

BEFORE THE METRO COUNCIL

FOR THE PURPOSE OF CREATING A) RESOLUTION NO. 93-1813A
TAX STUDY COMMITTEE,)
ESTABLISHING A SCOPE OF WORK,) Introduced by Rena Cusma,
AND CONFIRMING APPOINTMENTS) Executive Officer

WHEREAS, The 1992 Metro Charter grants significant additional responsibilities to Metro, particularly in the area of planning; and

WHEREAS, Pursuit of these additional responsibilities are a high priority for Metro; and

WHEREAS, Metro does not have the financial resources to implement the Charter-mandated responsibilities without identifying additional sources of funding; and

WHEREAS, Other functional areas of Metro will experience the need for additional financial resources within the next five years; and

WHEREAS, Metro needs to begin a process to identify its future financial needs and to identify alternate sources of funding to support those needs; and

WHEREAS, Metro Charter Chapter 3, Section 13, requires the Metro Council and Executive Officer to establish and seek advice from a tax study committee prior to the adoption of any tax which does not require prior approval of the voters of Metro; and

WHEREAS, Metro Code Chapter 2.13 establishes procedures for the creation, appointment, and final report of a tax study committee formed to comply with the provisions of Metro Charter Chapter 3, Section 13; now, therefore,

BE IT RESOLVED,

1. That a Tax Study Committee is hereby created with a scope of work, time deadline and staffing arrangement as shown on Exhibit A attached.

2. That the appointments to the Committee made by Executive Officer Rena Cusma as shown on Exhibit B attached are hereby confirmed.

ADOPTED by the Metro Council this 24th day of June, 1993.


Judy Wyers, Presiding Officer

TAX STUDY COMMITTEE SCOPE OF WORK

Purpose of Committee

The purpose of the Tax Study Committee is to consult with and provide advice to the Council on the adoption of any proposed new tax or taxes necessary to fund the functions, programs or activities identified below in this Scope of Work.

Funding Needs

The Tax Study Committee shall study the following Metro functions, programs or activities to determine operational funding needs:

- λ Planning Functions
 - Transportation
 - Growth Management
 - Greenspaces
 - Emergency Management
 - Data Services
 - Other Special Projects and/or Studies
- λ Regional Parks and Greenspaces Operations
- λ General Government Operations
 - Executive Management
 - Council
 - Governmental Relations
 - Performance Auditor

In conducting the Study, the Committee shall in general terms identify levels of need considering Charter mandates, presently Council approved activities and/or plans and likely and possible future requirements. The needs identified in this phase shall be compared to projections of currently existing, authorized, and reasonably anticipated revenues to identify where any additional or different funding will be required.

The Committee shall not attempt to conduct an in-depth review or determination of all data and assumptions related to the projections of needs; rather, the Committee shall attempt to generally validate the information presented and shall use this data to inform itself as to the functions and requirements of Metro. The results of this review shall be

used as a basis for the Committee to identify and consider various revenue alternatives available to Metro.

Tax Revenue Possibilities

The Committee shall identify, analyze and make recommendations on tax sources which are appropriate to fund the functions, programs and activities listed above. The Committee shall consider as many potential tax sources as are reasonably possible. In the course of its study the Committee shall consider the following factors and shall report to the Council on the weight that these considerations were given in its final recommendations:

- λ The dedication of revenue to specific activities vs. the acquisition of discretionary tax sources.
- λ The cost or difficulty in administration of the tax source.
- λ The identification of tax sources which can be used to implement policy goals (other than just raising revenue) vs. identification of policy neutral tax sources.
- λ The relationship of this effort to other funding studies currently underway.

Public Process

The Committee shall function primarily as a study committee and as advisors to the Metro Council. All meetings of the Committee or any subcommittees that may be established shall be open to the public. The Committee shall conduct at least three public hearings during the course of its deliberations one in each of the three counties within the Metro region. The Committee may hold additional hearings as deemed necessary by the Chair of the Committee. The Committee may use subcommittees from time to time as necessary and as structured by the Committee Chair. The Committee Chair shall provide an oral progress report at the 2nd Council meeting each month beginning in July 1993.

Final Product/Report

The Committee shall submit a final written report to the Council no later than November 15, 1993. The report shall contain a summary of the process followed by the Committee; identify assumptions and criteria used; identify alternative tax sources studied; include significant findings and issues discussed; and contain the Committee's recommendations on tax source(s) to implement. The report may also include other matters and information as deemed appropriate by the Committee.

Committee Staff

The Department of Finance and Management Information shall have primary responsibility to provide staff support to the Committee.

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RESOLUTION NO. 93-1813A

EXHIBIT B

TAX STUDY COMMITTEE MEMBERSHIP

Mike Ragsdale, Chair

Wayne Atteberry, Vice Chair

Charlie Hales

Darlene Hooley

Phil Kalberer

Rebecca Marshall Chao

Wally Meherns

Ray Phelps

George Scott

Gene Seibel

Arnoy Williamson

Rena Cusma, Ex Officio

Judy Wyers, Ex Officio

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[~~Erie Merrill~~]

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FINANCE COMMITTEE REPORT

RESOLUTION NO. 93-1813A CREATING A TAX STUDY COMMITTEE, ESTABLISHING A SCOPE OF WORK, AND CONFIRMING APPOINTMENTS

Date: June 16, 1993

Presented By: Councilor Monroe

COMMITTEE RECOMMENDATION: At its June 9, 1993 meeting the Committee voted unanimously to recommend adoption of Resolution No. 93-1813 as amended. All Committee members were present and voting.

COMMITTEE DISCUSSION/ISSUES: Jennifer Sims, Finance Manager, presented the Staff Report. She indicated the resolution is necessary to implement provisions of Chapter 2.13 of the Metro Code when the Council wishes to consider the adoption of a tax which does not require voter approval. The resolution establishes a Tax Study Committee with a specific scope of work and time line and confirms the appointment of members made by the Executive Officer. Ms. Sims introduced Mr. Mike Ragsdale who has been appointed to serve as Chair of the Committee and distributed background information on the proposed members of the Committee (see Attachment 1 to this Committee Report). Ms. Sims stated that one proposed member, Mr. Eric Merrill, will not be able to serve because he was moving out of the area and his name should be removed from the list of members to be confirmed. A new appointee will have to be confirmed at a latter date.

In response to a question from Councilor Van Bergen about the qualifications of Mr. Phil Kalberer, Mr. Ragsdale said he would look into the matter and respond to the Council prior to the June 24, 1993 Council meeting. Mr. Ragsdale stated he was looking forward to working with the Council and the Executive Officer on this important matter.

Tax Study Committee
Member Vitae
June 9, 1993

Chair, Mike Ragsdale

Commercial Real Estate Advisory Services, self-employed.

Vice president and senior marketing consultant, Grubb & Ellis Co., 1983-1992; elected Metro Councilor, 1986-1990, serving as presiding officer for two of those years. Also served as chair of committees responsible for construction and management of the Oregon Convention Center, planning and financing the major transportation improvements throughout the region, and coordinating with federal, state and local government. Past president, Marquam Commercial Brokerage Co., 1978-1983. Oregon State Legislator, 1972-1980.

Member of citizens committee that promoted passage of \$85 million ballot measure to construct the Oregon Convention Center. Founding member and original board of directors, Tualatin Valley Economic Development Corporation; founding member and current board of directors, Sunset Corridor Association; founding member and original board of directors, Oregon Tourism Alliance; member and public spokesperson, Transportation 2000.

University of Oregon, Political Science major.

Vice-Chair, Wayne Atteberry

Currently directs the Retirement Plan Division at Standard Insurance Company. With Standard Insurance since 1969, he also has been the vice president of Real Estate Finance and assistant vice president and manager of the Real Estate and Mortgage Loan Department for Standard Insurance. Prior to his tenure with Standard Insurance, Mr. Atteberry worked in real estate appraisal and statistical analysis of mortgage loan applications for U. S. National Bank.

Past chair of the Portland Metropolitan Area Boundary Commission; chair, Oregon Affiliate, American Heart Association; member, Citizen's Advisory Committee, Westside Corridor Transit Study, and the Columbia Pacific Council of Boy Scouts of America, Investment Committee; past president and director of Oregon National Guard Association; past president of Sunset Corridor Association; U. S. Army Reserve, Lt. Col. (Retired); senior fellow of the American Leadership Forum.

B. S., Social Science/Business Administration, Portland State University, 1962. Additional graduate courses. School of Business Administration, Portland State University, 1971-1973.

Charles A. Hales

Commissioner of Public Safety, City of Portland. Previously staff vice president, Home Builders Association of Metropolitan Portland, assistant director, Oregon Lodging Association, and proprietor, Hales & Company, General Contractors.

Board member, Hayhurst Neighborhood Association; Metro Charter Committee; Portland-Vancouver Metropolitan Area Solar Access Project; Balch Creek Task Force (City of Portland); Portland Regulatory Review Committee; Board of Directors, REACH Community Development; 1000 Friends of Oregon, Transportation/Air Quality Project; Portland Future Focus; Metro Policy Advisory Committee on Urban Growth Management; American Institute of Architects Regional Alternatives Project; Portland City Club; American Planning Association.

BA (with Distinction), Political Theory Honors Program, University of Virginia, 1979; studies toward a Masters in Public Administration, Lewis and Clark College, 1990-91.

Darlene Hooley

Chair, Clackamas County Board of County Commissioners; manages services of the fastest growing county in Oregon with a budget of \$140 million and 1,800 employees.

Oregon State Legislator for Clackamas County (honored as Legislator of the Year 1985); strong advocate for quality public education, environmental issues and welfare reform. Member of Oregon Tourism Alliance, End of the Oregon Trail Committee; Metro Urban Growth Management Policy Advisory Committee.

Educational data not available at this time.

Philip A. Kalberer

President, Kalberer Hotel Supply Company (food service design, equipment and supplies).

Chair, Food Services Advisory Committee for Health Division; board member, Food Equipment Dealers Association (national industry group); President's Advisory Board, Jesuit High School; chair, Business Development Task Force, Association for Portland Progress; chair, Mental Health Task Force, Association

for Portland Progress; board member, Portland Chamber of Commerce.

Mt. Angel Seminary College, 1964-66; BA Poly Sci, Stanford University, 1968; MBA, Harvard University, 1973.

Wm. "Wally" Mehrens

Executive secretary, Columbia Pacific Building and Construction Trades Council; Executive Board of Northwest Oregon Labor Council, Washington State Building Trades and Oregon AFL-CIO, and Labor Co-chair for Partners in Construction Cooperation.

Has served on Workforce Quality Council since 1991. From 1968 to 1983, worked as a fitter/welder out of United Association of Plumbers and Steamfitters Local 290. From 1983 to 1987, served as Business Representative for Local 290. January 1988 to June 1988, served as organizer/business representative for Local 290.

North Catholic High School graduate, 1968; attended Portland Community College one year; four-year apprenticeship, Steamfitters Local 235.

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Vice president, Pacific/West Communications Group, Inc. (an issues management/marketing communications consulting firm). Metro Charter Committee; previously served as director of public affairs for major construction trade association; director on staff of Oregon's Speaker of the House of Representatives;; Director of Finance and Administration for Metro; assistant to three of Oregon's Secretaries of State. Private sector experience includes positions as internal auditor, manager and senior systems analyst for natural gas public utility and two manufacturing companies.

Member Oregon Youth Soccer Association and PTA; Babe Ruth baseball, and remedial studies for disadvantaged youth.

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Member of Special Districts Association of Oregon; member, American Waterworks Association (25 years); Pacific Northwest Section Committee activities; School Board member and chair of West Union School District; Washington County Fair Rodeo Committee member and chair; member of Washington County Blue Ribbon Committee for Public Works; Chair, Steering Committee for Washington County Water Resources Management Plan; Cedar Mill Fire District Director, 1967-69.

Beaverton High School graduate; Portland State University.

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Certified Public Accountant, Senior Management Auditor, Office of the City Auditor, City of Portland. Previously auditor for Secretary of State, Division of Audits, Salem, OR; auditor for the Housing Authority of the City of Los Angeles; taxpayer service representative for the Internal Revenue Service, El Monte, CA; and an internal auditor for the Port of Portland.

Committee member, Oregon Society of Certified Public Accountants; National Association of Local Government Auditors; Blacks in Government; The Institute of Managerial and Professional Women; supervisory committee for the Portland Area Credit Union; Charter member, Portland Chapter of the National Political Congress of Black Women; Vice

Tax Study Committee Vitae
June 9, 1993

President for Finance for the Walker Institute; Financial
Secretary for the Delta Sigma Theta Sorority, Inc.

BS in Management, Portland State University. Currently
enrolled in Master's of Taxation program.

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**METRO**

DATE: June 2, 1993

TO: Finance Committee

FROM: Jennifer Sims, Director of Finance and Management Information
Donald E. Carlson, Council Administrator

RE: Draft Resolution No. 93-1813, Creating a Tax Study Committee and Confirming Appointments

Please find attached a draft copy of Resolution No. 93-1813. The resolution implements provisions of the Charter which require the advice from a tax study committee prior the imposition of any tax without voter approval. The resolution also implements provisions of the Metro Code which contain the procedures for the creation of a tax study committee.

As you know the Metro Charter includes an expenditure limitation on taxes imposed without approval by district voters. Section 14 of the Charter states in part:

"(1) Generally. Except as provided in this section, for the first fiscal year after this charter takes effect Metro may make no more than \$12,500,000 in expenditures on a cash basis from taxes imposed and received by Metro and interest and other earnings on those taxes. This expenditure limitation increases in each subsequent fiscal year by a percentage equal to ... the rate of increase in the Consumer Price Index ...

(2) Exclusions from limitation. This section does not apply to (a) taxes approved by the voters of Metro or the Metropolitan Service District and interest and other earnings on those taxes, (b) payroll taxes specified in section 11 of this charter, and (c) tax increment financing on charges on property."

MEMO - Finance Committee
June 2, 1993
Page 2

The Scope of Work attached to Resolution No. 93-1813 includes an examination of expenditure needs for those functions, programs or activities which are currently or are most likely to be funded from revenues within the Charter expenditure limitation. The approved FY 1993-94 Budget includes Excise Tax revenue and interest of \$5,306,914. The balance of the expenditure limitation is \$7,193,086 for FY 1993-94. In looking at the total needs of the functions included in the Scope of Work and the potential tax sources, the Committee may recommend keeping the Excise Tax at 7% or recommend a different rate based on the criteria included in the Scope of Work.

The resolution includes the membership of the Committee as appointed by the Executive Officer. Information on each proposed member is included in Attachment 1 to this memorandum.

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cc: Metro Council
Mike Ragsdale



METRO

COUNCIL
Agenda Item No. 8.1
June 24, 1993

DATE: June 23, 1993

TO: Councilor Rod Monroe, Finance Committee Chair

FROM: Jennifer Sims, Director of Finance and Management Information

RE: Tax Study Committee

This memo follows up on two matters that were left outstanding at the June 9, Finance Committee regarding appointment of the Tax Study Committee.

First, Mr. Ragsdale has reported to me that he has found no substance to the concerns raised by Councilor Van Bergen regarding the appointment of Phil Kalberer. Second, one of the committee members, Eric Merrill, is no longer available to serve on the Committee. In his place, Rebecca Marshall Chao, is recommended. Her vitae sheet is attached to this memo for your information. An amendment will be needed to the Resolution at the Council meeting to insert her name.

If you have any questions regarding the items covered in this memo, please contact me directly.

JS:kc
Attachment

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cc: Council Finance Committee
Mike Ragsdale, Chair, Tax Study Committee
Rena Cusma, Executive Officer
Councilor Judy Wyers, Metro Presiding Officer
✓ Don Carlson, Council Administrator

Tax Study Committee
Member Vitae
June 22, 1993

Chair, Mike Ragsdale

Commercial Real Estate Advisory Services, self-employed.

Vice president and senior marketing consultant, Grubb & Ellis Co., 1983-1992; elected Metro Councilor, 1986-1990, serving as presiding officer for two of those years. Also served as chair of committees responsible for construction and management of the Oregon Convention Center, planning and financing the major transportation improvements throughout the region, and coordinating with federal, state and local government. Past president, Marquam Commercial Brokerage Co., 1978-1983. Oregon State Legislator, 1972-1980.

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Rebecca Marshall Chao

President and owner of Regional Financial Advisors, Inc., an independent financial advisory firm.

Formerly served as managing director at Public Financial Management, Inc. He also served as an acting finance director for the Bellevue Convention Center Authority, a senior vice president of Government Finance Associates, and as vice president of Shearson Lehman Brothers. Served as assistant vice president at First Interstate Bank in the public finance group, and was a municipal finance consultant for E. F. Hutton. First director of the Oregon Municipal Debt Advisory Commission. Has been involved in public finance since 1976, as a financial advisor and/or an investment banker.

Currently serving as secretary/treasurer of the YMCA of Columbia Willamette, member of the Portland Fire Study Committee, and co-chair of the Selection Committee of the American Leadership Forum. In prior years, chair of the State Ethics Commission, vice chair of the Oregon American Leadership Forum, director on the City Club Board, chair of the DEQ Citizens Landfill Siting committee, vice chair of the Oregon Environmental Council, and member of the Investment Advisory Committees of Metro and of Multnomah County.

Educational data not available at this time.

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