



# City of Stayton Measure 24-518 Parks and Pool Levy FAQ

Version 1 - March 5, 2026

The purpose of this FAQ (Frequently Asked Questions) is to provide transparent, neutral information to help Stayton residents make an informed decision when voting on the May 2026 Parks and Pool levy.

If there is a question not listed here, please submit your question to: [CityGovernment@staytonoregon.gov](mailto:CityGovernment@staytonoregon.gov) and we will attempt to answer it in future versions.

### Questions Answered in this FAQ:

1. How is the cost of a local option levy passed to all Stayton residents and properties
2. What will happen if the levy does not pass
3. How will the levy be paid or assessed
4. What is the Assessed Value Versus the Real Market Value
5. Why is the operating levy proposed to increase from \$.50/\$1000 AV to \$.985
6. The proposed levy is less than what was proposed on the November 2025 ballot. What changed?
7. How will the levy impact my property tax
8. Why can't the General Fund pay for it?
9. Why can't you just raise user fees at the pool?
10. How is the current funding for parks and the pool being spent?
11. How can I find my Assessed Value

### 1. How is the cost of a local option levy passed to all Stayton residents and properties?

A local option levy assesses property with an additional tax, therefore all property owners are assessed. This includes owners of multi-family residential, commercial and industrial in addition to single family homes. How that cost is transferred to tenants is up to the owner, however the costs are borne by owners of real estate.

The table below shows the total AV (Assessed Value) per acre by land use type. This shows that multifamily contributes a little bit more per acre than single family to the tax base per acre. Commercial and Industrial land contributes a little less per acre than single family.

Property in Stayton City Limits by zoning type	Acres	Total AV	AV/Acre	Proposed Local Option Levy (\$.985 per \$1000 AV) amount per acre
Commercial	158.58	\$71,370,297	\$450,059	\$443
Industrial	266.04	\$51,497,800	\$193,572	\$190
High Density Res	39.4	\$30,695,960	\$779,085	\$767
Residential (LD/MD)	722.35	\$511,915,727	\$708,681	\$698

## 2. What will happen if the levy does not pass?

The existing levy will expire on June 30, 2026. Based on current financial projections, the parks and pool programs combined would face an estimated annual funding gap of approximately \$1 million each year.

Without a replacement funding source, the City would need to reduce services to align with available resources. This would include closure of the pool, which would likely be permanent, as the costs and infrastructure impacts associated with shutting down and later reopening the facility are significant.

Park maintenance would be reduced to essential health and safety needs. Some park facilities, such as restrooms, would likely close, and routine repairs to amenities such as swing seats, picnic tables, and playground equipment would be deferred. Amenities that become damaged and cannot be repaired may be removed or decommissioned to address safety concerns.

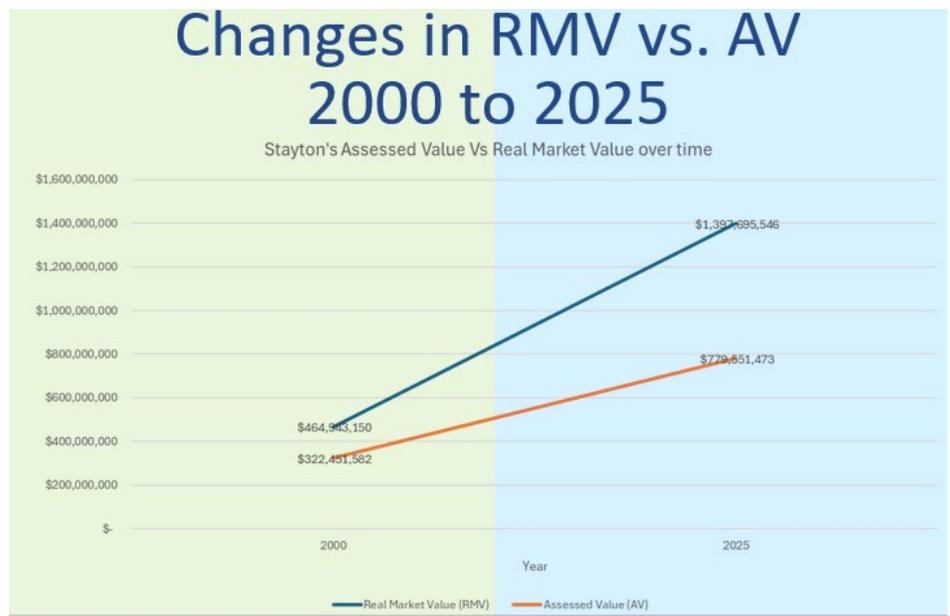
If funding is not secured, the City would also need to evaluate reducing the number of parks and facilities it maintains in order to manage long-term maintenance obligations.

## 3. How will the levy be paid or assessed?

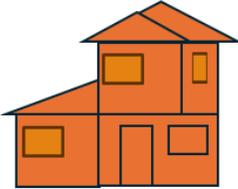
A local Option Levy authorizes an additional tax to be assessed on real property. This is paid by property owners with their property taxes. It is important to understand that real property is assessed based on a value derived from Measure 50, which was adopted in 1997. Under Measure 50, a property's **assessed value (AV)** was initially set at approximately 90% of its market value at the time and then limited to annual increases of no more than 3 percent, regardless of changes in market value. Property taxes are calculated using the lower assessed value, not the higher **real market value (RMV)**.

On a property tax statement, both values are shown. In many cases, the assessed value is significantly lower than the real market value. Assessed value does not reset when a property is sold. Adjustments may occur if previously unassessed improvements are identified, but assessed value is not based on the purchase price of a home.

The figure to the right shows how the AV and RMV have diverged over time.



**4. What is the Assessed Value Versus the Real Market Value?**

<i>Estimate</i> per Residential Home	Market Value (MV)	≈ County Assessed Value (AV)
	\$300K	\$153K
 Median Average	\$455K \$520K	\$244K \$252K
	\$750K	\$383K

As discussed under Question 3 above, assessed value is derived by taking the value of properties in 1997, and reduced by 10%. This became the baseline assessed value. Increases to the assessed value are limited to 3% per year, regardless of what the actual property value changes are. Generally, the assessed value is about 50% of the real market value today. The visual to the left helps to illustrate how the assessed value differs from the real market value of several single-family homes:

**5. Why is the operating levy proposed to increase from \$.50/\$1000 AV to \$.985?**

Several factors contributed to the higher proposed rate. Previous levies were structured to support operations but did not adequately fund overhead or reserves for the long-term replacement of aging equipment, amenities, and facilities. Over time, these assets require increased maintenance and eventual replacement, similar to the upkeep needs of an older home.

In addition, the cost of labor, supplies and materials have increased more than levy revenues. The City is also maintaining more park acreage, and higher park use results in additional operational needs such as trash collection and restroom cleaning.

Finally, while the City has experienced some growth, increases in assessed value and property tax revenue have not kept pace with the rising costs associated with operations, maintenance, and capital replacement. The proposed levy rate reflects these combined factors.

**6. The proposed levy is less than what was proposed on the November 2025 ballot. What changed?**

The levy proposed in November 2025 was \$1.10 per \$1,000 of assessed value. After that measure did not pass, the City conducted additional outreach, including stakeholder discussions and a community survey, and undertook further financial analysis.

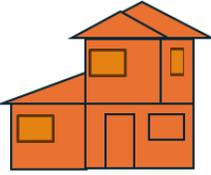
As a result of that work, the City removed Wilderness Park from levy funding, which accounted for approximately \$0.02 per \$1,000 of assessed value. The City also identified additional user fee increases at the pool.

Finally, some staffing costs previously assumed to be funded through the levy have been reallocated and delayed. These adjustments are not expected to result in an overall reduction in service levels.

Together, these changes reduced the proposed levy rate by \$0.115, resulting in a revised rate of \$0.985 per \$1,000 of assessed value.

### 7. How will the levy impact my property tax?

If passed, the levy will assess a local option tax of \$.985 on each \$1000 of Assessed Value for all property in Stayton. This is assessed for all property including commercial, industrial, multi-family and single family residential. The average AV for a single family home in Stayton is \$252,000. The diagram below illustrates what that might look like for a variety of home values.

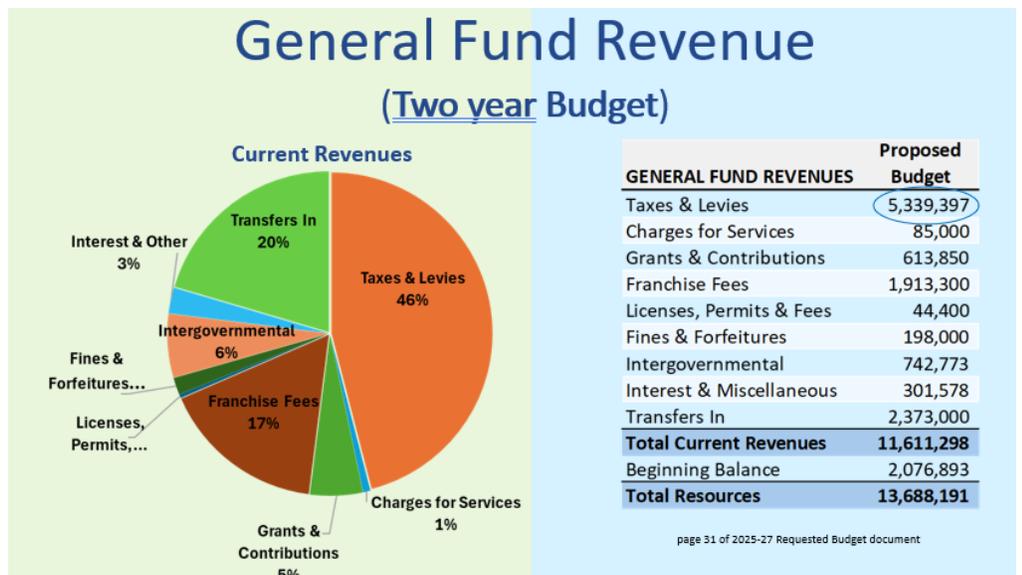
<i>Estimate</i> per Residential Home	Market Value (MV)	≈ County Assessed Value (AV)	Total Local option tax \$.985/\$1000 AV	Monthly equivalent
	\$300K	\$153K	\$151/yr	\$12.56
 Median Average	\$455K	\$244K	\$240/yr	\$20.03
	\$520K	\$252K	\$248/yr	\$20.68
	\$750K	\$383K	\$377/yr	\$31.44



### 8. Why can't the General Fund pay for it?

The total General Fund revenue is estimated to be \$11,611,298 in the biennial (two year) budget. This is made up of revenues from taxes, charges for service, fees, etc. The General Fund pays for all city services that are not enterprise funds (water, wastewater, stormwater and streets).

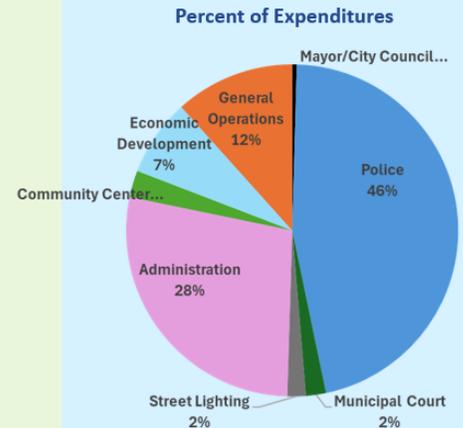
The General Fund provides 100% of Police funding as well as funding for Municipal Court, Administration, Street lights, Community and Economic Development, Council, Community Center. The General fund also provides subsidies to the Street Fund, the Library Fund, the Parks Fund and the Pool Fund.



If there were no levy, the General Fund would have to make up approximately \$1 million per year to maintain the existing service levels at the parks and the pool. This would require significant reductions from the other General Fund areas.

## General Fund Expenditures (Two-Year Budget)

EXPENDITURES BY DEPARTMENT	Proposed Budget
Administration	3,670,621
Police	6,121,222
Economic Development	992,634
Community Center	344,708
Municipal Court	258,742
Street Lighting	236,156
Mayor/City Council	57,794
General Operations	1,541,106
<b>Total Current Expenditures</b>	<b>13,222,983</b>
Contingency	386,512
Unappropriated	78,696
<b>Total Requirements</b>	<b>13,688,191</b>



page 31 of 2025-27 Requested Budget document

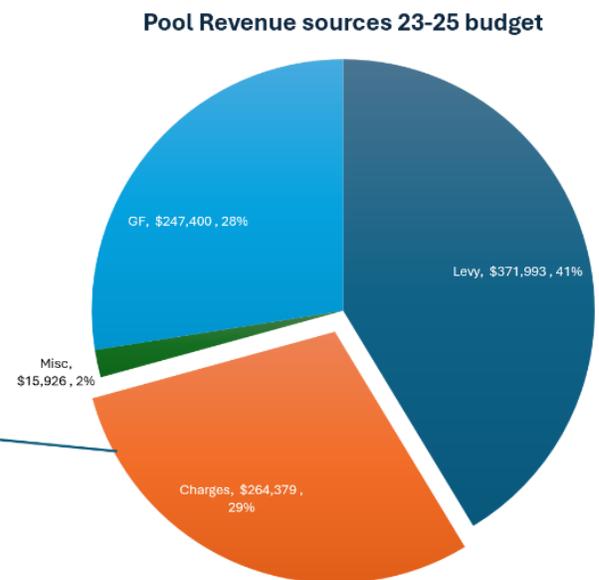
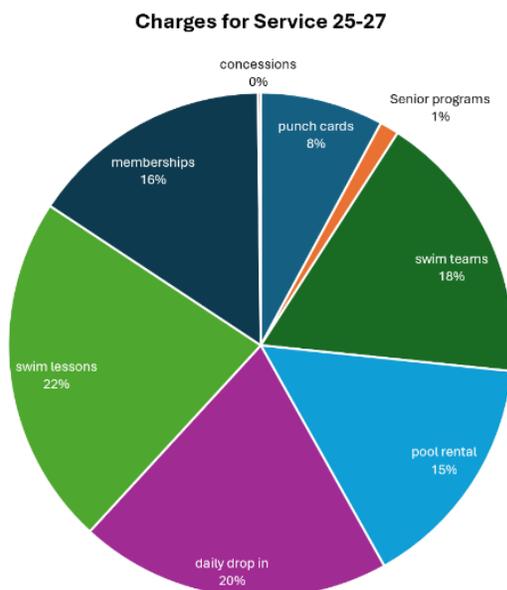
### 9. Why can't you just raise user fees at the pool?

Public pools generally operate at a loss and therefore are subsidized in some form to maintain user fees that are acceptable to patrons and competitive in the market. If prices are increased too high, usage of the pool will decline. Staff carefully consider the cost of our pool compared to the cost for nearby pools to ensure our costs are competitive without being a barrier to overall usage.

That said, we did look at the existing revenues and have found several areas where we believe revenues can be increased and still be competitive which resulted in a decrease in the amount determined to be needed through the levy.

The charts below show the revenue sources for the pool and how the charges for service revenues are broken out.

## Pool Revenues\*



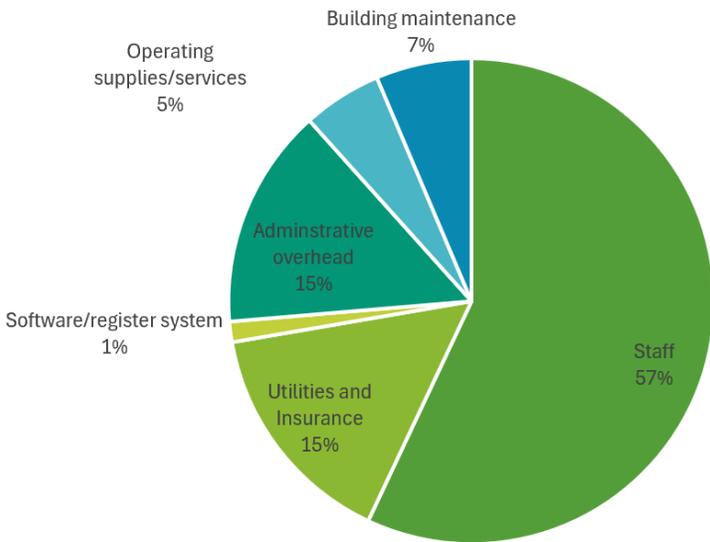
\*Does not include endowment

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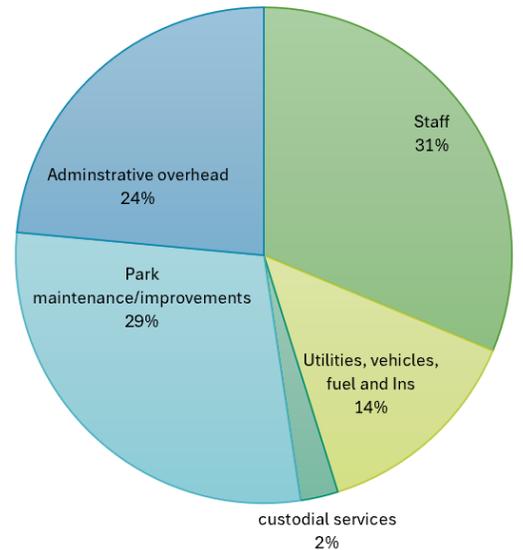
**10. How is the current funding for parks and the pool being spent?**

The 2025-27 budget for the pool identifies \$1,350,817 in expenditures and the Parks budget identifies \$3,150,001 (including capital projects that are primarily funded by grants). Both budgets assume a new operating levy is passed prior July 1, 2026. The chart below shows how the funds are budgeted to be spent; excluding capital expenditures as that would skew the chart.

Pool Expenditures 25-27 budget



25-27 Expenditures-Parks (excluding capital expenditures)



**10. How can I find my Assessed Value?**

Look at your property tax statement. You can also look at the [Marion County Assessor's Property Records](#) webpage



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Search Category  
Account Number ▾

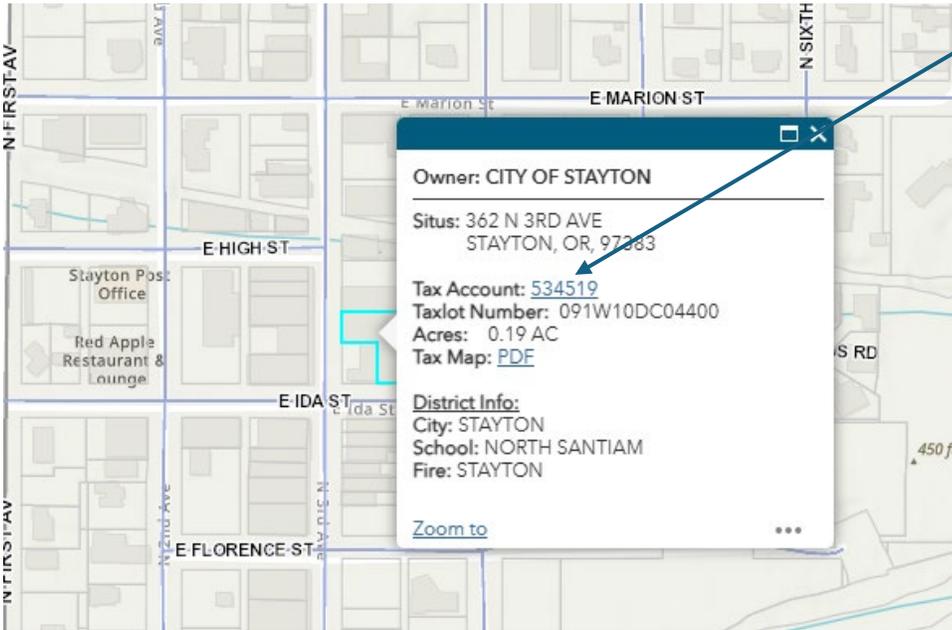
Search Criteria

Enter complete account number.  
Example: 329958

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Search by address or find on map

Click on property and select "tax account"



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Property Identification

**Account ID:** 534519  
**Tax Account ID:** 534519  
**Tax Roll Type:** Real Property  
**Primary Situs Address:** 362 N 3RD AVE STAYTON OR 97383  
**Map Tax Lot:** 091W10DC04400  
**Owner:** CITY OF STAYTON  
362 N 3RD AVE  
STAYTON, OR 97383

**Manufactured Home Details:**  
**Other Tax Liability:**  
**Subdivision:**  
**Related Accounts:**

[GIS Interactive Viewer](#) [Assessor Map PDF](#)

Select "value information"

Owner History

Property Details

Value Information (per most recent certified tax roll)

<b>RMV Land Market:</b>	\$55,040 ⓘ	<b>SAV:</b>	\$0 ⓘ	<a href="#">+</a>
<b>RMV Land Spec. Assess.:</b>	\$0 ⓘ	<b>Exception RMV:</b>	\$0 ⓘ	<a href="#">+</a>
<b>RMV Structures:</b>	\$499,390 ⓘ	<b>RMV Exemption Value:</b>	\$171,090 ⓘ	<a href="#">+</a>
<b>RMV Total:</b>	\$554,430 ⓘ	<b>M5 Taxable:</b>	\$383,340 ⓘ	<a href="#">+</a>
<b>AV:</b>	\$164,040 ⓘ	<b>MAV:</b>	\$164,040 ⓘ	<a href="#">+</a>
		<b>MSAV:</b>	\$0 ⓘ	<a href="#">+</a>

Graph shows tax roll Real Market Value and Maximum Assessed Value of this property for past 10 years. For a detailed explanation, please see definition of Assessed Value above (hover over the "i").

