# **Notice of Measure Election**

## County

26-214

**SEL 801** 

rev 01/18: ORS 250.035, 250.041, 250.175, 254.103, 254.465

Notice	•
Date of Notice Name of County or Counties	Date of Election
August 19, 2020 Multnomah County	November 3, 2020
Final Ballot Title The following is the final ballot title of the measure to be submitted to the county's voters. The ballot title notice has been published and the ballot title challenge process has been completed.	
Caption 10 words which reasonably identifies the subject of the measure.	
Establishes tuition-free preschool program, higher earners income tax funding.	
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Question 20 words which plainly phrases the chief purpose of the me	asure.
Should County establish tuition-free "Preschool for All Program" with new 1.5 to 3.8 percent tax on income above thresholds?	
Summary 175 words which concisely and impartially summarizes the	measure and its major effect.
Establishes "Preschool for All Program" providing up to six hours per day of tuition-free, developmentally appropriate early learning, reflecting best practices. Mixed delivery model; half-day, full-day, year-round, school-year schedule options. All three, four year olds with parent, legal guardian residing in County eligible. Equitable access provided to people of color, historically marginalized communities. Before, aftercare for qualifying incomes. Board to establish provider credentialing requirements, compensation matrix including teacher pay on par with kindergarten teachers, assistants paid \$19.91 per hour in 2022 with adjustments. County neutral on representation, collective bargaining on provider labor relations.  New tax on County residents and taxable income derived within County funds Program: 1.5 percent tax on taxable income over \$125,000 (single) and \$200,000 (joint), increasing to 2.3 percent tax January 1, 2026; additional 1.5 percent tax on taxable income over \$250,000 (single) and \$400,000 (joint).  Administration by Department of County Human Services (Program), Chief Financial Officer (Tax). Establishes Board appointed advisory committee for oversight, policy recommendations. Independent performance audits. Other provisions.	
Explanatory Statement 500 words that impartially explains the measure and its effect.	
If the county is producing a voters' pamphlet an explanatory state  → any measure referred by the county governing body; or  → any initiative or referendum, if required by local ordinance.	ement must be drafted and attached to this form for:  Explanatory Statement Attached? Yes No
Authorized County Official Not required to be notarized.	
Name	Title
Jenny M. Madkour	County Attorney
Mailing Address 501 SE Hawthorne Blvd, Ste 500, Portland, OR 97214	Contact Phone (503) 988-3138
By signing this document:  → I hereby state that I am authorized by the county to submit this Notice of Measure Election; and  → I certify that notice of receipt of ballot title has been published and the ballot title challenge process for this measure completed.	

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August 19, 2020

#### **CAPTION (10/10)**

Establishes tuition-free preschool program, higher earners income tax funding.

#### **QUESTION (20/20)**

Should County establish tuition-free "Preschool for All Program" with new 1.5 to 3.8 percent tax on income above thresholds?

#### **SUMMARY (175/175)**

Establishes "Preschool for All Program" providing up to six hours per day of tuition-free, developmentally appropriate early learning, reflecting best practices. Mixed delivery model; half-day, full-day, year-round, school-year schedule options. All three, four year olds with parent, legal guardian residing in County eligible. Equitable access provided to people of color, historically marginalized communities. Before, aftercare for qualifying incomes. Board to establish provider credentialing requirements, compensation matrix including teacher pay on par with kindergarten teachers, assistants paid \$19.91 per hour in 2022 with adjustments. County neutral on representation, collective bargaining on provider labor relations.

New tax on County residents and taxable income derived within County funds Program: 1.5 percent tax on taxable income over \$125,000 (single) and \$200,000 (joint), increasing to 2.3 percent tax January 1, 2026; additional 1.5 percent tax on taxable income over \$250,000 (single) and \$400,000 (joint).

Administration by Department of County Human Services (Program), Chief Financial Officer (Tax). Establishes Board appointed advisory committee for oversight, policy recommendations. Independent performance audits. Other provisions.

### **EXPLANATORY STATEMENT (485/500)**

This measure would establish an income tax to fund a new 'Preschool for All Program,' providing voluntary, tuition-free, high-quality preschool for all children

who are 3 or 4 years old on September 1 of the enrolling year and have parents or legal guardians who reside in Multnomah County, including options for full-year and, for qualifying incomes, before or aftercare. Equitable access will be provided to people of color and other historically marginalized communities.

The "Preschool for All Program" model was developed by a Multnomah County-led task force, to address the lack of access to preschool and disparities, by: increasing access to tuition-free, developmentally appropriate, inclusive, culturally relevant early learning experiences; providing compensation for early learning professionals that is consistent with that of kindergarten teachers; and growing the number of available high quality preschool slots countywide.

Under the "Preschool for All Program" funds would be distributed to:

- Provide high-quality, tuition-free, developmentally appropriate, early learning experiences for children;
- Offer scheduling options including half-day, full-day, year-round, and school-year schedules
- Offer up to 6 hours per day tuition-free for all participants; and up to 4 additional hours per day of before, aftercare tuition-free for families under the Self Sufficiency Standard for Multnomah County;
- Offer culturally relevant, multi-generational learning experiences;
- Compensate teachers on par with kindergarten teachers. Preschool assistant wage minimum \$19.91 per hour in 2022, with adjustments on cost of living or commensurate with 135% of Portland minimum wage, whichever is greater;
- Establish compensation matrix and credentialing requirements for providers, including licensure and certification, allowing for workforce development strategies and supports to be in place before credentialing requirements rise.

The County would remain neutral with respect to representation and collective bargaining on matters concerning labor relations for any family childcare provider participating or applying to participate in the Program.

Program funded by a new tax on taxable income of County residents and on taxable income derived from sources within Multnomah County: 1.5 percent on taxable income over \$200,000 (joint) and \$125,000 (single), increasing to 2.3 percent tax on January 1, 2026; additional 1.5 percent on taxable income over \$400,000 (joint) and \$250,000 (single). A household with taxable income below \$200,000 (single filer below \$125,000) would not pay this tax. Tax becomes effective January 1, 2021.

Program is subject to independent performance audits. Program administered by the Department of County Human Services. Requires recommendation from a technical team on whether the 2026 tax increase is necessary to fully fund the Program. Creates advisory committee appointed by Board and composed of community members that represent the County's diverse communities and geographies. Advisory committee to review Program expenditures, provide Program oversight, review data, advise evaluation efforts, and make policy recommendations.

County Chief Financial Officer would oversee collection, enforcement of tax; adoption of implementing administrative rules; contracting with other agencies as needed.