



BOARD OF COMMISSIONERS

BOARD OF COUNTY COMMISSIONERS MEETING

1:00 PM, MONDAY, APRIL 15, 2024

Allen Room - Deschutes Services Building - 1300 NW Wall Street – Bend

(541) 388-6570 | www.deschutes.org

AGENDA

MEETING FORMAT: In accordance with Oregon state law, this meeting is open to the public and can be accessed and attended in person or remotely, with the exception of any executive session.

Members of the public may view the meeting in real time via YouTube using this link: <http://bit.ly/3mmlnzy>. **To attend the meeting virtually via Zoom, see below.**

Citizen Input: The public may comment on any topic that is not on the current agenda. Alternatively, comments may be submitted on any topic at any time by emailing citizeninput@deschutes.org or leaving a voice message at 541-385-1734.

When in-person comment from the public is allowed at the meeting, public comment will also be allowed via computer, phone or other virtual means.

Zoom Meeting Information: This meeting may be accessed via Zoom using a phone or computer.

- To join the meeting via Zoom from a computer, use this link: <http://bit.ly/3h3oqD>.
- To join by phone, call 253-215-8782 and enter webinar ID # 899 4635 9970 followed by the passcode 013510.
- If joining by a browser, use the raise hand icon to indicate you would like to provide public comment, if and when allowed. If using a phone, press *9 to indicate you would like to speak and *6 to unmute yourself when you are called on.
- When it is your turn to provide testimony, you will be promoted from an attendee to a panelist. You may experience a brief pause as your meeting status changes. Once you have joined as a panelist, you will be able to turn on your camera, if you would like to.



Deschutes County encourages persons with disabilities to participate in all programs and activities. This event/location is accessible to people with disabilities. If you need accommodations to make participation possible, call (541) 388-6572 or email brenda.fritsvold@deschutes.org.

Time estimates: The times listed on agenda items are estimates only. Generally, items will be heard in sequential order and items, including public hearings, may be heard before or after their listed times.

CALL TO ORDER

CITIZEN INPUT: Citizen Input may be provided as comment on any topic that is not on the agenda.

Note: In addition to the option of providing in-person comments at the meeting, citizen input comments may be emailed to citizeninput@deschutes.org or you may leave a brief voicemail at 541.385.1734.

AGENDA ITEMS

1. **1:00 PM** Volunteer E-Mail Policy Discussion
2. **1:20 PM** Property Tax Work-off Programs

OTHER ITEMS

These can be any items not included on the agenda that the Commissioners wish to discuss as part of the meeting, pursuant to ORS 192.640.

EXECUTIVE SESSION

At any time during the meeting, an executive session could be called to address issues relating to ORS 192.660(2)(e), real property negotiations; ORS 192.660(2)(h), litigation; ORS 192.660(2)(d), labor negotiations; ORS 192.660(2)(b), personnel issues; or other executive session categories.

Executive sessions are closed to the public; however, with few exceptions and under specific guidelines, are open to the media.

ADJOURN



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: April 15, 2024

SUBJECT: Volunteer E-Mail Policy Discussion

BACKGROUND AND POLICY IMPLICATIONS:

County Administration, Legal and Information Technology have developed the attached draft policy, which would require volunteer board/committee members to use a County-provided e-mail account for all communication related to the work of their respective board, commission, or committee.

Administration is proposing that initially, this policy would apply to the following boards/committees:

- [Deschutes County Audit Committee](#) – Internal Audit
- [Deschutes County Budget Committee](#) - Finance
- [Dog Control Board of Supervisors](#) - Administration
- [Facility Project Review Committee](#) - Facilities
- [Fair Board](#) – Fair & Expo
- [Planning Commission](#) – Community Development
- [Statewide Transportation Improvement Fund Advisory Committee](#) – Road
- [Wolf Depredation Compensation and Financial Assistance Committee](#)

During the Board’s work session, staff will provide an overview of the policy and answer questions from the Board. If the Board is supportive of adopting the policy, staff will place the policy on the consent agenda for a future BOCC meeting.

BUDGET IMPACTS:

The cost of implementation is estimated at \$14 per user per month. Based on the scope outlined above, an annual cost is estimated at about \$10,000.

ATTENDANCE:

Whitney Hale, Deputy County Administrator
Stephanie Marshall, Assistant Legal Counsel
Tania Mahood, Information Technology

Deschutes County Administrative Policy No. GA-25

Effective Date: XXXX

Volunteer Boards, Commissions, and Committees – Public Records

In General

Deschutes County appreciates the valuable contributions of volunteers who serve on County committees and boards. Through their work, they play a vital role in supporting County government.

Volunteers serving on designated County boards, commissions, and committees must use a County-provided e-mail for any e-mail communication related to matters associated with the work of said board, commission, or committee.

The County Administrator will determine which boards, commissions and committees this policy applies to. The designated list will be communicated to departments/offices annually.

Use of County-provided e-mail ensures that the County can access public records for production in a timely and thorough manner as required for compliance with associated public records requests.

The use of private e-mail accounts by a volunteer serving on a designated County board, commission, or committee and concerning a matter(s) associated with the work of said board, commission, or committee is deemed misconduct and is strictly prohibited. Such actions support immediate removal from said board, commission or committee.

E-mail Use

E-mail should be used as a tool by County volunteers only for County business purposes. Users should not expect privacy and shall observe courtesy and good security practices. There are a variety of ways an e-mail communication can be disclosed to people other than the intended recipient.

Deschutes County has the right to monitor the usage of volunteer’s e-mail. All e-mail sent to or from the County’s e-mail systems are public records, whether in printed or electronic form, and are subject to the disclosure and inspection provisions of ORS 192 as it currently exists or may from time to time be amended.

Use of Email

Volunteers should be mindful that emails associated with board/committee work are public record and those conversations are subject to public meetings laws.

A series of emails can violate public meetings law if they are used for the purpose of deliberation toward a decision. Volunteers should refer to the public meetings training provided by County Legal Counsel for additional information on this topic.

Multi-Factor Authentication

In order to access the County’s e-mail system, volunteers can download an application on their personal cell phone or request a physical token.

Passwords

Volunteers must take prudent and reasonable steps to prohibit access to accounts and passwords. Passwords and accounts must remain confidential to that volunteer and should not be disclosed to any other person. If a volunteer’s password is disclosed to another person, the volunteer must change their password immediately.

Passwords should not be kept in written form or in a manner that would enable access to it by another person. Passwords should be changed frequently. When changing a password, common personally related words, such as family member or pet names, should be avoided. Each volunteer shall immediately change their password if the volunteer believes any unauthorized person may have gained access to the volunteer’s password information.

In the event that a volunteer becomes aware of, or suspects, that (a) any information contained in their email has been accessed by an unauthorized individual or otherwise compromised, or (b) any security system has been breached or compromised (including, without limitation, the unauthorized disclosure or use of any password), the volunteer shall immediately notify the County staff member assigned to the committee or Board they serve on.

No volunteer shall leave their e-mail open and unattended in a manner that would allow unauthorized use of such Resource. Passcodes are required to be on personal devices that access County resources.

County Records

Unless otherwise specified by written agreement, all electronic documents and data generated by a volunteer using the County’s e-mail system are County property. The County reserves the right to access and disclose all messages sent over the e-mail system for any purpose, including the right to disclose e-mail messages to law enforcement officials without prior notice. E-mail messages may be accessed and reviewed at any time by the Department Head, the County Administrator, the Information Technology Director or County Legal Counsel; they may also be accessed and reviewed by computer support staff for the limited purpose of providing support services. The County further retains the discretion to assert any applicable privileges and objections if a public records request or

discovery request is made for any County e-mail. Volunteers will be notified if their emails are responsive to a public records request. A volunteer desiring the County assert a privilege or objection under the Public Records law with respect to County e-mail shall notify the staff member assigned to the committee or Board they serve on, who will coordinate with Legal Counsel to make a final determination.

Volunteer Attestation and Training

Volunteers serving on designated County boards, commissions, and committees are required to sign a *Volunteer Acknowledgement* addressing the use of County-provided e-mail for communication related to matters associated with the work of said board, commission or committee.

Volunteers will also be required to attend virtual Cybersecurity and Public Records trainings.



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: April 15, 2024

SUBJECT: Property Tax Work-off Programs

RECOMMENDED MOTION:

No motion recommended. This agenda item is for informational and discussion purposes.

BACKGROUND AND POLICY IMPLICATIONS:

Oregon Revised Statute (ORS) 310.800 Property Tax Work-off Programs (see Attachment A), provides:

- A tax-exempt entity (501(c) organization) may establish a property tax work-off program to which a senior citizen (60 years of age or older) may contract to perform charitable or public service in consideration of payment for their owner-occupied principal residence property taxes.
• The County may accept and enter into an agreement with a tax-exempt entity that has established a property tax work-off program.
• The County may provide funds or make grants available to any tax-exempt entity that has established a property tax work-off program for use to carry out the program.
• A senior citizen who enters into a contract shall be considered an independent contractor and not a worker or employee with respect to the services performed pursuant to the contract. Nothing precludes the County from being considered an employer, for purposes of unemployment compensation under ORS chapter 657, of a senior citizen who enters into a contract.

Finance is not aware of any Oregon county that has established a property tax work-off program. Additionally, the Oregon Department of Revenue (DOR) has not yet established rules for a county seeking to establish a program. Creating the program at the local level does not require DOR involvement, however, because some issues in the law lack clarity or definition, the DOR in conjunction with the counties, may desire a rule for clarification and to establish guidelines.

Payment of the property taxes is a taxable event to the senior. The Internal Revenue Service (IRS) rules determine which events have federal tax consequences for individuals. Generally, taxable events must be reported by both the payer and the payee, whether any taxes are eventually due.

BUDGET IMPACTS:

Funding for a Property Tax Work-off Program is not provided by the State of Oregon. A funding source would need to be identified for such a program.

ATTENDANCE:

Robert Tintle, Chief Financial Officer/Tax Collector
Jason Brockie, Property Tax Section Manager, Oregon Department of Revenue

ATTACHMENTS:

Attachment A - ORS 310.800
Attachment B - Oregon Department of Revenue presentation slide deck

ORS 310.800 - Property tax work-off programs

(1) As used in this section:

- (a) "Authorized representative" means a senior citizen who is authorized by a tax-exempt entity to perform charitable or public service on behalf of a senior citizen who has entered into a contract under subsection (2) of this section.
- (b) "Homestead" means an owner-occupied principal residence.
- (c) "Senior citizen" means a person who is 60 years of age or older.
- (d) "Tax-exempt entity" means an entity that is exempt from federal income taxes under section 501(c) of the Internal Revenue Code as defined in [ORS 305.842 \(Application of Internal Revenue Code to certain property tax laws\)](#).
- (e) "Taxing unit" means any county, city or common or union high school district, community college service district or community college district within this state with authority to impose ad valorem property taxes.

(2) A tax-exempt entity may establish a property tax work-off program pursuant to which a senior citizen may contract to perform charitable or public service in consideration of payment of property taxes extended against the homestead of the senior citizen and billed to the senior citizen. For purposes of ORS chapters 316 and 656, and notwithstanding [ORS 670.600 \(Independent contractor defined\)](#) or other law, a senior citizen who enters into a contract under this subsection shall be considered an independent contractor and not a worker or employee with respect to the services performed pursuant to the contract. Nothing in this section precludes a taxing unit from being considered an employer, for purposes of unemployment compensation under ORS chapter 657, of a senior citizen who enters into a contract under this section.

(3) A taxing unit may enter into an agreement with a tax-exempt entity that has established a property tax work-off program. Pursuant to the agreement the taxing unit may accept, as volunteer and public service, the services of a senior citizen who has entered into a contract described in subsection (2) of this section or an authorized representative.

(4) A taxing unit may provide funds or make grants to any tax-exempt entity that has established a property tax work-off program for use to carry out the program.

[1993 c.777 §9; 1997 c.271 §8; 1997 c.839 §46; 1999 c.90 §35; 2001 c.660 §30; 2003 c.77 §8; 2003 c.704 §8; 2005 c.533 §6; 2005 c.832 §20; 2007 c.614 §8; 2008 c.45 §9; 2009 c.5 §19; 2009 c.909 §19; 2010 c.82 §19; 2011 c.7 §19; 2012 c.31 §19; 2013 c.377 §19; 2014 c.52 §21]



Property Tax work-off programs

Deschutes County Board of Commissioners

April 15, 2024

Jason Brockie, Section Manager

Agenda

- 1 Program overview
- 2 Background
- 3 Eligibility
- 4 Definitions
- 5 Considerations
- 6 Case study: Massachusetts Program
- 7 Questions?



Property Tax work-off program

Department of Revenue

"we collect the revenue Oregon counts on"

Program overview

An eligible senior citizen, or their authorized representative, may enter into a contract with a tax-exempt entity to perform charitable or public service to pay property taxes imposed against their homestead.

The taxing unit may enter into agreement with the tax-exempt organization to accept volunteer work or public service performed by the senior citizen or their authorized representative.

The taxing unit may provide funds or make grants to the tax-exempt organization to implement and carryout the program.

Background



House Bill 3036A 1993



Only legislative comment on record found was from LRO economist Steve Meyer explaining program in brief, without offering any clarification.



Implemented in 1993, amended every session to update a tax year date in (1)d until 2015. No other changes identified.



No knowledge of the program ever being used.

Eligibility



Senior citizen 60 years or older



Homestead is owned and occupied by the senior as primary residence.



Authorized representative is allowed to work for the senior on the program. Must be another senior citizen authorized by the tax-exempt entity.

Taxing unit: authorized to impose ad valorem property taxes



County or City



High school district-
common or union

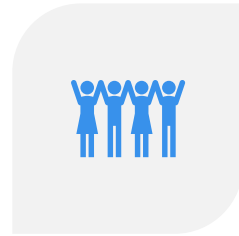


Community college district or
service district

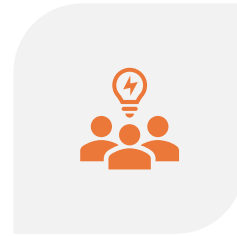
Tax-exempt entity: Exempt from federal income taxes as 501(c)



Charitable organizations



Advocacy groups



Educational and artistic groups



Government entities



Religious entities

Things to consider

- Senior in program is considered an “independent contractor.”
 - 1099-NEC (non-employee compensation) forms required to be issued to Senior annually
 - Income earned is taxable.
- The taxing unit *may* be considered an employer.
 - Subject to unemployment compensation laws
 - Potentially subject to workers compensation laws.
- Performance of charitable or public service in “consideration” of payment of property taxes...
 - Currently interpreted to mean a monetary transaction.

Additional considerations

- Only eligibility criteria for the Senior Citizen is age.
- Low income may be implied but not a criteria.
- “consideration of payment” is ill defined.
- Amount of earnings allowed and how applied is not defined.
- Worker employment status is ambiguous.
- Other states may offer compensation as an abatement or credit, but Oregon does not have this as an option.
- Disposition of unused payments or credits if participant sells home is undefined.

Massachusetts case study



State offers two work-off programs: Seniors 60 years or older, and another for Veterans.



Reduction of up to \$1,500 annually in each program



Criteria for each program is well defined, and established procedures are in place to instruct city or county governments how to implement each program.



Issues such as employment status, treatment of earnings, funding for the programs, process to apply abatements or tax credits, disposition of unused earnings, and tax year applied are all identified in promulgated rules and regulations.

DOR Obligation

- The Department is not required to be involved in implementation of this program.
- The Department will offer guidance if requested or deemed necessary for uniformity and equity in the administration of the property tax system.



General Supervision over the property tax system- ORS 306.115



Write rules to carryout tax administration- ORS 305.100 and 305.102



Duty to construe tax laws of the state- ORS 305.110



Questions?

503-507-0576

Jason.d.brockie@dor.Oregon.gov

Resource Link:

[Massachusetts work-off program](#)