

Guide for Local Measure Elections

(See Tax Election Ballot Measures Guide, provided by Department of Revenue, rev. 7/13/2022)

Local Option Tax Measure Taxes within Measure 5 limits; not available for ESDs; 50% voter turnout required

Ballot Title Required Language <small>Word count provided in ORS 250.035(1)</small>	Outer Envelope Style <small>ORS 250.038</small>
→ Length, in years, the proposed local option tax is to be imposed. <i>Part of question. 280.070(5)(a)</i>	New Local Option Tax → Must include clearly and boldly in red, "CONTAINS VOTE ON PROPOSED TAX INCREASE."
→ First fiscal year in which the proposed local option tax will be imposed. <i>Part of question. 280.070(5)(b)</i>	
New Local Option Tax → "This measure may cause property taxes to increase more than three percent." <i>Additional statement placed after question; not included in word count. 280.070(4)(a)</i>	New Local Option Tax and Renewal of Current Local Option Tax → Must include clearly and boldly in red, "CONTAINS VOTE ON PROPOSED TAX INCREASE."
Renewal of Current Local Option Tax → "This measure renews current local option taxes." <i>Additional statement placed after question; not included in word count. 280.070(4)(b)</i>	
→ "This measure may be passed only at an election with at least a 50 percent voter turnout." <i>First statement in summary; not included in word count; not required for elections in May or November of any year. 250.036</i>	Renewal of Current Local Option Tax → Must include clearly and boldly in red, "CONTAINS VOTE ON RENEWAL OF CURRENT LOCAL OPTION TAXES."
→ Total amount of local option tax to be raised, in dollars and cents. <i>Part of summary; not included in word count. 280.075(2)</i>	
→ If there is an estimated tax impact, "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." <i>Part of summary; not included in word count. 280.075(1)</i>	
<p>! Local option taxes can be used for general or specific purposes and capital projects. Local option taxes used for capital projects may be imposed for the expected useful life of the capital project or 10 years, whichever is less.</p>	

General Obligation Bonds Outside Measure 5 limits; 50% voter turnout required

Ballot Title Required Language <small>Word count provided in ORS 250.035(1)</small>	Outer Envelope Style <small>ORS 250.037(4)</small>
→ "If the bonds are approved, they will be payable from taxes on property or property ownership that are not subject to the limits of sections 11 and 11b, Article XI of the Oregon Constitution." <i>Last sentence after question; not included in word count. 250.037(1)</i>	→ Must include clearly and boldly in red, "CONTAINS VOTE ON PROPOSED TAX INCREASE."
→ "This measure may be passed only at an election with at least a 50 percent voter turnout." <i>First statement in summary; not included in word count; not required for elections in May or November of any year. 250.036</i>	
→ A reasonably detailed, simple and understandable description of the use of proceeds. <i>Part of summary; included in word count. 250.037(3)</i>	

Permanent Rate Limit For operating taxes for a district that has never imposed a property tax, 50% voter turnout required

Ballot Title Required Language <small>Word count provided in ORS 250.035(1)</small>	Outer Envelope Style <small>ORS 250.038</small>
→ Tax rate per \$1000 of assessed value of the proposed permanent rate limitation. <i>Included in question. 280.070(6)(a)</i>	→ Must include clearly and boldly in red, "CONTAINS VOTE ON PROPOSED TAX INCREASE."
→ The first fiscal year in which the permanent rate limit will be imposed. <i>Included in question. 280.070(6)(b)</i>	
→ "This measure may be passed only at an election with at least a 50 percent voter turnout." <i>First statement in summary; not included in word count; not required for elections in May or November of any year. 250.036</i>	
<p>i Measure 5 imposes no additional requirements on any other type of measure.</p>	