

A RESOLUTION REFERRING TO THE VOTERS A	)	RESOLUTION NO. 2026-16
5-YEAR LOCAL OPTION PROPERTY TAX LEVY	)	
FOR MUNICIPAL JAIL OPERATIONS; ADOPTING A	)	
BALLOT TITLE AND EXPLANATORY STATEMENT;	)	
AND DIRECTING THE CITY ELECTIONS OFFICER	)	
TO TAKE ALL ACTIONS RELATED THERETO	)	
	)	

WHEREAS, Lebanon owns and maintains the Lebanon Municipal Jail facility; and

WHEREAS, the Lebanon Municipal Jail was constructed in 2009 and operated until 2023, when operations were suspended; and

WHEREAS, the City Council has determined that operation of the Municipal Jail is critical to deterring crime and supporting law enforcement in Lebanon; and

WHEREAS, the City Council has determined it is appropriate to refer to the voters a proposed five-year local option tax levy to fund municipal jail operations; and

WHEREAS, Oregon law requires the City Council to adopt a ballot title and explanatory statement for referral of a measure to the voters; and

WHEREAS, the City Council desires to submit the measure to the qualified voters of Lebanon at the November 3, 2026 General Election.

NOW, THEREFORE, BE IT RESOLVED by the Council of Lebanon as follows:

Section 1. The City Council refers to the November 3, 2026 election, a ballot measure proposing a local option levy for jail operations in Lebanon.

Section 2. The City Council adopts the following ballot title for referral:

CAPTION: 5-Year Local Option Levy for Jail Operations

QUESTION: Shall Lebanon levy \$1.06 per \$1,000 assessed valuation for 5 years beginning 2027 for jail operations? This measure may cause property taxes to increase more than three percent.

SUMMARY:

This measure authorizes Lebanon to impose a 5-year local option property tax levy of \$1.06 per \$1,000 of assessed valuation beginning in fiscal year 2027-2028 to re-open and fund municipal jail operations and required medical and mental health services. The Lebanon Municipal Jail opened in 2009 and operated until 2023, when operations were suspended due to staffing shortages and state-mandated administrative costs.

The levy would be imposed for five consecutive fiscal years and would expire unless renewed by voters. The tax would be assessed on taxable property within city limits and would be subject to constitutional property tax limitations.

The total amount to be raised is estimated at \$1,658,410 per year, for a total of \$8,292,051 over five years. The estimated tax cost is \$1.06 per \$1,000 of assessed valuation, or \$296.91 annually for an average property in Lebanon.

The estimated tax cost for this measure is an ESTIMATE ONLY based on the best information available from the county assessor at the time of estimate and may not reflect the impact of early payment discounts, compression and collection rate.

Section 3. The City Council adopts the following explanatory statement for the ballot:

This measure would authorize Lebanon to impose a five-year local option property tax levy to re-open and fund operations of the Lebanon Municipal Jail. The proposed levy rate is \$1.06 per \$1,000 of assessed valuation beginning in fiscal year 2027-2028.

The Lebanon Municipal Jail was constructed in 2009 and operated until 2023, when operations were suspended. Revenue from this levy would be used for municipal jail operations, including staffing, inmate supervision, facility operations, maintenance, and required medical and mental health services for inmates.

The proposed levy would be imposed for five consecutive fiscal years and would expire after that period unless renewed by voters. The levy would apply to taxable property located within the Lebanon city limits and would be subject to constitutional property tax limitations.

The total amount estimated to be raised is \$1,658,410 annually, for an estimated total of \$8,292,051 over five years. The estimated tax rate is \$1.06 per \$1,000 of assessed valuation. Based on information provided by the county assessor, the estimated annual cost for an average property in Lebanon is approximately \$296.91.

The estimated tax cost for this measure is an ESTIMATE ONLY based on the best information available from the county assessor at the time the estimate was prepared. Actual tax amounts may vary depending on assessed value, compression, discounts, and collection rates

A "Yes" vote authorizes Lebanon to impose a new 5-year local option property tax levy of \$1.06 per \$1,000 of assessed valuation beginning in fiscal year 2027-2028 to fund municipal jail operations.

A "No" vote rejects the proposed property tax levy. The City would not impose the additional property tax or receive the proposed levy funding for municipal jail operations.

Section 4. The ballot title and explanatory statement adopted by this resolution shall be filed with the city elections officer. The city attorney and city elections office are directed to take all necessary steps to effectuate this resolution, in compliance with the applicable provisions of law to ensure the measure to appear on the ballot for the November 3, 2026 election and otherwise carry out the intent and purpose of this Resolution.

Section 5. This resolution shall be effective immediately upon passage by the Lebanon City Council.

Passed by the Lebanon City Council and executed by the Mayor on this 8th day of July 2026 by a vote of ____ yeas and ____ nays.

CITY OF LEBANON, OREGON

Kenneth Jackola, Mayor ☐
Michelle Steinhebel, Council President ☐

ATTESTED BY:

Julie Fisher, MMC, City Recorder