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CLACKAMAS COUNTY BOARD OF COUNTY COMMISSIONERS
Sitting/Acting as North Clackamas Parks and Recreation District Board of Directors

Policy Session Worksheet

Presentation Date: 4/21/26 **Approx. Start Time:** 11:30am **Approx. Length:** 30 minutes

Presentation Title: Briefing on NCPRD Funding Strategies and Proposed Polling

Department: NCPRD Administration

Presenters: Kia Selley, NCPRD Director; Nathan Henry, Trust for Public Land; Andrew DuMoulin, Trust for Public Land

WHAT ACTION ARE YOU REQUESTING FROM THE BOARD?

This is an informational update only. Staff will provide an update on the first phase of the Trust for Public Land technical assistance work, the recently completed Feasibility Study; the next phase of the work is to assess community preferences.

EXECUTIVE SUMMARY:

The North Clackamas Parks and Recreation District (“District”) was formed in 1990 by voters. The District’s largest source of General Fund revenue is from a fixed, permanent tax rate of \$0.5382 per \$1,000 of assessed value; the District does not receive any County General Funds. This rate has not increased since the District was formed. Of the five park and recreation districts in Oregon, NCPRD has the lowest tax rate. The table below is provided for comparison purposes.

District	THPRD	Bend	NCPRD	Willamalane	Chehalem
Size of Resident Population	250,000	108,508	106,739	60,000	38,000
Tax Rate	\$1.31	\$1.46	\$0.54	\$2.01	\$0.91
Levy + Bond Rate	\$0.50 \$0.77		\$0	\$0.18	\$0.32

With a low permanent tax rate that has not increased since 1990, the largest source of District revenue is not keeping pace with inflation. Significant budget reductions were required for the current fiscal year budget and further reductions will be required for subsequent fiscal years if additional operational resources are not identified, with a funding cliff forecasted in fiscal year 2031-32. To deliver a level of service that meets the needs and wants of the community, a higher millage rate is necessary to provide an ongoing and stable revenue stream.

On January 28, 2026, the Board authorized a partnership with the Trust for Public Land (TPL) to provide pro bono technical assistance to NCPRD to develop a future funding strategy. TPL has over 25 years of conservation finance experience, nationwide expertise, and an 84% passage rate with funding initiatives including recent experience in Oregon and Washington. TPL’s technical assistance work is phased and is detailed below.

Phase 1 – Feasibility Study. This study will provide a comprehensive analysis of public funding options to support existing programs; explore the legal and political processes for implementation; and evaluate various alternatives considering ballot measure history, constitutional and statutory limitations, and fiscal conditions and forecasts.

Phase 2 – Assess community preferences. A survey of voter attitudes will be undertaken to determine whether additional funding should be pursued and at what level; this work may also test ballot measure design and language.

Phase 3 –Strategies for implementation. If the survey indicates voter support for additional funding the mechanics of a public funding measure will be developed including the specific public finance strategy (such as a local option levy) the purpose of the new funds, the duration and amount targeted, the timing of a ballot initiative, ballot language, and management accountability and protocols.

TPL has completed the first phase of this work, the Feasibility Study (Attachment A). The report analyzes three different finance options: a Local Option Levy, General Obligation Bonds, and an increase to the permanent tax rate. Among these three options, the Local Option Levy most directly meets the current financial challenge faced by the District by providing funding that can be used for operations. While Local Option Levies only extend for five years, TPL states that they may present the most significant, efficient, and equitable form of revenue raising options for local governments. This is because they are only in place for a prescribed period of time and approved by the voters for specific use, and reporting is required to demonstrate compliance with commitments made to voters when the levy was passed. A General Obligation Bond can only be used for capital projects and cannot be used for operations. Lastly, an increase to the permanent tax rate would increase funding for operations, but it would also require reforming the District and the election of a new Board of Directors, making it a more complicated process with multiple steps. An increase to the permanent tax rate was attempted by NCPRD in November 2014 and did not pass.

The next phase of the TPL process is to assess community preferences for a local option levy for operational purposes, acceptable thresholds for a tax increase, and potential ballot measure language. The TPL is generously funding this work through the TPL Foundation and is committed to listening to voters. Their ballot measure success rate of over 80% is a testament to this commitment. Staff will return to the Board in summer 2026 to present outcomes of the poll and feedback from the NCPRD District Advisory Committee to inform Board decision-making as to whether to move forward with phase 3 of the TPL work.

FINANCIAL IMPLICATIONS (current year and ongoing):

Is this item in your current budget? YES NO

What is the cost? \$0. What is the funding source? N/A

STRATEGIC PLAN ALIGNMENT:

- How does this item align with your Department’s Strategic Business Plan goals?
 - This effort aligns directly with NCPRD’s strategic goal to seek sustainable sources of revenue.
- How does this item align with the County’s Performance Clackamas goals?
 1. Safe, Secure and Livable Communities
 2. Vibrant Economy
 3. Public Trust in Good Government
 4. Healthy People

5. Strong Infrastructure

LEGAL/POLICY REQUIREMENTS:

N/A

PUBLIC/GOVERNMENTAL PARTICIPATION:

N/A

OPTIONS:

N/A

RECOMMENDATION:


N/A

ATTACHMENTS:

1. Draft Feasibility Study

SUBMITTED BY:

Division Director/Head Approval 

Department Director/Head Approval 

County Administrator Approval _____

For information on this issue or copies of attachments, please contact Kia Selley 971-337-6867



TRUST FOR
PUBLIC
LAND™

North Clackamas Park and Recreation District, Oregon

Public Finance Feasibility Study

March 2026



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Cover photo: Grand Opening of Concord Community Center



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

January 28, 2026

Nathan Henry
Western Conservation Finance Director
Trust for Public Land
6220 SE 23rd Avenue
Portland, OR 97202

Kristin Kovalik
Oregon Program Director
Trust for Public Land
15 SW Colorado Avenue, Suite 100
Bend, OR 97702

Tara Wilkinson
Executive Director
The Intertwine Alliance
P.O. Box 14039
Portland, OR 97293

Dear Mr. Henry and Ms. Wilkinson:

On behalf of the North Clackamas Parks and Recreation District (NCPRD), I would like to request technical assistance from Trust for Public Land and The Intertwine in connection with our efforts to finance parks, trails, open spaces, programming, and other community and conservation priorities. As part of your advice and assistance, I understand you may undertake feasibility research, conduct public opinion surveys, and develop strategies for our consideration.

I am interested not only in the factual information that you can provide, but also your organizations' opinions and recommendations on public financing measures available to NCPRD. This could include the public's priorities and attitudes concerning outdoor recreation, parks, trails, natural areas, and other aspects of land and water conservation.

Information provided to NCPRD will be public record as a matter of law. This request does not in any way commit public funds to the efforts of Trust for Public Land and The Intertwine Alliance related to this request, nor does it require public disclosure of any confidential information of the organization.

This request will continue in effect for any advice you offer or presentations you submit for the use of this body related to such measures. In addition, I would like to take this opportunity to request that you continue to be available to provide technical advice and assistance in this area and on related matters in the future.

Sincerely,

A handwritten signature in blue ink that reads "Craig Roberts".

Craig Roberts, Chair
North Clackamas Parks & Recreation District Board of Directors

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Introduction

The Trust for Public Land is a national nonprofit land conservation organization working to protect land for human enjoyment and well-being. The Trust for Public Land helps conserve land for parks, greenways, recreation areas, watersheds, working lands, and wilderness. Since 1972, the Trust for Public Land has protected more than 4 million acres and completed more than 4,900 park and conservation projects. In Oregon, TPL has completed over 170 projects, protecting over 117,000 acres. To help public agencies or land trusts acquire land, the Trust for Public Land's Conservation Finance program assists communities in identifying and securing public financing. The Trust for Public Land offers technical assistance to elected officials, public agencies, and community groups to design, pass, and implement public funding measures that reflect community priorities.

Since 1996, the Trust for Public Land has been involved in more than 680 successful ballot measures and dozens of successful legislative campaigns that have created more than \$112 billion in new funding for parks, restoration, climate and land conservation. Voters have approved 84 percent of the ballot measures assisted by the Trust for Public Land, including 19 successful measures in Oregon since 1996. Recent successes include the 2025 renewal of a 5-year City of Portland property tax levy for parks and recreation with a focus on equitable access to parks. Additionally, two measures in the City of Eugene to improve parks and recreation in 2018: a five-year operations levy and a \$39 million park construction bond. The measures were approved with 66 percent and 63 percent of the vote, respectively.

In 2012, a \$20 million bond for the acquisition and improvement of parks, trails, watersheds, wildlife habitat, and other natural areas was passed by voters in the Willamalane Park and Recreation District (PRD). That same year, voters in the Bend Park and Recreation District approved a \$29 million bond for the purpose of protecting natural areas, connecting trails, improving parks, and providing water safety. Willamalane PRD is on the ballot in May 2026 with a proposed 5-year operating levy. TPL assisted both jurisdictions. Finally, Tualatin Hills Park and Recreation District is also on the May ballot with a \$280 million parks and open space bond which TPL also is supporting.

The North Clackamas Park and Recreation District has asked the Trust for Public Land to explore public funding options available for parks and conservation in the district. Given the substantial investment of time and resources required for a successful conservation finance initiative, preliminary research is essential to determine the feasibility of such an effort. This research provides a stand-alone, fact-based reference document that can be used to evaluate financing mechanisms from an objective vantage point.^{1,2}

If district officials decide to pursue dedicated funding, then the finance option(s) should match political and fiscal realities in the district. Next steps might include testing voter attitudes toward a specific set of funding proposals. The Trust for Public Land would recommend conducting a public opinion survey that tests ballot language, tax tolerance, and program priorities of park district voters.

¹ The contents of this report are based on the best available information at the time of research and drafting, March 2026.

² This feasibility study is not a legal document and should not be relied upon as a legal opinion.

Executive Summary

The Trust for Public Land has undertaken an analysis of finance options available to the North Clackamas Park and Recreation District to fund district priorities like the protection of working lands and other natural areas. In order to understand what an appropriate funding source or sources would be, this report first provides a brief overview of existing park and recreation programs, governance, and funding as well as some background about the community. Next, the report analyzes possible alternatives for funding parks and conservation, including the authority for their use and revenue raising-capacity. Finally, since most revenue options require approval by voters, this report provides pertinent election information, such as voter turnout history and election results for local finance measures.

In Oregon, local funding options for conservation have primarily taken the form of general obligation bonds and property taxes. The funding options considered in this report are as follows:



- Property Tax or Local Option Levy. The district could use a local option levy to fund operations, maintenance and capital projects. It is currently maximizing the use of its permanent property tax rate at \$0.5382 per \$1,000. An additional levy must be approved by voters. For instance, an increase of \$0.15 per \$1,000 of assessed value would generate roughly \$2.1 million per year at a cost of \$45 per year for the average household, notwithstanding any Measure 5 compression.
- General Obligation Bonds. The North Clackamas Park and Recreation District has the capacity to issue a general obligation bond for land acquisition and natural resources. The issuance of general obligation bonds must be approved by a majority of those voting at an election called for that purpose. A \$35 million bond would add about \$2.4 million to the district's annual debt service and would cost approximately \$50 per year for the average homeowner over the life of the bond (20 years). GO Bonds may only be used for capital purposes and could not be used for district operations and maintenance, the districts most immediate need.
- Increase in the Permanent Tax Rate. In order to increase the permanent tax rate of the district, the district would have to be reformed which could include structural, financial, or governance changes. NCPRD voters considered a reformation and permanent tax increase in November 2014 which was not approved. If this option is considered, additional research should be undertaken to determine what changes should be made to reform the district, allowing for the increase of the permanent tax rate.

This feasibility report is meant to inform the district's consideration of new funding for parks and conservation by identifying potential funding mechanisms and determining the fiscal capacity and legal requirements of various approaches. Next steps should include narrowing funding options to those that match the needs identified by the district and testing voter attitudes toward a specific set of funding proposals. TPL recommends conducting a public opinion survey that tests ballot language, tax tolerance, and program priorities of voters in the North Clackamas Park and Recreation District.

Overview and Background³

NCPRD (“District”), created November 21, 1990, is located in the urbanized northwest portion of Clackamas County (“County”), one of Oregon’s fastest growing regions. As of July 1, 2020, the District includes a large unincorporated area of urban Clackamas County and the City of Milwaukie. It does not include the bordering cities of Happy Valley, Gladstone, or Johnson City. Of the District’s approximately 107,000 residents, approximately 80 percent live in the unincorporated area and 20 percent live in the City of Milwaukie. The district is bounded on the west by the Willamette River, by the Multnomah/Clackamas County boundary to the north, by Gladstone and the Clackamas River to the south, and roughly by the City of Happy Valley to the east.

The district includes key areas of economic activity within the County, including one of the State’s largest commercial concentrations at Clackamas Town Center and the Clackamas Promenade shopping center, both thriving retail centers. Another strong area of economic activity is the industrial/commercial corridor along Highway 212/224. The district is legally authorized to levy a property tax on real and personal property located within its boundaries. State statute also empowers the district to extend its boundaries by annexation.

				
	Total Population	Median Age	Median Household Income	Average Household Size
NCPRD	106,739	41.3	\$79,765	2.44
Clackamas County	432,190	42.7	\$97,587	2.59

NCPRD is a service district of Clackamas County. As of July 1, 2021, NCPRD became a stand-alone County department that is managed by a District Director and overseen by a District Administrator, who also serves as the Clackamas County Administrator. As a county service district, the five-member Board of County Commissioners also serves as the NCPRD Board of Directors. As a service district with taxing authority, NCPRD levies a permanent rate of \$0.5382 per \$1,000 of assessed value. This rate is projected to generate approximately \$7.6 million in the coming fiscal year.

All District personnel are contracted through Clackamas County, and expenditures to pay personnel costs are budgeted in the Materials and Services category. NCPRD contracts with the County for 42.79 full-time equivalent (FTE) regular status employees and employs hundreds of seasonal and temporary positions annually. These FTE are recognized in the Clackamas County Budget.

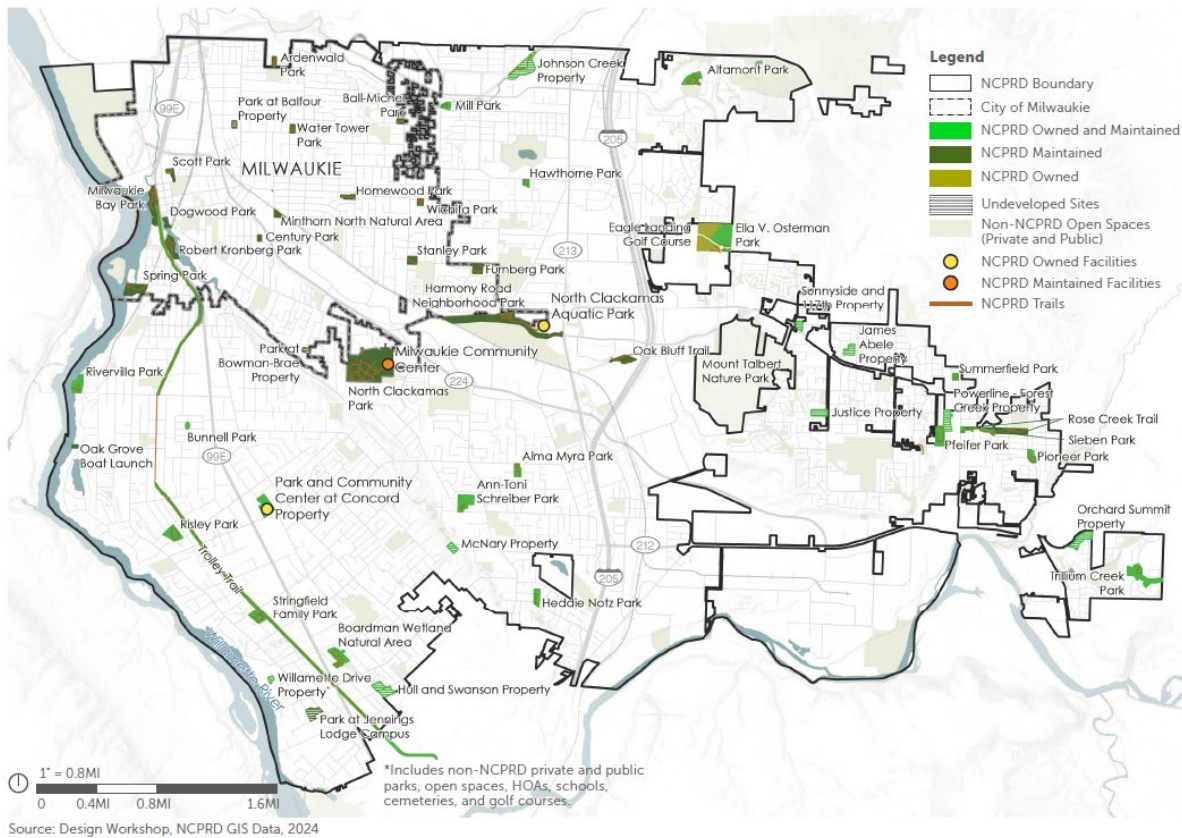
Clackamas County is similar to the State when examining its major industries and other economic indicators. Mirroring the State’s unemployment rates, the County’s unemployment rate in August 2025 increased slightly to 4.7 percent when compared to the previous month and 3.7 percent compared to a year ago. The county’s labor force reached 172,900 in August 2025, an increase of 200 jobs from the previous month and a decrease of 900 jobs from a year ago.

³ [A-010 - NCPRD 2025 Audit FS Final \(620479 - June 2025 - North Clackamas Parks & Rec District Audit \[6/30/2025\] \(In Process\)\)](#)

The real market value in Clackamas County grew 1.4 percent in 2024, which is significantly lower than the 6.1 percent growth rate in 2023. However, the county's real market value has been trending upward since 2013. Additionally, as of September 2025, the population of Clackamas County has increased to 427,323, representing a 0.3 percent increase from 2024. And lastly, as of September 2025, housing units in Clackamas County total 176,600, with a median value of \$605,400.⁴

NCPRD's revenue from Parks System Development Charges (PSDCs) is directly tied to activity in the construction and housing markets. Permit activity has grown year over year, though it continues to reflect the broader challenges facing the construction industry. In fiscal year 2024-2025, Clackamas County issued 125 residential and commercial permits for new construction in the unincorporated area of the district, up from 92 permits the previous fiscal year. In contrast, the City of Milwaukie issued 29 new construction permits, a decrease from 34 issued in fiscal year 2023-2024. Looking ahead, Oregon and Clackamas County are expected to see continued slow growth in the construction sector, largely due to persistently high building costs.⁵

NCPRD manages, protects, and maintains 32 developed parks, 3 natural areas and 3 trails and greenways. The district also operates and maintains three facilities: North Clackamas Aquatic Park, Milwaukie Community Center, and the renovated Concord Community Center.



⁵ Excerpted from 2025 System Plan and 2025/26 Adopted Budget

NCPRD's parks, facilities, natural areas and trails are among the community's most cherished assets – spaces that foster connections between people and nature, provide opportunities for play, and promote a healthy lifestyle however, NCPRD faces significant challenges: rising costs, aging infrastructure, and persistent funding deficiency.

NCPRD System Plan

In October 2025, the NCPRD System Plan was adopted. This new System Plan charts the course for the next 20 years, providing guidance and direction on the future of parks and recreation within the district. The plan was shaped through extensive community engagement efforts and a data-driven needs assessment to identify current and future priorities. The highest priority action step to make this plan a reality will be to secure sustainable funding for NCPRD.

The district has chosen four themes to guide its efforts:

THEME 1

Care for and Invest in Parks and Recreation: Care for our existing system while providing a strong foundation for future opportunities.

Goals

1. Prioritize investments and improvements in areas lacking access to parks and open space as well as areas with high social, environmental, and health needs.
2. Ensure quality and longevity of the park and recreation system through long-term fiscal sustainability of the district.
3. Care for what we have now while also looking toward expanding offerings and access over the next two decades.

Theme 2

Connect to Nature: Connect to nature, embracing and protecting natural resources and mitigating climate change impacts.

Goals

1. Increase community access to the outdoors, nature, and water.
2. Create a districtwide network of trails to enhance movement, connectivity and enjoyment in the natural environment.
3. Enhance community resilience through climate adapted landscapes, facilities, and program offerings.

Theme 3

Play for All: Promote health and lifelong learning by providing parks, natural areas, facilities, and recreational opportunities for all ages and abilities.

Goals

1. Provide recreation programs and places to play that meet the needs of a broad range of ages, abilities, and backgrounds.
2. Reduce gaps in programming using the variety of tools and resources in our community.
3. Offer affordable recreation programs and facilities to encourage participation and reduce financial barriers.

⁶ NCPRD System Plan October 2025

Theme 4

Enrich our Community: Strengthen connections through events, activities, recreation programming, and communication that celebrate the diversity of identities in our community.

Goals

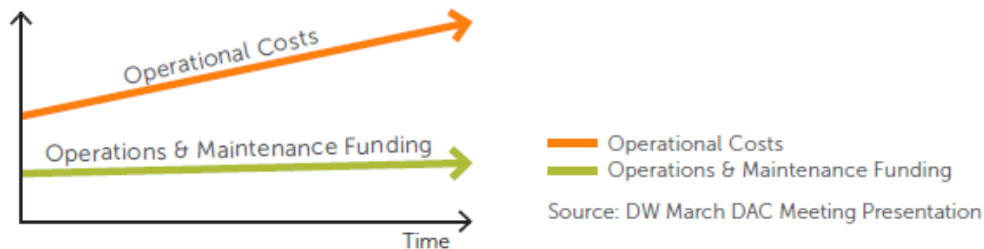
1. Celebrate and honor cultures, languages, storytelling, art, and history of distinct communities in North Clackamas.
2. Create community togetherness, expand community awareness and support the health of residents through recreational and cultural offerings in parks, facilities, and programs.
3. Adapt recreation, activities, and events to meet the current and future recreation needs of the community.

Funding Challenges⁷

NCPRD faces ongoing financial challenges because of a low permanent tax rate and rising operational costs. Lack of funding affects essential services and infrastructure. Without increased investment, NCPRD will not be able to meet community expectations and the services offered by NCPRD will continue to be reduced. The impact of NCPRD’s low tax rate has been compounded by recent historic inflation.

The fixed permanent tax rate of \$0.54 per \$1,000 of assessed value has not increased since the district’s inception in 1990, and no bonds or levies have been passed to supplement funding. As a result, the current rate is not keeping pace with inflation. System Development Charges (SDCs) are separate funding sources that can only be used for new development and amenities.

The growing funding gap for operations and maintenance is due to rising operational costs, increasing by around 11 percent per year since 2021 and far outpacing the fixed permanent tax rate. The General Fund, which funds operations and maintenance, programming, and services, is insufficient to support the same level of park and recreation services going into the future.



NCPRD has the lowest tax rate of the five parks and recreation districts in Oregon. Additionally, many other districts have bonds and local option levies to further increase their funding available for operations and capital improvements. This emphasizes the district’s financial limitations in funding essential services and infrastructure.

⁷ Ibid.

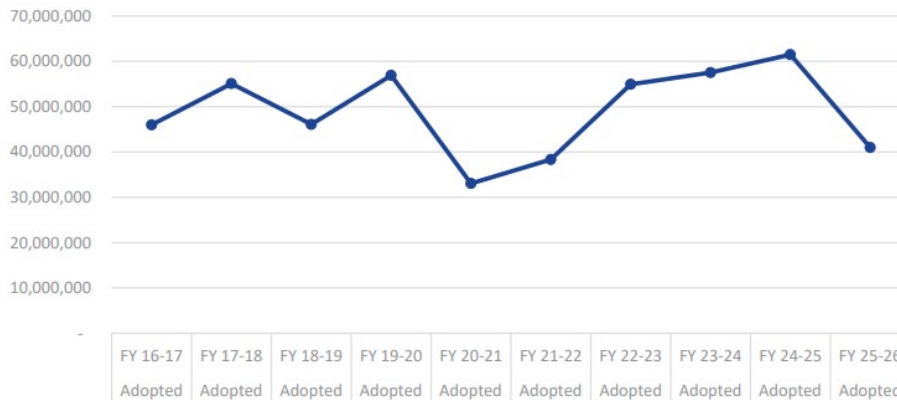


The district faces long-term sustainability challenges primarily due to aging infrastructure. NCPRD owns, and/or operates and maintains several older buildings, including the North Clackamas Aquatic Park, Milwaukie Community Center, Concord Community Center, and Stringfield House, all of which need repairs and ongoing investment. Much of the District’s operations and maintenance equipment are also nearing the end of its usable life, contributing to increased costs and reduced efficiency. Additionally, many parks throughout the system are aging and in need of upgrades to meet current standards and community expectations.

Budget fiscal year 2025-2026⁸

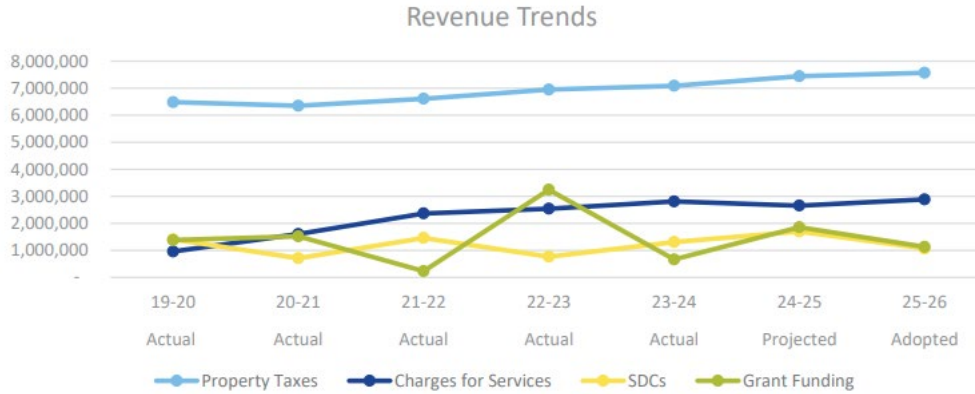
The North Clackamas Parks and Recreation District (NCPRD) Proposed Budget for Fiscal Year (FY) 2025- 2026, beginning July 1, 2025, is \$40,915,205. This budget represents the district’s comprehensive financial plan for aligning with the organization’s mission to enrich community vitality and promote healthy living through parks and recreation. The total department budget for FY 25-26 is a 33 percent decrease from the FY 24-25 budget of \$61.5 million. This reduction is primarily intended to lessen the reliance on the NCPRD Beginning Fund balance. Budget reductions have been proposed in most programs and services, which have included a reduction in workforce, reduced maintenance and irrigation in NCPRD parks, and reduction of programs and services such as cancellation of the RecMobile outreach program.

NCPRD Budget Trend



⁸ Excerpted from FY25/26 Budget

Roughly 54 percent of NCPRD’s revenues are derived from property taxes based on a fixed, permanent tax rate, which is the lowest tax rate in Oregon for a park and recreation district. NCPRD’s standard increase of 3 percent per year has not kept pace with expenses due to inflation. A decline in tax revenue for FY 19-20 was a result of the City of Happy Valley withdrawal from the district. Since then, property tax revenue has slowly increased and is expected to generate just over \$7.6 million for FY 25-26.



To preserve the NCPRD General Fund for operations, System Development Charge (SDC) Funds will be prioritized over the use of General Funds for capital projects. SDC collection is often unpredictable, and the rate at which the district charges SDC fees is lower in comparison to other park districts and has not kept pace with inflation. Limited capital resources combined with the rise in materials and labor will make it challenging to meet the needs and wants of District residents for new and improved parks and facilities.

The FY 25-26 NCPRD Budget presents five distinct lines of business:

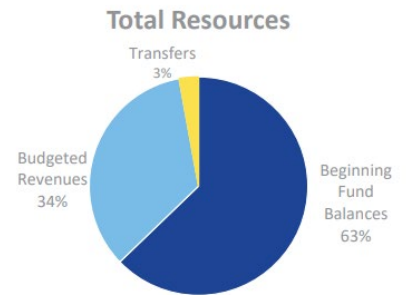
- NCPRD Administration, which includes all Administrative functions and Marketing
- Programs and Community Centers, which include Recreation and Sports programs, Aquatic Park, Milwaukie Community Center, and the community center at the Concord property (renaming underway)
- Older Adult Services, which includes Social Services and Nutrition programs.

BUDGET SUMMARY

FY 25-26 Total Resources \$40,985,062

Total District resources include budgeted current revenues of approximately \$41 million. Resources include budgeted revenues of \$14.1 million, beginning fund balances of \$25.7 million, and interfund transfers-in of \$1.2 million.

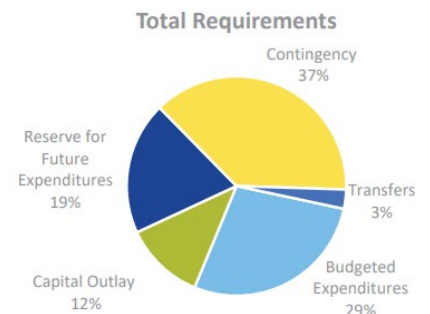
Resources	Amount
Beginning Fund Balance	25,744,832
Budgeted Revenues	14,084,161
Interfund Transfers In	1,156,069
TOTAL	\$40,985,062



FY 25-26 Total Requirements \$40,985,062

Total District requirements for FY 25-26 are budgeted at approximately \$41 million. Requirements include budgeted expenditures of \$11.8 million, capital outlay of \$4.8 million, reserve for future expenditures of \$7.7 million, contingency of \$15.5 million, and interfund transfers-out of \$1.2 million.

Requirements	Amount
Budgeted Expenditures	11,769,583
Capital Outlay	4,841,000
Reserve for Future Expenditures	7,725,901
Contingency	15,492,509
Interfund Transfers Out	1,156,069
TOTAL	\$40,985,062



- Parks, Trails, and Natural Areas, which includes maintenance for parks and facilities and Trails and Natural Areas programs.
- Planning and Development, which includes the System Development Charge program, Planning, Capital Improvement, and Capital Repair and Replacement Projects

Government

As a county service district, the five-member Board of County Commissioners also serves as the NCPRD Board of Directors

Board of County Commissioners		
Name	Seat	Term Expires
Craig Roberts	Chair	2028
Diana Helm	Commissioner	2026
Paul Savas	Commissioner	2026
Martha Schrader	Commissioner	2028
Ben West	Commissioner	2026

Choosing a Local Funding Strategy

Generally, there are three primary types of revenue sources available to local governments to pay for parks and recreation: discretionary annual spending, creation of dedicated funding streams, and debt financing. The financing options utilized by a community will depend on a variety of factors such as taxing capacity, budgetary resources, voter preferences, and political will.

Significant, dedicated funding generally comes from broad-based taxes and/or the issuance of bonded indebtedness, which often require the approval of voters. In the Trust for Public Land’s experience, local governments that create funding via the budget process often provide substantially less funding than those that create funding through ballot measures. As elected officials go through the process of making critical budgetary decisions, funding for land conservation often lags behind other public purposes, and the amount appropriated tends to be less than what voters would support. It is understandably difficult to raise taxes without an indisputable public mandate for the intended purpose.

Ballot measures provide a tangible means to implement a local government’s vision. With their own funding, local governments are better positioned to secure scarce funding from state or federal governments or private philanthropic partners. In addition, having a predictable funding source empowers the local jurisdiction to establish long-term parks and recreation priorities that meet important community goals and values.

Nationwide, a range of public financing options has been utilized by local jurisdictions to fund parks and open space, including general obligation bonds, the local sales tax, and the property tax. The ability of local governments to establish dedicated funding sources depends upon state enabling authority.

In Oregon, a range of public financing options have been utilized to fund parks and land conservation, such as the property tax and general obligation bonding. TPL’s research will focus on broad-based mechanisms capable of generating significant funding at the local level that are practical and have been proven. Many of these funding options require voter approval.

Local Conservation Finance Ballot Measures in Oregon

The property tax and general obligation bonds are the principal local, voter-approved revenue sources that are permitted for conservation purposes in Oregon. Counties and municipalities are authorized to acquire land and easements for purposes including parks, trails, watershed protection, floodplain

management, farmland, and cultural and historic preservation. These mechanisms have different requirements for authorization. In Oregon, municipalities and districts rather than counties have largely undertaken conservation finance ballot measures. Most of these measures are bonds, which can only be used for capital expenses.⁹ The property tax may be used to fund operations and maintenance.

Oregon voters have shown moderate support for funding parks and open space measures – approving 24 of 37 local funding questions (65 percent) since 1996. The most common finance mechanism utilized by local jurisdictions in the state is general obligation bonds, which accounted for 18 of the successful ballot measures.

The City of Portland, the Metro Regional Government, and the City of Eugene, and Happy Valley are examples of local option property taxes for parks and land conservation.¹⁰

Oregon Local Conservation Finance Measures 1996-present

Finance Mechanism	# Of Measures	# Passed	% Passed	Parks and Conservation Funds Approved	Total Funds Approved
Bond	25	18	72%	\$991,910,000	\$1,106,695,000
Meals Tax	1	1	100%	\$6,000,000	\$30,000,000
Property tax	11	5	45%	\$385,528,000	\$434,928,000
Total	37	24	65%	\$1,383,438,000	\$1,571,623,000

Source: The Trust for Public Land's LandVote Database

⁹ The Trust for Public Land's Conservation Almanac Database

¹⁰ The Trust for Public Land's LandVote Database. LandVote tracks measures that partially or entirely have funding for land protection.

Public Finance Options for North Clackamas Park and Recreation District

Local Option Property Tax Levy ¹¹

While property tax revenue makes up only a portion of most local government budgets, it is usually a critical resource supporting daily operations. Both the Oregon Constitution and Oregon Revised Statutes limit the amount and types of tax a city may impose. The first property tax limitation came in 1990 with the passage of Ballot Measure 5. Article XI, Section 11(b), Oregon Constitution. Ballot Measure 5 imposed a tax rate limit on local governments: one for schools (kindergarten through community colleges), and one for all other local governments. Oregon local governments are limited to billing each property tax account no more than \$10.00 per \$1,000 of **real market value** (RMV) plus any voter approved general obligation bonded debt (school districts have a \$5.00 limit).

Ballot Measure 50 was adopted by the voters in November 1996. Measure 50 created a new property tax system by repealing the tax base system and replacing it with a permanent tax rate system with some local options and the concept of maximum assessed value. The measure set the maximum assessed value for each property in 1997 equal to 90 percent of the 1995-96 real market value and placed a cap on **assessed value** (AV) growth of 3 percent annually, except for new construction, subdivision, remodeling, rezoning, loss of special assessment or exemption. These tax permanent tax rates cannot be changed by any action of the district or its voters, and remains at the 1997 rates.

Because assessed values were initially established at levels below real market values, and because the real estate market has appreciated at a rate of more than three percent in most years since Ballot Measure 50 passed, the assessed values of many properties are substantially lower than their real market values. This means that assessed values may continue to increase even though the real market value of a property can be falling as a result of current market conditions.

When the total of a local government (non-school) tax rates on a property for all purposes except payment of general obligation bonds exceed \$10 per \$1,000 of real market value, the property is said to be in compression. All property tax levies except levies for general obligation bonds are subject to compression.

Local option levies are subject to “special compression.” This means that local option levies are reduced (to zero if necessary) before other levies are reduced to bring the total tax on the property down to the Measure 5 limit. Compression is calculated separately for each property, so it is possible for one property to be in compression, while the neighboring property is not.

A district may determine through the budget process that it needs additional funds to operate. State law allows for local option levies, either for a specific or general purpose. Local option levies for operating purposes may only extend for five years. Levies for capital purposes may extend for ten years or the useful life of the project, whichever is shorter. Majority voter approval is required.

Local option levies can be structured as either a fixed dollar amount per year for the term of the levy or as a fixed rate per thousand dollars of assessed value. There are pros and cons to each approach, and a government should carefully weigh these as they decide what to put forth to the voters.

Operating Levies

Local options levies for operating purposes provide local governments with the possibility of collecting additional operating dollars from property taxes beyond the permanent levy. Although these collections are subject to Measure 50 compression, local option levies may present the most significant, efficient and

¹¹ The property tax overview was largely excerpted from the Oregon Municipal Handbook.

equitable form of revenue raising options for local governments.¹² Local option levies for operating purposes may only extend for five years.

Capital Levies

Local option levies can be used for capital purposes. Levies for capital purposes can extend up to the lesser of 10 years or the useful life of the financed capital items. Capital items can include any capitalizable asset, including items that are specifically excluded from general obligation debt by Measure 50. Capital local option levies are rarely seen in Oregon. Because the levy is subject to the same voter approval requirement as GO bonds, but the revenue stream is subject to the Measure 5 tax rate limits, municipalities tend to favor GO bond authority over the local option levy for capital purposes. However, because general obligation bond proceeds are more limited in usage, some jurisdictions have opted for local option levies to pay for things that would otherwise be disallowed under general obligation bond provisions (for example, supplies and equipment).¹³

The chart below shows some examples of park related operating levies. For example, The City of Eugene has a property tax levy in 2018 for park operations and maintenance:

Property Tax Ballot Measures Approved in Oregon, 1996-present				
Jurisdiction Name	Date	Description	Total Funds Approved	% Yes
Portland	11/3/20	5-year, \$.80 per \$1,000 property tax increase for parks, recreation and natural area protection	\$239,078,000	64%
Eugene	5/15/18	5-year, \$.19 per \$1,000 local option levy for park operations and maintenance	\$15,750,000	66%
Portland Metro	5/21/13	5-year, local option levy of \$.096 per \$1,000 for park improvement and operations and maintenance	\$50,000,000	56%
Portland	11/5/02	5-year \$.39 per \$1,000 assessed value property tax increase for park services, repairs, maintenance, and recreation programs.	\$49,400,000	65%

Source: The Trust for Public Land's LandVote Database

The ballot language for the 2025 Portland levy (which passed with 56% of the vote) was as follows:

*City of Portland Measure
Referred to the People by the City Council
26-260 Maintain safe parks, nature, affordable recreation through 5-year levy*

Question: Should Portland maintain parks, recreation, fund repairs; five-year levy \$1.40 per \$1,000 assessed value beginning 2026-2027? This measure may cause property taxes to increase more than three percent

Summary: In 2020, City of Portland voters approved a five-year levy to support parks and recreation operations that expires in 2025. If a new levy is not approved, the Parks operating budget would be reduced by approximately half, resulting in fewer programs and services.

A new five-year levy would maintain operations, fund capital projects:

ENSURE NEIGHBORHOOD PARKS MAINTENANCE AND CLEANLINESS: Daily restroom cleaning, trash pickup· Routine maintenance, minor repairs· Repair or renovate facilities like playgrounds, restrooms, pools· Park ranger safety patrols, incident responses

*PROTECT NATURE IN A CHANGING CLIMATE: Plant, maintain trees
·Preserve natural areas, trails, water quality, wildlife habitat. Clear brush, maintain emergency access routes to reduce wildfire risk*

*PRESERVE PROGRAM ACCESS
·Continue free, discounted recreation programs for families experiencing poverty*

¹² League of Oregon Cities, Debt Issuance Manual

¹³ League of Oregon Cities, Debt Issuance Manual, September 2007

Preserve classes, community center hours, arts and cultural centers, parks, pools. Community oversight committee would review levy expenditures, provide annual reports. Independent audit required.

A median homeowner would pay about \$310 per year, or \$26 per month - a \$11 monthly increase. Levy would raise approximately \$86,268,997 in 2026-2027, \$88,719,730 in 2027-2028, \$91,411,705 in 2028-2029, \$93,588,449 in 2029-2030, and \$96,068,483 in 2030-2031, for a total of \$456,057,364.

Local Option Levy in North Clackamas Park and Recreation District

Each year, the district board determines and fixes the amount of money to be levied and raised by property taxes. The property tax fixed by the board may not exceed the permanent rate limitation approved by voters at the formation election. Due to Ballot Measure 50 the district has a permanent tax rate levy authority of \$0.5382 per \$1,000 of assessed property value, which it is currently using.¹⁴

If a special district's expenses rise over the maximum rate allowed, then revenue may be provided through local option levies. The local option levy differs from the permanent property tax because it is a temporary assessment, only in place for a prescribed period of time as approved by the voters for specific use and based on the assessed valuation. The local option levy may be used for either operation and maintenance or capital projects. Local option levies are subject to the \$10 per \$1,000 of assessed value limitation. An operation levy may be imposed for a maximum of five years, while a capital project levy may be imposed for the lesser of the useful life or ten years. The district may also levy an additional property tax for the payment of debt service on bonds.

When property tax rates exceed the permanent limitation, the imposed taxes are reduced proportionately ("compressed") to conform to these requirements. The reduction in taxes due to compression is equivalent to the difference between what taxing districts wished to raise through property taxes (tax extended) and the amount they actually raised (tax imposed). The amount by which tax revenue is reduced on a property is called "compression loss." Local option taxes are compressed before all other property tax rates are adjusted such that districts with local options account for the majority of compression loss. As of 2025, the district does not levy a local option tax.

Compression appears to be fairly minimal looking at current models. The countywide local option public safety levy on the ballot in May 2025, if passed, would have an impact on NCPRDs compression rate. Compression will go higher as the tax rate goes up and new taxes for NCPRD could minimally affect other taxing districts.

Tax levies utilized to pay the debt service for bonds are not subject to the \$10 per \$1,000 of assessed value limit. The revenue generated from this additional property tax must be retained by the county treasurer and kept in a separate fund designated as the "North Clackamas Park and Recreation District bond interest and sinking fund."¹⁵

A local option levy can be used to fund land acquisition. There is a \$10 per \$1,000 aggregate tax rate limitation. The district could potentially issue a local option levy because this limit may not have been reached district wide or in any of its jurisdictions. An increase in the levy can only be issued district wide versus incorporated and unincorporated areas. A local option levy for operation and maintenance may not exceed five years, while a local option levy for capital projects may not exceed the lesser of the expected useful life of the project or ten years. The county assessor should be contacted for further information if this option is pursued to calculate any possible compression which could happen to levy revenue given multiple local option levies overlapping in the district.

The table below summarizes the estimated revenues and costs of various local levy amounts. For example, an increase of \$0.15 per \$1000 of assessed value would generate roughly \$2.2 million per year at a cost of \$45 per year for the average household, notwithstanding any Measure 5 compression.

¹⁴ As set by the Oregon Constitution – Measures 5 & 50

¹⁵ Besides a sinking fund for debt service, the park and recreation board may establish sinking funds for the purpose of defraying the costs of acquiring land for park and recreation sites, and for acquiring or constructing buildings or facilities thereon or therein.

North Clackamas PRD Property Tax Estimates				
Mill Increase	2025 Taxable valuation	Annual revenue	Annual cost per household*	5 years of revenue
0.1000	\$14,482,860,719	\$1,448,286	\$30	\$7,241,430
0.1500	\$14,482,860,719	\$2,172,429	\$45	\$10,862,146
0.2000	\$14,482,860,719	\$2,896,572	\$60	\$14,482,861
0.2500	\$14,482,860,719	\$3,620,715	\$75	\$18,103,576
0.3000	\$14,482,860,719	\$4,344,858	\$90	\$21,724,291
0.3500	\$14,482,860,719	\$5,069,001	\$105	\$25,345,006
0.4000	\$14,482,860,719	\$5,793,144	\$120	\$28,965,721
0.4500	\$14,482,860,719	\$6,517,287	\$135	\$32,586,437
0.5000	\$14,482,860,719	\$7,241,430	\$150	\$36,207,152

*Estimated average home taxable value = \$300,085.

In November 2000, the District placed the following question on the ballot:

Shall the District levy \$.25 per \$1,000 of assessed value for general park operations/maintenance for five years beginning 2001-2002? This measure may cause property taxes to increase more than three percent.

The measures failed by 201 votes out of over 35,000 cast.

Implementation Procedure

Local options levies can be imposed only with voter approval. Local options levy elections are subject to the same “double majority” requirements as general obligation bonds. If the election was held in May or November, the double majority requirement would not apply. The March and September elections are subject to the “double majority” requirement.

Ballot Language Requirements and Examples

The ballot title of any measure, other than a state measure, to be initiated or referred shall consist of:

- A caption of not more than 10 words which reasonably identifies the subject of the measure;
- A question of not more than 20 words which plainly phrases the chief purpose of the measure so that an affirmative response to the question corresponds to an affirmative vote on the measure; and
- A concise and impartial statement of not more than 175 words summarizing the measure and its major effect.¹⁶

If the election is not the May or November election, and thus the “double majority” requirement applies, the ballot must include the following statement as the first statement of the ballot title summary:

- “This measure may be passed only at an election with at least a 50 percent voter turnout.”
- The words of this statement do not count towards the word limits described above.¹⁷

The ballot title for a measure authorizing the imposition of local option taxes shall contain the following statement and information:

- “This measure may cause property taxes to increase more than three percent.”¹⁸

As part of the question, the ballot title for a measure authorizing or renewing the authorization of the imposition of local option taxes shall state:

¹⁶ Oregon Revised Statutes §250.035

¹⁷ Oregon Revised Statutes §250.036

¹⁸ Oregon Revised Statutes §280.070

- The length in years of the period during which the proposed local option tax will be imposed.
- The first fiscal year in which the proposed local option tax will be imposed.¹⁹

If the measure is authorizing the imposition of local option taxes, the front of the outer envelope in which the ballot title is delivered shall state, clearly and boldly printed in red, “CONTAINS VOTE ON PROPOSED TAX INCREASE”.²⁰

For a levy imposed based on a fixed amount, the statement in the ballot title for the measure that explains the chief purpose of the measure and gives reasons for the measure shall state the total amount of money to be raised by the proposed local option tax, in dollars and cents. If this levy raises more money than estimated, the excess collections above that estimate shall be considered a budget resource for the levy fund in the next fiscal year of the subdivision. This statute does not apply to an election authorizing general obligation bonds or the tax levies to repay general obligation bonds. This statement is to be added to and made a part of the 175-word statement, however, will not count towards the 175-word limitation.²¹²²

A ballot measure authorizing the local option levy may also state that the taxing district may issue bonds payable from the levy and voter approval of the levy constitutes voter approval of the bonds.²³

If more than one proposal to impose local option levies is submitted to the electors at the same election, the several ballot measures shall be voted upon separately. However, not more than four separate ballot measures proposing local option levies may be submitted to the electors within a single calendar year. Local option levy ballots for capital projects with a term greater than five years must be submitted to the electors separately than local option taxes with a term of five years or less.²⁴

June 8 – First day to file the ballot title for publication of notice with the county elections office. (SEL 805)

The deadline to submit the ballot title for publication of notice to the county elections office for inclusion on the November 2026 ballot is August 14, 2026.²⁵ (SEL 805)

September 3rd, is the last day to file the notice of measure election and explanatory statement with the county elections office. This cannot be filed sooner than seven business days after the SEL 805 is filed. (SEL 803)

N CPRD Permanent Tax Rate

In November 2014, N CPRD placed the following question on the ballot:

REFORM NORTH CLACKAMAS PARKS AND RECREATION DISTRICT WITH INDEPENDENT GOVERNANCE

QUESTION: Shall N CPRD be reformed with independently elected board under ORS 266 at permanent rate of \$0.89 per \$1000 assessed value?

SUMMARY: If passed, North Clackamas Parks and Recreation District (“N CPRD”) would reform as an independent parks and recreation district governed by directors elected from within its boundaries, with a

¹⁹ *Id.*

²⁰ Oregon Revised Statutes §250.038

²¹ Oregon Revised Statutes §280.075

²² Because the amount levied each year is, as stated in ORS 280.060(1)(b), "Computed annually at the same dollar rate per thousand dollars assessed value in the subdivision," and that rate is "declared in and made a part of the ballot measure to be submitted to the electorate" - the "ESTIMATE ONLY" language is not required. See ORS 280.075(2), which says that the "ESTIMATE ONLY" statement doesn't apply to a local option tax described in ORS 280.060(1)(b).

²³ §280.075. and §280.060(5).

²⁴ §280.060(4)(a).

²⁵ 254.095; 254.103; 255.085; OAR 165-022- 0010

permanent rate of \$0.89 per \$1000, a \$0.35 per \$1000 increase from current rates (~\$7 per month more for a \$250,000 home).

Currently, NCPRD is a county district governed by the Board of County Commissioners. This proposal would not change current boundaries, only governance and rate, and merge the current district into the new district. Increased funding would support: equitably locating facilities and services throughout the district; support maintenance and repair of existing parks; conservation and enhancement of natural areas; programs for older adults and youth; and development of new facilities focusing on addressing unmet needs in under-served and growing areas. Recommended projects are:

- *Completing Milwaukie Riverfront Park
- *Developing large community park in Oak Lodge area
- *Building new community center in Happy Valley
- *Establishing new neighborhood parks in mature communities such as Oak-Grove/Jennings Lodge and Milwaukie
- *Public access and resource protection along rivers and streams

The measure failed with 46 percent support.²⁶

In Oregon, dissolving a district and reforming it is a multi-step legal process governed by ORS Chapter 198. This is often the only way to change a "permanent" tax rate. A district can also be reformed without dissolving it by utilizing specific legal processes for boundary changes, reorganizing electoral systems, or amending local regulations. While major structural overhauls (like merging two districts) technically create a successor entity, many modifications to a district's scope, size, or governance can be achieved while the original district remains legally active.

In 2014, NCPRD was deciding whether to pursue an alternative governance structure as recommended in the district's draft Master Plan and by the District Advisory Board. The measure would give residents direct control of who runs the district. Voters would have elected their own board, rather than the district be run by Clackamas County commissioners. The commissioners unanimously supported turning it over to voters. Eleven candidates ran for five seats on the perspective new NRPRD board.

This measure would also have reformed NCPRD into an ORS 266 Parks and Recreation District and replace the existing North Clackamas Parks and Recreation District at a higher permanent tax rate.²⁷ The rate increase would have gone from 54 cents per \$1,000 of assessed value to 89 cents. At the time that was calculated at \$7 a year more for a \$250,000 house.²⁸

Governance for an ORS 266 parks and recreation district is proscribed in ORS 266.310- 320 and 266.375. It requires that the new district's elected board must consist of either 3 or 5 members, one of which will be elected by their peers to be president and one as secretary. In 2014, NCPRD set the default composition to five members.

The Board of County Commissioners has the option, pursuant to ORS 266.375, to establish the representational nature of the initial Board of the new district. New Board members would be elected at large, in zones that were constructed based on census data so that they were as nearly equal as possible in population, or a combination thereof. If zones were used for all 5 positions, each area would have approximately 23,200 residents per zone based on the District's estimated population of 116,000. If there were 3 zones and two at-large, the zones would have populations of approximately 38,700 residents.

²⁶ November 2014 Voter Pamphlet

²⁷ Background from 2014 NCPRD Study Session meeting notes

²⁸ https://www.oregonlive.com/milwaukie/2014/07/clackamas_county_chairman_want.html

A poll by the Trust for Public Land, at the time, found that 64 percent of voters in the district could support an increase of \$0.20 per \$1,000 of assessed value on a home. About 51 percent supported an increase double that.²⁹

Assuming the boundaries and thus the assessed value of the district would not change, a similar measure would generate the same revenue as described in the operating levy section but would generate more revenue in the long term since the funds would not lapse after five years.

Additional research can be conducted if this pathway is chosen.

Bonds

A park and recreation district may issue general obligation or revenue bonds to provide funds for the acquisition of land, for land improvements and development of parks and recreation grounds, and for capital recreation facility construction and improvements.³⁰ The issuance of general obligation bonds must be approved by a majority of those voting at an election called for that purpose. The bond election may be called by the district board on its own resolution or must be called by the board when a petition specifying the bond is filed.³¹ challenges. Federal regulations governing the issuance of tax-exempt bonds limit the use of proceeds to capital purposes so bond cannot be used to resolve the District's current operational funding shortfalls.

In order to pay the principal of and interest on outstanding general obligation bonds, the district levies annually an ad valorem property tax on the taxable property within the boundaries of the district. The revenues of this levy may only be used to pay the principal of and interest on the general obligation bond.³² Property taxes imposed to pay the principal and interest on voter-approved general obligation bonds for capital construction or improvements are not subject to the property tax limits of Measure 5.³³ General obligation bonds are a popular finance mechanism for funding land conservation in Oregon. Since 1996, several municipalities and park districts in Oregon have passed general obligation bonds for parks and recreation.

Debt Limit

Park and recreation districts formed under ORS Chapter 266 are limited in the amount of indebtedness they may incur. The aggregate amount of general obligation bonds issued and outstanding at any one time shall in no case exceed two- and one-half percent (2.50%) of Real Market Value of all taxable property within the district. The calculation of debt capacity is described below. As of March 2026, NCPRD has no outstanding general obligation debt, so there is currently no debt subject to this limit. NCPRD holds S&P Global's issuer credit rating, AA, which recognizes stable financial health and management. This rating was received in August 2019. The district is currently debt-free and does not anticipate issuing new debt in FY 25-26.

General Obligation Bond Capacity	
	Statutory Limit
FY25 Real Market Value	\$30,103,059,056
ORS Chapter 266 Limitation 2.5% of RMV	\$752,576,476
Current Outstanding Debt	\$0
Remaining General Obligation Bond Capacity	\$752,576,476

²⁹ https://www.oregonlive.com/milwaukie/2014/05/north_clackamas_parks_recreati.html

³⁰ Federal regulations governing the issuance of tax-exempt bonds limit the use of proceeds to capital purposes such that only a small fraction (up to 5%) of bond funds may be used for maintenance or operations directly related to the funded facilities. Treas Reg 1.148-6(d)(3)(ii)(A)(5). State and local laws may further limit the use of bond proceeds.

³¹ The requirements for preparing, circulating and filing a petition must follow the procedure for an initiative petition, as contained in §§255.135 to .205.

³² Oregon Revised Statutes §287A.140

³³ Oregon Constitution Article XI Section 11b. Measure 5 constitutionally limits total non-school property taxes to one percent (\$10 per \$1,000 assessed value), which significantly limits local revenue options.

General Obligation Bond for Parks and Open Space

North Clackamas Park and Recreation District could consider issuing general obligation bonds for parks and open space. The tables below illustrate the estimated annual debt service, required property tax rate, and annual household cost of various general obligation bond issue amounts that could be considered by the district using maturity terms of 20 years and 10 years. For example, a \$30 million bond would add about \$2.4 million to the district’s annual debt service and would cost approximately \$50 per year for the average homeowner over the life of the bond (20 years).

North Clackamas Park and Rec District Bond Financing Estimates								
Bond Issue	Rate	Maturity (years)	Annual Debt Service	Total Assessed Value	Mill Levy Required	Average Home Taxable Value	Annual Cost for Average Home	Monthly Cost for Average Home
\$20,000,000	5.0%	20	\$1,604,852	\$14,482,860,719	\$0.1108	\$300,085	\$33	\$3
\$25,000,000	5.0%	20	\$2,006,065	\$14,482,860,719	\$0.1385	\$300,085	\$42	\$3
\$30,000,000	5.0%	20	\$2,407,278	\$14,482,860,719	\$0.1662	\$300,085	\$50	\$4
\$35,000,000	5.0%	20	\$2,808,491	\$14,482,860,719	\$0.1939	\$300,085	\$58	\$5
\$40,000,000	5.0%	20	\$3,209,703	\$14,482,860,719	\$0.2216	\$300,085	\$67	\$6
\$45,000,000	5.0%	20	\$3,610,916	\$14,482,860,719	\$0.2493	\$300,085	\$75	\$6
\$50,000,000	5.0%	20	\$4,012,129	\$14,482,860,719	\$0.2770	\$300,085	\$83	\$7

Source: Clackamas County Assessor; 2025-2026 Tax Reports.

North Clackamas Park and Rec District Bond Financing Estimates								
Bond Issue	Rate	Maturity (years)	Annual Debt Service	Total Assessed Value	Mill Levy Required	Average Home Taxable Value	Annual Cost for Average Home	Monthly Cost for Average Home
\$20,000,000	5.0%	10	\$2,590,091	\$14,482,860,719	\$0.1788	\$300,085	\$54	\$4
\$25,000,000	5.0%	10	\$3,237,614	\$14,482,860,719	\$0.2235	\$300,085	\$67	\$6
\$30,000,000	5.0%	10	\$3,885,137	\$14,482,860,719	\$0.2683	\$300,085	\$81	\$7
\$35,000,000	5.0%	10	\$4,532,660	\$14,482,860,719	\$0.3130	\$300,085	\$94	\$8
\$40,000,000	5.0%	10	\$5,180,183	\$14,482,860,719	\$0.3577	\$300,085	\$107	\$9
\$45,000,000	5.0%	10	\$5,827,706	\$14,482,860,719	\$0.4024	\$300,085	\$121	\$10
\$50,000,000	5.0%	10	\$6,475,229	\$14,482,860,719	\$0.4471	\$300,085	\$134	\$11

Source: Clackamas County Assessor; 2025-2026 Tax Reports.

The Trust for Public Land’s bond cost calculations provide a basic estimate of debt service, tax increase, and cost to the typical homeowner in the community of potential bond issuances. Assumptions include the following: the entire debt amount is issued in the first year and payments are equal until maturity; 20-year maturity, and 10-year maturity; and a conservative five percent interest rate. The property tax estimates assume that the jurisdiction would raise property taxes to pay the debt service on bonds. The cost per household represents the maximum estimated annual impact of increased property taxes levied to pay the debt service. The estimates do not take into account growth in the tax base due to new construction, annexation over the life of the bonds, or the possibility that the jurisdiction will sell bonds only as needed for specific projects, rather than all at once. The annual debt service and cost per household are the maximum tax impacts that could occur if the entire debt amount is issued at once. The jurisdiction’s officials, financial advisors, bond counsel and underwriters would establish the actual terms of any bond.

Implementation³⁴

General obligation bonds must be approved by a majority of the voters voting in a May or November general election, or at a special election with at least 50 percent voter turnout (i.e., approved by a “double majority” of voters).

Bond measures can be submitted to voters on the following dates:

- second Tuesday in March (double majority required);
- third Tuesday in May;
- third Tuesday in September (double majority required); or
- first Tuesday after the first Monday in November.

The general election is held on the first Tuesday after the first Monday in November of each even-numbered year.

Ballot Language Requirements

The ballot title of any measure, other than a state measure, to be initiated or referred shall consist of:

- A caption of not more than 10 words which reasonably identifies the subject of the measure;
- A question of not more than 20 words which plainly phrases the chief purpose of the measure so that an affirmative response to the question corresponds to an affirmative vote on the measure; and
- A concise and impartial statement of not more than 175 words summarizing the measure and its major effect.³⁵

If the election is not the May or November election, and thus the “double majority” requirement applies, the ballot must include the following statement as the first statement of the ballot title summary:

- “This measure may be passed only at an election with at least a 50 percent voter turnout.”
- The words of this statement do not count towards the word limits described above.³⁶

The ballot title of any measure requesting elector approval of bonds, the principal and interest on which will be payable from taxes imposed on property or property ownership that are not subject to the limitations of sections 11 and 11b, Article XI of the Oregon Constitution (including general obligation bonds), shall contain the following statement immediately after the ballot title question and appearing with it, in this manner:

- “Question: (herein the question is stated) 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.”
- The words of this statement do not count towards the word limits described above.

The ballot title statement for any measure requesting elector approval of bonds, the principal and interest on which is to be payable from taxes imposed on property or property ownership that are not subject to the limitations of sections 11 and 11b, Article XI of the Oregon Constitution (including general obligation bonds), shall contain a reasonably detailed, simple and understandable description of the use of proceeds.

The front of the outer envelope in which the ballot title is delivered shall state, clearly and boldly printed in red, “CONTAINS VOTE ON PROPOSED TAX INCREASE.”³⁷

³⁴ §255.345

³⁵ Oregon Revised Statutes §250.035

³⁶ Oregon Revised Statutes §250.036

³⁷ Oregon Revised Statutes §250.037

Election Analysis

Voter Registration and Turnout

As of North Clackamas Park and Recreation District had 77,379 registered voters. The tables below summarize party affiliation. Voter turnout for the November 2024 election was 74 percent. District voters supported former Vice-President Kamala Harris with 59 percent support in the 2024 presidential election.

North Clackamas PRD Voter Registration		
By Party Affiliation		
Democrat	28,875	37%
Republican	14,194	18%
Non-affiliated	28,544	37%
Minor party	5,766	7%
Total	77,379	

Source: Clackamas County Elections, February 2026.

NCPRD Voter Turnout	
Date	% Turnout
Nov. 2024	74%
Nov. 2022	65%
Nov. 2020	84%
Nov. 2018	68%

Upcoming Elections

There are four regularly scheduled elections every year, however the majority of elections occur in May and November.³⁸

- The 2nd Tuesday in March
- The 3rd Tuesday in May
- The 3rd Tuesday in September
- The 1st Tuesday, after the 1st Monday, in November

Whether an election is held depends on whether the local jurisdiction is putting something before the people to vote on.

- Primary elections are held in May, of even-numbered years, to select candidates for the general election.
- General elections are held in November, of even-numbered years.
- Cities are bound by the Oregon Constitution to hold regular elections for municipal officers on the same dates that state and county primary and general biennial elections are held: the third Tuesday in May and the first Tuesday after the first Monday in November in even-numbered years. (Oregon Constitution, Article II, section 14a.) State statutes provide for special elections for municipal officers on other dates.

Procedures and Requirements for Board to Submit a Measure

In instances where a city council itself submits a measure to the voters, the procedure usually involves the following:

- Ordering submission of the measure at an election on a specified date;

³⁸ ORS 221.230

- Preparation of a ballot title for the measure; and
- Submission of the measure at the election.

Ballot Requirements

According to state law, all ballot titles must contain a caption with a maximum of 10 words, a description of not more than 20 words, and a summary of up to 175 words. Cities have the option of compiling, printing and distributing their own voters' pamphlets for measures and candidates to be voted upon exclusively by city voters. Provisions are made for inclusion of pictures and statements of municipal candidates in the state voters' pamphlet.³⁹

The table below outlines the filing deadlines for 2026 November election.

Upcoming Elections and Filing Deadlines For November 2026 Election		
Description	Date	Reference
Last day for governing body to file referral text or prepared ballot title in order to complete challenge period by deadline to file notice of measure election.	14-Aug-26	OAR 165-014-0005
Last day to file measure arguments for county voters' pamphlet.	8-Sep-26	OAR 165-022-0010
Last day to print and mail ballots to military and overseas voters	21-Sep-26	253.065
First day the county clerk may provide, in person or by mail, a ballot to voter who will be away during an election.	21-Sep-26	254.47
First day to mail ballots to voters with a non-Oregon mailing address who are not military or overseas voters.	5-Oct-26	253.065; 254.470
Last day to register to vote. Registration cards postmarked by this date or submitted online no later than 11:59 pm are valid.	13-Oct-26	247.025
First day to mail ballots to voters.	14-Oct-26	254.47
Last day to mail ballots to voters without daily mail service.	16-Oct-26	254.47
Last day to distribute county voters' pamphlet.	20-Oct-26	251.315
Last day to mail ballots to voters.	20-Oct-26	254.47
Last day absentee or replacement ballots are required to be mailed to voters.	29-Oct-26	247.307; 253.545; 254.470
Election Day. County Clerk's office open 7 am - 8 pm. Official dropsites open until 8 pm, for minimum of 8 hours.	3-Nov-26	254.47
Last day for voter to return ballot. Ballots that are mailed must be postmarked by election day. Ballots deposited in an official drop box must be received by 8 pm on election day.	3-Nov-26	254.470, 253.070
Last day to receive valid postmarked ballots by mail. Adjusted under ORS 187.010(3).	10-Nov-26	253.070; 254.470

Recent Results

Voters in the North Clackamas Park and Recreation District have shown receptivity to tax and bond related measures over the past twenty years.⁴⁰ On the May 2026 primary ballot in Clackamas County, the public safety levy approved in 2021 will be up for renewal. The levy would maintain current services for the Clackamas County Sheriff's Office, which would otherwise have to reduce staff if the current tax rate were to remain due to rising costs and other factors. The county board approved an option that would raise the current levy rate by 0.166 cents to 53.4 cents per \$1,000 of assessed value for the next

³⁹ League of Oregon Cities – City Handbook 2013, ORS 250.035, 250.175, 250.195, 250.275, 250.296, 255.145, 255.155, and 255.215

⁴⁰ Data from Clackamas County Elections Website

five years. County staff estimated the annual cost to be \$59.48 for the average Clackamas County homeowner under the approved ballot measure language.⁴¹

North Clackamas Park and Recreation District Local Election Results						
Jurisdiction Name	Measure #	Election	Description	Status	% Total Yes	% NCPRD Yes
Gladstone School District	3-624	25-May	\$70M Bond to Increase Safety, Security, and Update and Repair Facilities	Fail	38%	37%
Clackamas County Vector Control	3-614	24-Nov	Renew \$0.025 levy per \$1,000or preventing mosquito-borne diseases, mosquito-fly control, general operations, capital projects	Pass	70%	72%
Clackamas Community College	3-613	24-Nov	\$120M Bond Updating Facilities, Improving Workforce Training; Safety, Security and Technology	Pass	50%	55%
Oregon City School District	3-616	24-Nov	\$163M bond for safety; repair, update elementary schools; address overcrowding; expand career education facilities	Pass	51%	52%
North Clackamas School District	3-599	23-Nov	\$1.63 Local Option Levy 5-year Renewal To Maintain Teaching Positions, Classroom Programs	Pass	73%	72%
Clackamas County Fire District	3-594	23-May	Five-year local option levy for emergency services levy at \$0.52 per \$1,000	Pass	58%	60%
Clackamas County	3-566	21-May	Five-Year County Sheriff Public Safety Local Option Levy	Pass	56%	56%
Clackamas County	3-564	20-Nov	Five-Year Local Option Levy for Children's Safety Services at \$0.15 per \$1,000 assessed value, beginning 2021?	Fail	43%	42%
Clackamas County Vector Control	3-553	19-Nov	Renew \$0.025 levy per \$1,000or preventing mosquito-borne diseases, mosquito-fly control, general operations, capital projects	Pass	73%	73%
North Clackamas School District	3-541	18-Nov	\$1.63 Local Option Levy 5-year Renewal To Maintain Teaching Positions, Classroom Programs	Pass	53%	52%
Oregon City School District	3-545	18-Nov	\$158M bond for safety; repair, update elementary schools; address overcrowding; expand career education facilities	Pass	62%	60%

Statewide Related Public Spending Election Results						
Date	Measure	Description	NCPRD Result	NCPRD % Yes	Statewide Final Results	Statewide % Yes
Nov-20	108	Increases cigarette tax from \$1.33 per pack to \$3.33 per pack; imposes tax on nicotine inhalant delivery systems such as e-cigarettes at a rate of 65% of the wholesale price; dedicates revenues to the Oregon Health Authority for medical and health programs	Pass	68%	Pass	66%

In May 2026, voters in Oregon will see a Veto Referendum on the state’s gas tax, payroll tax and vehicle registration fee.

A veto referendum is a citizen-initiated ballot measure that asks voters whether to uphold or repeal an enacted law. If a majority of voters vote "yes" and uphold the law, the five sections of House Bill 3991 targeted by the veto referendum would increase the state's gas tax, vehicle title fees, and transit payroll taxes to increase state transportation funding. HB 3991 was passed during the special legislative session in September 2025 along party lines, with the Democratic majority supporting the measure and Republicans opposing it. With the qualification of the veto referendum, the targeted provisions of the bill are on hold until the election. The remainder of the bill took effect on January 1, 2026.

⁴¹ <https://oregoncitynewsonline.com/2026/02/11/clackamas-county-to-move-forward-with-public-safety-levy-for-may-election/>

As of March 1, 2026, 81 ballot initiatives have been filed with the secretary of state. The following have been approved to circulate.

Name	Type	Subject	Description
Oregon Changes to Pretrial Release for Persons Accused of Felonies and Class A Misdemeanors Initiative (2026)	CISS	Bail; Criminal trials	Prohibit persons accused of felonies or Class A misdemeanors from being released prior to first court appearance, remove limits on bail amount, change criteria used to determine release, and require state cover county pretrial incarceration costs
Oregon Remove Animal Cruelty Exceptions Initiative (2026)	CISS	Fishing; Animals; Hunting	Remove certain exemptions to animal cruelty laws and criminalize various practices such as breeding, hunting, fishing, pest control, and some farming methods; and would also establish the Humane Transition Fund
Oregon Repeal Estate Tax Initiative (2026)	CISS	Property taxes	Repeal the state's estate tax and prohibit any future estate taxes
Oregon Require In-Person Election Day Voting Initiative (2026)	CICA	Election administration; Absentee voting	Require in-person election day voting, thereby prohibiting mail-in elections
Oregon Require Reason for Employee Termination or Discipline Initiative (2026)	CICA	Business	Require employers to provide a reason or procedures for termination or disciplinary action and severance upon termination
Oregon Voter Approval for New Tolls Initiative (2026)	CICA	Transportation taxes	Require voter approval of new highway fees or tolls by each county with a border within a 15-mile radius of the highway
Oregon Waterway Access Permit Regulations Initiative (2026)	CISS	Non-motorized transportation	Require any person 14 years or older to carry a waterway access permit when operating a nonmotorized boat that is at least 10 feet long or a sailboat less than 12 feet long, with certain exceptions

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⁴² CISS=Citizen Initiated State Statute, CICA=Citizen Initiated Constitutional Amendment

Appendices

Appendix A: Property Levy Ballot Language Example

Willamalane Park and Recreation District May 19th, 2026

HEADER:

10 words which reasonably identifies the subject of the measure

Preserve park safety, recreation, and ongoing maintenance with five-year levy

QUESTION:

20 words which plainly phrases the chief purpose of the measure

Shall Willamalane preserve park safety, maintenance, recreation programs, and wildfire prevention with 25-cents per \$1,000 assessed five-year levy, beginning 2026-2027?

REQUIRED (not in word count)

This measure may cause property taxes to increase more than three percent.

SUMMARY:

175 words which concisely and impartially summarizes the measure and its major effect

Willamalane Park and Recreation District is seeking approval for a tax levy to maintain and preserve current services, programs, and staffing levels, including:

- Trash pickup and reduction of illegal dumping
- Ranger patrols to improve park safety
- Parks and natural area maintenance
- Removal of dead, down, overgrown vegetation and brush
- Protection of wildlife habitat and water quality
- Safe public river and pool access for recreation
- Affordable summer camps and preschool
- Recreation and wellness programs for seniors
- Community events
- Daily restroom cleaning
- Recreation facility and pool hours

Based on a median assessed value of \$196,803, a homeowner would pay approximately \$4.10 per month for the first year of the levy. Public disclosure of all spending for full transparency. Appointed budget committee, elected board members would review levy expenditures. Independent audit, monthly financial reports required.

If not approved, the District would reduce its budget by approximately 10%, resulting in reduced maintenance, hours, programs, and services.

REQUIRED (not in word count)

The proposed rate would raise approximately \$1,571,484 in 2026, \$1,626,486, in 2027, \$1,683,413 in 2028, \$1,742,332 in 2029, and \$1,803,314 in 2030 for a total of \$8,427,029 over five years.

Appendix B: G.O. Bond Ballot Language Examples

Portland Metro, November 2019 (67% Yes)

Metro Measure

Referred to the People of the Metro Region by the Metro Council 26-203 Bonds to protect water quality, fish, wildlife habitat, natural areas

Question: Shall Metro protect clean water, natural areas, access to parks and nature; issue bonds estimated to maintain current tax rate? 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.

Summary: If passed, the measure would: Authorize \$475 million in general obligation bonds to continue regional programs to protect and improve water quality in local rivers and streams, and help salmon and other native fish. Protect headwaters of local rivers like the Willamette, Tualatin and Clackamas, wildlife habitat, and natural areas. Restore wetlands to control flooding. Fund local water quality, wildlife habitat, trail, and park maintenance projects, and largescale community nature access projects. Continue Nature in Neighborhoods grants to protect and connect people and nature. Maintain Metro's parks, including Oxbow and Blue Lake, and make these parks and natural areas safer, more accessible and welcoming, especially for low income families and communities of color. Due to previous bonds retiring, this program is not expected to increase tax rates. Requires community oversight committee; yearly independent financial audits. Bond costs estimated at \$0.19 per \$1,000 of assessed value annually, approximately \$4.00/month for the average homeowner. Actual costs may differ. Bonds may be issued in multiple series and mature in no more than 30 years.

Appendix C: Recent Parks and Open Space Measures⁴³

Successful Local Parks and Open Space Measures since 2006				
Jurisdiction Name	Date	Finance Mechanism	Parks and Open Space Funds Approved	% Yes
Portland	11/4/2025	Property tax	\$ 456,057,364	56%
Portland	11/3/2020	Property tax	\$ 239,078,000	64%
Lake Oswego	5/21/2019	Bond	\$ 30,000,000	62%
Portland Metro	11/5/2019	Bond	\$ 475,000,000	67%
Bend Park and Recreation District	11/6/2012	Bond	\$ 22,040,000	52%
Willamalane Park and Recreation District	11/6/2012	Bond	\$ 20,000,000	53%
Tigard	11/2/2010	Bond	\$ 13,600,000	52%
Ashland	11/3/2009	Other	\$ 6,000,000	59%
Cannon Beach	5/19/2009	Bond	\$ 4,000,000	51%
Tualatin Hills Park and Recreation District	11/4/2008	Bond	\$ 32,200,000	51%
Eugene	11/7/2006	Bond	\$ 20,200,000	59%
Portland Metro	11/7/2006	Bond	\$ 227,400,000	59%

⁴³ Includes only measures that have some funding for land protection.

With any questions or for more information please contact:

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