

# Sauvie Island Fire District

## Tax Measure Review - Measure 26-257

### November 5, 2024 Election



#### OVERVIEW

<b>Type of Measure</b>	Local Option Levy - Renewal
<b>Ballot Title</b>	26-257
<b>Tax Impact</b>	A five-year operating levy of \$0.3500 per \$1,000 of assessed value beginning in FY 25-26.
<b>Estimated \$ Raised</b>	\$390,561 for five years
<b>Purpose</b>	To fund general operations for the district, specifically mandatory testing and certifications
<b>Hearing Date and Time</b>	October 17, 2024 at 7:00 pm

#### MEASURE SUMMARY

Sauvie Island Rural Fire Protection District No. 30J is seeking voter approval for a local option levy of \$0.3500 per \$1,000 of assessed value. The previous levy of the same amount will expire in July 2025 at the end of the current tax year. This new levy would be effective from FY 2025-26 to FY 2029-30.

#### Summary from Request for Ballot Title (Provided by the District)

The taxes proposed will be used for general operating purposes for the Sauvie Island R.F.P.D. #30J. Anticipated uses of funds include state required medical testing for all firefighters, required Federal and OSHA testing of equipment and of firefighters use of equipment, physical testing of firefighters and their abilities, annual servicing and safety inspections of vehicles and equipment, including funds for replacement, and continuing volunteer training and certification.

The rate is estimated to raise the following amounts: \$74,750.00. in 2025/2026, \$76,395.00 in 2026/2027, \$78,075.00 in 2027/2028, \$79,793.00 in 2028/2029, and \$81,548.00 in 2029/2030. The estimated tax cost for this measure is an ESTIMATE ONLY based on the best information available from the county assessor at the time of estimate and may reflect the impact of early payment discounts, compression and the collection rate.

## BACKGROUND

Sauvie Island is located east of Highway 30 between Portland and Scappoose. The island is the largest along the Columbia River at 26,000 acres and one of the largest river islands in the United States. The island is also home to Sturgeon Lake, the largest island lake in the United States. The population on the island is over 3,000. The district is comprised of houseboats, conventional residences, farms, and 12,000 acres of wildlife area owned and managed by the Oregon Department of Fish and Wildlife. Five board members elected to four-year terms serve without compensation. The district has received voter approval for a series of local option levies. The latest was in November 2019, when voters approved a five-year local option levy for \$0.3500 per \$1,000 of assessed value.



The fire district serves the Multnomah and Columbia County portions of Sauvie Island, northwest of Portland. In addition to serving the entire island, they provide mutual aid to Portland Fire & Rescue and Scappoose Rural Fire Protection District. In 2012, the district added a medical squad.

<b>Sauvie Island RFPD 30J</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Assessed Value in Millions	\$196.3	\$201.6	\$209.0	\$213.7
Real Market Value (M-5) in Millions	\$303.8	\$322.0	\$372.3	\$370.6
Property Tax Rate Extended:				
Operations	\$0.7894	\$0.7894	\$0.7894	\$0.7894
Local Option	\$0.3500	\$0.3500	\$0.3500	\$0.3500
Total Property Tax Rate	\$1.1394	\$1.1394	\$1.1394	\$1.1394
Number of Employees (FTE's)	1.3	1.3	1.3	1.3

The district's permanent property tax rate limit of \$0.7894 is not sufficient to pay all services. As a result, the district has relied on a series of local option levies. Ten years ago, the district made the decision to drop the rate from \$0.46 per \$1,000 to \$0.35 per \$1,000.

- November 2000 - \$11,000 – passed with 74% of the vote
- May 2005 - 0.46/1,000 – passed with 85% of vote
- May 2010 - 0.46/1,000 – passed with 85% of vote
- May 2014 - 0.3500/1,000 – passed with 71% of vote
- November 2019 - 0.3500/1,000 – passed with 84% of vote

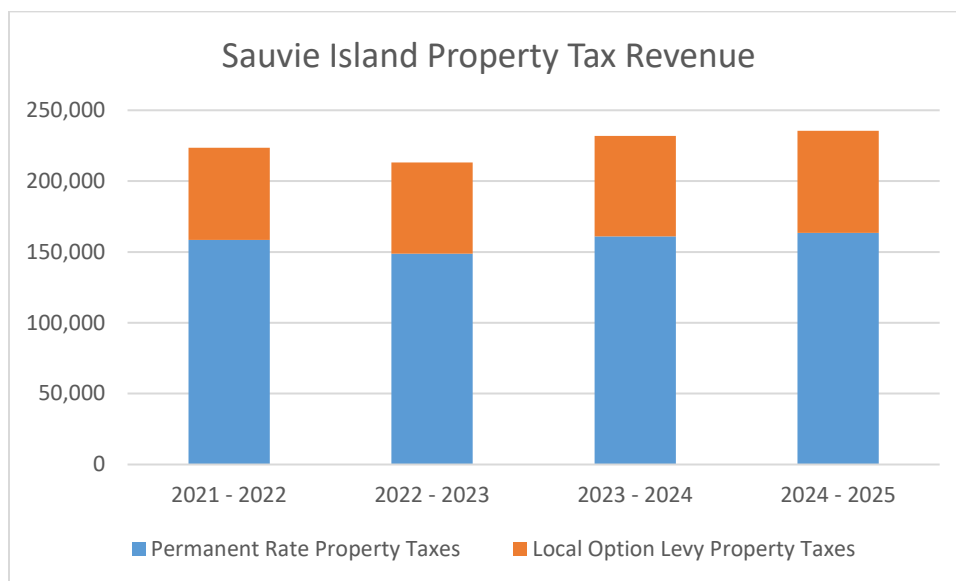
The total budget for the district in FY 2024-25 is \$1.3 million. In the FY 25 budget, Sauvie Island RFPD estimated \$163,000 for permanent rate taxes and \$72,000 for the five-year local option

levy, a total of \$235,000. Revenue from the local option levy makes up roughly 31% of total tax revenue. Taxes are 61% of the district's FY 25 revenue. Other revenue sources include interest earned on investments, fire service contracts, sale of surplus assets, address signs, grants, and donations. The district's ending fund balance is budgeted at \$540,000, 78% of budgeted costs for the year. Over half of the fund balance is in the capital fund for planned future purchases. The district has steadily been spending down the ending fund balance in recent years, and it is now one-third what it was in FY 21-22.

## MEASURE ANALYSIS

Over the five-year period of the proposed local option levy, the district estimates the levy would amount to roughly \$391,000 additional taxes imposed (this total is for taxes imposed in both Multnomah and Columbia counties combined). Discounts and delinquencies may further reduce this amount. TSCC estimates vary slightly from the district estimates; we estimate total local levy tax imposed to be approximately \$399,000 over the five-year period, and \$380,000 when taking into account collection rates.

As noted above, the local option levy revenue is a significant source of revenue for the district, over 30%. Per the district, if the measure were to not pass, it would significantly hamper the district's ability to operate, causing the district to face "elimination of parts of its services, or the ceasing of operations altogether".<sup>1</sup>



The average Multnomah County property in the Sauvie Island Fire District has an assessed value of \$321,190 and pays \$260 in permanent rate property taxes to the district annually. With the local option levy in place, the average property owner in the district pays an estimated additional \$115 in local option levy property taxes.<sup>2</sup>

<sup>1</sup> Ballot Title information submitted by the district to Columbia County. [26-257 EXPLAN.pdf \(columbiacountyor.gov\)](#)

<sup>2</sup> Multnomah County 2023-24 Taxing District Values document, M50 values for all property types. Does not include Columbia County households. <https://www.multco.us/assessment-taxation/reports-and-data>