some measure of compression.

In addition to the permanent tax rate, the March 31 information indicates a possible capital bond. It is not clear at this time if it is possible to have both a formation election and a bond for the as yet unformed district on the same ballot. Unanswered is who is the election authority to call the election on the bond measure.

IV. **CONCLUSION:** At the end of the meeting, the citizens indicated they would need to digest the information provided, and would make a decision on which method of initiating the process they wished to pursue. To date, we have not heard back from them as to their conclusion.

cc: Annette Newingham
Jim Gangle
Paula Taylor

DISTRICT FORMATION Petition Process

PROSPECTIVE PETITION will need to include:

- Statement that the petition is filed pursuant to ORS 198.705 to 198.955.
- State the names of all affected districts and all affected counties.
- Designate the principal Act of each affected district.
- State the nature of the proposal: **Formation of the (XXXXXX) District**
- State whether the territory subject to the petition is inhabited or uninhabited.
- State the number of members on the board to be elected.
 - *(In the case of a library district, it must include the methods of election of the board members, the number, and terms ORS 357.221 and 357.242)*
 - *(In the case of a park & recreation district, it must include the methods of election of the board members, the number, and terms ORS 266.110 and ORS 266.375)*
- Include a proposed permanent rate limit for operating taxes sufficient to support the services and functions described in the economic feasibility statement required by ORS 198.749.
 - A tax rate limit need not be included if no tax revenues are necessary to support the services and functions described in the economic feasibility statement.
 - The tax rate limit shall be expressed in dollars per thousand dollars of assessed value.
 - The tax rate limit shall be calculated for the latest tax year for which the assessed value of the proposed district is available.
 - **Park & Recreation District ORS 266.420:** *total amount in dollars and cents shall not exceed one-half of one percent (.0050) of the real market value of all taxable property within the district, computed in accordance with ORS 308.207.*
- Set forth any proposed terms and conditions, if any, to which a proposed formation is to be subject.
- A petition will not be accepted for filing unless the economic feasibility statement required by ORS 198.749 accompanies it. The economic feasibility statement shall contain:
 - A description of the services and functions to be performed or provided by the proposed district;
 - An analysis of the relationships between those services and functions and other existing or needed government services; and
 - A proposed first year line item operating budget and a projected third year line item operating budget for the new district that demonstrates its economic feasibility.
 - The economic feasibility statement shall form the basis for the proposed permanent rate limit for operating taxes required by ORS 198.750.

- ORS 198.720(1) If any part of the territory subject to a petition for formation is within a city, the petition shall be accompanied by a certified copy of a resolution of the governing body of the city approving the petition.
- Request that proceedings be taken for the formation proposed.
- A description of the boundaries of the territory proposed to be included in the district, which needs to include a list of all applicable map & tax lot numbers, and associated assigned addresses. *(This detail is necessary in order to accurately determine the number of signatures required.)*
- The petition may propose a name for the new district.

COVER AND SIGNATURE SHEETS

The text, cover, and signature sheets for a prospective petition must be approved in writing by the county elections official **prior** to the chief petitioners circulating the petition.

- Each petition sheet circulated needs to attach the legal description of the proposed boundaries (a map is also highly recommended), along with the information noted above. (see sample)
- The petition for formation will not be accepted for filing unless a bond, cash deposit, or other security deposit in the amount of \$100 per precinct accompanies the petition, total amount to be determined once specific proposed district boundaries are established. The cash deposit shall be accompanied by a form prescribed by the Secretary of State and shall include the names and addresses of all persons and organizations providing any part of the cash deposit and the amount provided by each, and a statement signed by the chief petitioners that if the costs of the attempted formation exceed the deposit, the chief petitioners shall pay the amount of the excess costs.
- Each person circulating the petition shall certify on each petition signature sheet that every person who signed the petition did so in the presence of the person circulating the petition. *(This must include the signature of the circulator and the date signed, which cannot be prior to any dates signed by the registered voters on the petition sheet.)*
- A petition for formation shall be signed by not less than:
 - 15% of the electors or 100 electors, whichever is the greater, registered in the territory subject to the petition; or
 - 15 owners of land or the owners of 10% of the acreage, whichever is the greater number of signers, within the territory subject to the petition.
- Designate not more than 3 chief petitioners, setting forth their names and mailing addresses.
- Each person signing a petition needs to:
 - Print their name.
 - Sign with their signature *(required)*.
 - Date their signature *(required)*.
 - Indicate if registered voter and/or landowner.

- Place of residence, street and number designation sufficient to enable the place of residence to be readily ascertained.
- If landowner, the number of acres of land owned by the signer.
- A petition will not be accepted for filing unless the signatures have been secured within six months of the date on which the first signature on the petition was affixed.
- When a petition for formation includes a proposed rate limit for operating taxes, the petition shall be filed not later than 180 days before the date of the next primary election or general election at which the petition for formation will be voted upon.
(Note: May 6, 2004 is 180th day prior to November 2, 2004 General Election)
- The petition is not considered filed until the required signatures are verified, within 10 days after the date a petition is offered for the filing:
 - If registered voters, the county clerk shall examine the petition and determine if signed by the required number of qualified signers.
 - If landowners, the county assessor shall examine the petition and determine if signed by the required number of qualified landowners.
- Petitions that are required to be filed with the county board shall be filed with the county clerk of the principle county.
- If the required signatures have not been met, the county clerk shall notify the chief petitioners and may return the petition to the petitioners.
- If the required signatures have been met, the county clerk (if registered voters), or assessor (if landowners), shall attach a certification to that affect, which is filed with the county board.

NOTE:

The Boundary Commission is solely responsible for determining the acceptability of the economic feasibility statement and other attachments for the purpose of proceeding with a formation of a district.

SIGNATURE SHEET PETITION FOR

☐ ANNEXATIONS TO DISTRICTS☐ FORMATION OF DISTRICT☐ DISSOLUTION OF DISTRICT

TO THE COUNTY ELECTIONS FILING OFFICER/CITY RECORDER (AUDITOR), COUNTY/CITY/DISTRICT OF _____

SIGNATURE	DATE SIGNED NO/DAY/YR.	PRINT NAME	RESIDENCE ADDRESS STREET, NUMBER & CITY	MAP & TAX LOT #	✓ PROP OWNER	✓ REG VOTER
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						

CIRCULATOR'S VERIFICATION

THIS VERIFICATION MUST BE
SIGNED BY THE CIRCULATOR.

ANNEXATION TO DISTRICTS / FORMATION/DISSOLUTION OF DISTRICT PETITION

I, (print circulator's name) _____, hereby verify every person who signed this sheet did
so in my presence and I believe each person is a qualified voter in the county / city / district (ORS 205.165, 250.265, 255.135).

SIGNATURE OF CIRCULATOR _____

DATE SIGNED BY CIRCULATOR _____

CIRCULATOR'S ADDRESS (street, city and zip code) _____

SHEET NUMBER _____

I hereby certify _____ signatures on this petition are those of registered voters in _____

County / City / District, Oregon. DATE CERTIFIED _____

SIGNATURE OF COUNTY ELECTIONS FILING OFFICER _____

Sample

BEFORE THE BOARD OF COMMISSIONERS
LANE COUNTY, OREGON

In the matter of

Formation of the Fern Ridge Special Library District

PETITION FOR FORMATION

1. This petition is filed pursuant to ORS 198.705 to 198.955.
2. This petition is for the formation of a Special Library District. The principal act of this district is ORS 357.216 to ORS 357.286.
3. This petition affects Lane County, Oregon, the incorporated city of Veneta, Oregon, and the following Districts:
Fern Ridge Rural Fire District whose principal act is ORS 478
Walton Fire District, ORS 478
Crow Valley Fire District, ORS 478
Lane Rural Fire Protection District #1, ORS 478
Emerald Peoples Utility District, ORS 261
Port of Siuslaw, ORS 777
4. The territory subject to this petition is inhabited.
5. The district will be governed by five board members elected at large from within the district.
6. The district proposes a tax base of \$150,000 and would require a tax rate of \$0.59 per \$1000 of assessed valuation.
7. Petitioners request that proceedings be taken for the formation of a Special Library District to be named Fern Ridge Library District.
8. The boundaries of the district are to be the same as the boundaries of Lane County School District 28J in Lane County. Boundary description and a map of the district are attached as Exhibit A.
9. An economic feasibility statement for the proposed district is attached as Exhibit B.

CHIEF PETITIONERS:

1. NAME Peter F. Kilger ADDRESS 87825 Norman, Veneta, OR 97487
Peter F. Kilger
2. NAME Bruce E. Barnett ADDRESS 88001 9th Street, Veneta, OR 97487
Bruce E. Barnett
3. NAME Richard J. Romanek ADDRESS 88946 LISUSKI LN Veneta OR 97487
Richard J. Romanek

SECURITY DEPOSIT

FOR SPECIAL DISTRICT FORMATION OR REORGANIZATION

☐ FORMATION ☐ ANNEXATION ☐ WITHDRAWAL ☐ DISSOLUTION

_____ District
_____ No. of precincts in district @ \$ _____ per precinct = \$ _____ (maximum of \$10,000)
total deposit

PERSONS/ORGANIZATIONS PROVIDING ANY PART OF CASH/SECURITY DEPOSIT

1. NAME (PRINT) _____ SIGNATURE _____
RESIDENCE ADDRESS _____
MAILING ADDRESS (IF DIFFERENT) _____
CITY, STATE, ZIP CODE _____
AMOUNT OF CONTRIBUTION/VALUE OF SECURED DEPOSIT _____
KIND OF CONTRIBUTION:* ☐ CASH ☐ BOND ☐ OTHER SECURITY DEPOSIT
2. NAME (PRINT) _____ SIGNATURE _____
RESIDENCE ADDRESS _____
MAILING ADDRESS (IF DIFFERENT) _____
CITY, STATE, ZIP CODE _____
AMOUNT OF CONTRIBUTION/VALUE OF SECURED DEPOSIT _____
KIND OF CONTRIBUTION:* ☐ CASH ☐ BOND ☐ OTHER SECURITY DEPOSIT
3. NAME (PRINT) _____ SIGNATURE _____
RESIDENCE ADDRESS _____
MAILING ADDRESS (IF DIFFERENT) _____
CITY, STATE, ZIP CODE _____
AMOUNT OF CONTRIBUTION/VALUE OF SECURED DEPOSIT _____
KIND OF CONTRIBUTION:* ☐ CASH ☐ BOND ☐ OTHER SECURITY DEPOSIT

CHIEF PETITIONERS

I/we hereby declare if the costs of the attempted formation, annexation, withdrawal, or dissolution of _____ district exceed the deposit, I/we will pay to the county treasurer the amount of the excess costs (ORS 198.775).

1. NAME (PRINT) _____ SIGNATURE _____
RESIDENCE ADDRESS _____ DATE _____
MAILING ADDRESS (IF DIFFERENT) _____
CITY, STATE, ZIP CODE _____ DAY TELEPHONE _____
2. NAME (PRINT) _____ SIGNATURE _____
RESIDENCE ADDRESS _____ DATE _____
MAILING ADDRESS (IF DIFFERENT) _____
CITY, STATE, ZIP CODE _____ DAY TELEPHONE _____
3. NAME (PRINT) _____ SIGNATURE _____
RESIDENCE ADDRESS _____ DATE _____
MAILING ADDRESS (IF DIFFERENT) _____
CITY, STATE, ZIP CODE _____ DAY TELEPHONE _____

*Provide additional description of security deposit on reverse or separate sheets. Additional contributors may be listed on separate sheets and attached.

DISTRICT FORMATION PROCESS BY BOARD ORDER

1. Per ORS 198.835, the County Commissioners may initiate the formation of a district which is located entirely within the County, by an order which sets forth:

- a. The intent to form a district, citing the principal Act.
- b. The name and boundaries of the proposed district.
- c. For a park and recreation district, the number of members on the district board and the method of election, per ORS 266.110(2).
- d. Certified copy of a resolution from the city council of each city which has territory included within the district.
- e. Note: the public hearing normally required per ORS 198.835(1)(c) does not occur in a county with a boundary commission. See Section 3 below.

2. In the past, before the County has been asked to initiate the process, the Board has received from the proponents of a formation a full and complete packet that will be necessary to file with the Boundary Commission, i.e., all requirements necessary to fulfill OAR 191-006-0010. This occurred in 1992 with a citizens request to initiate formation of a park and recreation district in the Pleasant Hill area, and with the Sheriff's request in 1997 to initiate formation of a law enforcement district. Specifically, the Boundary Commission requirements include:

- a. Boundary Commission filing fee
- b. Boundary Commission information form
- c. County Assessor cadastral maps, meeting the requirements of OAR 191-006-0000(3).
- d. Legal description (metes and bounds), meeting the requirements of OAR 191-006-0000(4) and ORS 308.225(2).
- e. Economic feasibility study meeting the requirements of ORS 198.749 and OAR 191-006-000(9), including
 - i. Description of the services and functions to be performed by the district
 - ii. Analysis of the relationships between those services and functions and other existing government services
 - iii. Proposed 1st and 3rd year budgets for the district that demonstrate its economic feasibility
 - iv. Proposed tax base and tax rate. [Note: For park and recreation district, the total amount in dollars and cents shall not exceed one-half of one percent (.0050) of the real market value. ORS 266.420]
- f. Statement of consistency with all applicable comprehensive land use plans.
- g. Note: The proposed district cannot include any properties subject to a land use plan amendment until the plan amendment is completed, i.e., final and not subject to appeal.
- h. Note: If any of the properties are located within the Eugene-Springfield Metropolitan Plan urban growth boundary, including them within the proposed district risks delay in filing and potentially will require a Metro Plan Amendment before the matter can be filed with the Boundary Commission.
- i. Note: If the proponents do not provide all of the Boundary Commission filing requirements detailed in (a)-(f) above, the County would have to bear the costs of doing so. If the formation is ultimately successful, the district shall reimburse the County for any expenses incurred in preliminary engineering studies and surveys, per ORS

198.845. This does not necessarily cover the Boundary Commission filing fee or the cost of providing the metes and bounds legal description.

3. Within 10 days after the Board initiates the formation process, a certified copy of the Board Order, together with the documents required for filing with the Boundary Commission, is transmitted to the Boundary Commission for their action. Per ORS 198.800(1)(a) and 199.476(1)&(2) the statutory public hearing process that normally occurs in non-Boundary Commission counties is suspended. The Boundary Commission has 120 days to act.

4. After the Boundary Commission has completed its action and adopted a Final Order, if it is favorable, the matter returns to the Board of County Commissioners. ORS 199.480. The County then adopts an Order, setting a date for final hearing, which is not less than 20 nor more than 50 days later. ORS 198.810(1). This hearing must be advertised.

5. If the formation includes a permanent tax rate, then at the time of the Final Hearing, Board will adopt an order placing the measure on the next available primary or general election ballot (i.e., the next May or November election in even-numbered years). The Order must be adopted not less than 61 days before the election. ORS 254.103.

6. Note: Realistically, in order for the Board of Commissioners to schedule and take all post-Boundary Commission action in a timely manner in order to place the measure on the ballot, it needs to have the Boundary Commission Final Order 4 months before the election date – i.e., by the first week of July for a November election, or by the third week of January for a May election. This is also necessary in order for the Elections office to publish the required notice of elections for the first board members of the district per ORS 255.075.

7. If the election is favorable, the new district will be required to reimburse the County for the election. ORS 198.775(2). As the County is the initiating entity, it would bear the costs of the election if it is unsuccessful.

Junction City Park and Recreation

Based on 2003 Value Information

Proposed Local Option Rate:	\$	-
Local Option Before Measure 5 Compression:	\$	-
Measure 5 Compression:	\$	-
Local Option After Measure 5 Compression:	\$	-

Accounts with no Local Option Tax	7,418	100%
Accounts paying Local Option Tax	-	0%
Total Accounts in District	7,418	100%

Highest Local Option tax on one account	\$	-
Average Local Option tax per account	\$	-
Lowest Local Option tax on one account	\$	-

Amount of Gap Value Remaining	\$	4,104,265
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Operating Levy Amounts:	District	Before Compression	After Compression	Compression
1.2710	LANE COUNTY	777,368	777,368	-
6.0445	Junction City	1,308,141	1,308,141	-
0.9844	Junction City RFPD	222,822	222,822	-
1.4190	Junction City Park and Recreation	867,888	867,888	-
0.2523	Junction City Water Control District	50,427	50,427	-
2.1174	Lane Rural Fire/Rescue District	220,588	220,588	-
1.6854	Monroe RFPD	13,273	13,273	-
0.2796	Iver Road Water Control Subdistrict 1	7,541	7,541	-
1.0439	Santa Clara RFPD	8,227	8,227	-
1.9848	U Lane County Fire District #1	33,520	33,520	-
Gross Tax		3,509,795	3,509,795	-

Local Option Levy Amounts:	District	Before	After	Compression
-	1	-	-	-
-	2	-	-	-
-	3	-	-	-
-	4	-	-	-
Total Existing Local Option		-	-	-

Proposed Local Option:	Before	After	Compression
-	-	-	-
Total Tax:	3,509,795	3,509,795	-

Junction City Park and Recreation

Based on 2003 Value Information

Proposed Local Option Rate:	\$	-
Local Option Before Measure 5 Compression:	\$	-
Measure 5 Compression:	\$	-
Local Option After Measure 5 Compression:	\$	-

Accounts with no Local Option Tax	7,418	100%
Accounts paying Local Option Tax	-	0%
Total Accounts in District	7,418	100%

Highest Local Option tax on one account	\$	-
Average Local Option tax per account	\$	-
Lowest Local Option tax on one account	\$	-

Amount of Gap Value Remaining	\$ 3,757,994
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Operating Levy Amounts:		Before Compression	After Compression	Compression
1.2710	LANE COUNTY	777,368	776,248	1,120
6.0445	Junction City	1,308,141	1,302,813	5,329
0.9844	Junction City RFPD	222,822	221,954	868
2.0000	Junction City Park and Recreation	1,223,239	1,221,476	1,763
0.2523	Junction City Water Control District	50,427	50,427	-
2.1174	Lane Rural Fire/Rescue District	220,588	220,588	-
1.6854	Monroe RFPD	13,273	13,273	-
0.2796	Iver Road Water Control Subdistrict 1	7,541	7,541	-
1.0439	Santa Clara RFPD	8,227	8,227	-
1.9848	U Lane County Fire District #1	33,520	33,520	-
Gross Tax		3,865,146	3,856,067	9,080

Local Option Levy Amounts:	District	Before	After	Compression
-	1	-	-	
-	2	-	-	
-	3	-	-	
	4	-	-	
Total Existing Local Option		-	-	-

Proposed Local Option:	Before	After	Compression
-	-	-	-
Total Tax:	3,865,146	3,856,067	9.080

Junction City Park and Recreation

Based on 2003 Value Information

Proposed Local Option Rate:	\$	-
Local Option Before Measure 5 Compression:	\$	-
Measure 5 Compression:	\$	-
Local Option After Measure 5 Compression:	\$	-

Accounts with no Local Option Tax	7,418	100%
Accounts paying Local Option Tax	-	0%
Total Accounts in District	7,418	100%

Highest Local Option tax on one account	\$	-
Average Local Option tax per account	\$	-
Lowest Local Option tax on one account	\$	-

Amount of Gap Value Remaining \$ 3,467,870

Operating Levy Amounts:	District	Before Compression	After Compression	Compression
1.2710	LANE COUNTY	777,368	774,454	2,915
6.0445	Junction City	1,308,141	1,294,280	13,861
0.9844	Junction City RFPD	222,822	220,565	2,257
2.5000	Junction City Park and Recreation	1,529,049	1,523,316	5,733
0.2523	Junction City Water Control District	50,427	50,427	0
2.1174	Lane Rural Fire/Rescue District	220,588	220,588	-
1.6854	Monroe RFPD	13,273	13,273	-
0.2796	Iver Road Water Control Subdistrict 1	7,541	7,541	-
1.0439	Santa Clara RFPD	8,227	8,227	-
1.9848	U Lane County Fire District #1	33,520	33,520	-
Gross Tax		4,170,956	4,146,190	24,766

Local Option Levy Amounts:	District	Before	After	Compression
-	1	-	-	
-	2	-	-	
-	3	-	-	
	4	-	-	
	Total Existing Local Option	-	-	-

Proposed Local Option:	Before	After	Compression
-	-	-	-
Total Tax:	4,170,956	4,146,190	24,766

Junction City Park and Recreation

Based on 2003 Value Information

Proposed Local Option Rate:	\$	-
Local Option Before Measure 5 Compression:	\$	-
Measure 5 Compression:	\$	-
Local Option After Measure 5 Compression:	\$	-

Accounts with no Local Option Tax	7,418	100%
Accounts paying Local Option Tax	-	0%
Total Accounts in District	7,418	100%

Highest Local Option tax on one account	\$	-
Average Local Option tax per account	\$	-
Lowest Local Option tax on one account	\$	-

Amount of Gap Value Remaining \$ 3,179,326

Operating Levy Amounts:	District	Before Compression	After Compression	Compression
1.2710	LANE COUNTY	777,368	772,632	4,737
6.0445	Junction City	1,308,141	1,285,615	22,526
0.9844	Junction City RFPD	222,822	219,233	3,589
3.0000	Junction City Park and Recreation	1,834,859	1,823,679	11,180
0.2523	Junction City Water Control District	50,427	50,427	1
2.1174	Lane Rural Fire/Rescue District	220,588	220,588	-
1.6854	Monroe RFPD	13,273	13,273	-
0.2796	Iver Road Water Control Subdistrict 1	7,541	7,541	-
1.0439	Santa Clara RFPD	8,227	8,227	-
1.9848	U Lane County Fire District #1	33,520	33,520	-
Gross Tax		4,476,766	4,434,735	42,031

Local Option Levy Amounts:	District	Before	After	Compression
-	1	-	-	-
-	2	-	-	-
-	3	-	-	-
	4	-	-	-
Total Existing Local Option		-	-	-

Proposed Local Option:	Before	After	Compression
-	-	-	-
Total Tax:	4,476,766	4,434,735	42,031