

From: [Bob Elliott](#)
To: [citycouncil](#)
Subject: Salem payroll tax: City Councilor Julie Hoy calls for repeal
Date: Saturday, August 26, 2023 12:42:47 PM

I'm sure you all have seen this article. This is a common sense idea to start over. Maybe build back some trust with Salem Residents, as I said a big maybe. I feel that if you do not start over this tax is doomed on 7 Nov and you then need to start over and time is wasted trying to cram this tax down the working stiffs here in Salem. This tax does not effect me personally financially, however my friends and family will be affected by a strong arm attempt by Liberals. Recommend you explain and educate to Salem residents how we got to a \$30 Million shortfall. We voted for another Fire Department bond, maybe if we knew a upcoming \$30 Million shortage was coming it would not have passed. Again the same playbook play is pulled out to threaten citizen's safety, cuts to Police and Fire Departments. Being the two most expensive Departments because of sheer numbers of dedicated City Employees and what citizens expect and deserve I recommend you request them on a clean slate and the other add on's on a separate slate. Taxpayers are not stupid, we know what you are doing, "The Sky is Falling" campaign get's old. Again explain how we got where we are, fund what is required for safety of property and lives. Prioritize what's is required. Good Luck Monday night and do the right thing and repeal your tax plan and start over with common sense and stop cramming unpopular ideas on us the taxpayers. Bob Elliott West Salem
<https://www.statesmanjournal.com/story/news/politics/2023/08/25/employee-paid-payroll-safe-salem-tax-vote-special-election-ballot/70669324007/>

Sent from my iPhone

From: [Christy Jeffries](#)
To: [CityRecorder](#)
Subject: Agenda item: Repeal payroll tax
Date: Friday, August 25, 2023 10:40:36 PM

If Salem wants to tax non-residents “as if” they are residents because they may in some way “benefit from” services the city provides, then the non-residents need to have the same rights and privileges as residents.

Non-residents are taxed and pay for services where they live.

Also, comparing this tax to other taxes, like sales tax, is misleading. Consent is implicit when buying a product—you choose to pay the tax by buying the product. When the city takes money out of a paycheck of a non-resident, that person has no say or input. That person can’t vote for it or vote for or against the people implementing it. Definition of taxation without representation.

The tax is way too high!

Why spend \$220,000 for this to fail?

Sent from [Mail](#) for Windows

From: noreply@cityofsalem.net on behalf of dalloway13@gmail.com
To: [CityRecorder](#)
Subject: Submission
Date: Monday, August 28, 2023 8:00:09 AM
Attachments: [ATT00001.bin](#)

Your Name	Erin Baker
Your Email	dalloway13@gmail.com
Street	230 Rural Ave S
City	Salem
State	OR
Zip	97302
Message	<p>City Council Members, I would like to draw your attention to Oregon Article 1 Section 32 regarding taxing Article 1, Section 32 of the Oregon constitution does give a constraint on assessing taxes within Oregon: "No tax or duty shall be imposed without the consent of the people or their representatives in the Legislative Assembly; and all taxation shall be uniform on the same class of subjects within the territorial limits of the authority levying the tax." "All taxation shall be uniform on the same class of subjects...." The payroll taxes does not do this however, a sales tax does. I get that the City of Salem has an issue with its budget and short falls, we all do. But we have people who come into the city from all over the state, country and world who benefit our emergency services. Whether they need to use them or nor why can't they help support them when they come to visit and enjoy our city? If you must tax go with a sales tax so that the load of it is shared by all not some. Erin Balker</p>

This email was generated by the dynamic web forms contact us form on 8/28/2023.

From: [Ed Rutledge](#)
To: [CityRecorder](#); [Virginia Stapleton](#)
Subject: Item 5.a. for the August 28, 2023 meeting of City Council - Comments
Date: Saturday, August 26, 2023 3:21:44 PM

The following are my comments regarding Item 5.a. for the August 28, 2023 meeting of City Council (submitted by Councilor Julie Hoy) to consider repealing Ordinance 12-23 (passed by City Council on July 10, 2023):

Let Salem vote. Ordinance 12-23 is now subject to a referendum by the registered voters in the City of Salem. Do not pre-empt this vote by repealing this ordinance this late into the process. The City of Salem has confirmed it has Already spent \$75,184.38 producing and sending out fliers in support of Ordinance 12-23.

Let Salem vote. Ordinance 12-23, that would establish a new tax on "earnings," will, I predict, be overridden by a solid majority opposing this new tax. Nevertheless, once the question has been raised by the electeds, we, the voters, should not be denied the opportunity to convey our collective review of the propriety of the tax or, perhaps, the maladroitness in which the electeds sought to impose same. City Council wants to establish a new tax and is willing to spend more than \$75,000.00 to support the new tax. Let's get a vote. Let's see how well City Council "represents" the voters. Do not deny us getting a reading on City Council's connection to the City's electorate (and to reality).

Here's what I have learned about the earning tax adopted by City Council on July 10, 2022. In an email message to my City Council representative, Virginia Stapleton dated July 12, 2023 regarding City Council's proposed wage tax, I conveyed the following three inquiries to and noted "please consider this a request for public records under ORS Chapter 192."

- I respectfully request a copy of City Policy or accounting principles/protocols where/how the sequestration of these taxes will be specifically reserved for police services, fire, emergency medical services, 911 call services, code enforcement and unsheltered services."
- Within said fund, how/who will determine the distribution of the revenue received to the various identified services to which the revenue is reserved? Is there written policy/protocols for governing this distribution - if so, I respectfully request a copy of same.
- I respectfully request information on how the effectiveness of the service delivery will be assessed for the revenue garnered from this tax. For example, will there be audits on 911 response times. Will the City be tracking workers' compensation claims and safety procedures in police and fire/rescue services? How will the City track the effectiveness for "unsheltered services?" Is there any plan at all to assess the bottom line utility of assessing this tax?

When Council Member Stapleton did not respond to my request, I forwarded the same three inquiries to the City Manager in a message dated July 28, 2023. The City Manager's office did respond, in part, to my inquiry.

With regard to my first inquiry, the City Manager's office responded, "... there will be a rule making process following the effective date of the ordinance... The rule making process will take some time, outreach, and engagement." Thus, it is reasonable to conclude there is no present accounting protocol to specifically reserve the revenue garnered from the proposed wage tax for the stated purpose for said tax.

With regard to conducting performance audits, the City Manager's office advised, "... we have a limited budget on an annual basis for this type of work. An audit of our grantmaking to support sheltering services is underway now." There was no response to other services for which the proposed wage tax is targeted to serve such as 911 response times, workers' compensation claims and safety procedures in police and fire/rescue services.

The City Manager's office did not respond directly to my inquiry with regard to the City's policies or protocols for determining the distribution of revenue garnered from the proposed wage tax. So, I, once again, submitted yet another request for public records on this matter to the City. The response from the City was "... The City Council would direct the funds, within the restrictions, through the annual budget process. Therefore, there are no records responsive to your request." Thus, there is no set policy on how this revenue would be distributed between police, fire/rescue, 911 response, code enforcement and unsheltered services. Presumably, the additional revenue garnered from the proposed wage tax could be used most anywhere in the City's array of services except such things as parks, senior services and the library.

In summary - based on the information I have been provided, this appears to be a new tax. It would produce a new revenue source for the City that it has not had before. The new revenue garnered by the proposed wage tax could

be used for any of an array of services, but not including parks, senior services, the library, and, perhaps other non-specified services.

The new tax adopted by City Council on July 10 essentially taxes working people for working, adds a bookkeeping burden to employers and will provide an additional disincentive for employers to pay above the minimum wage to avoid said additional bookkeeping. As there is no apparent plan for oversight or enforcement, it constructively shelters those whose "earnings" are derived from investments, rents, commissions, wagering, self-employed, pensioners and people employed by out-of-city employers who, nevertheless, perform services in the City. This is a stupidly designed tax. It invites litigation. It is not, by any means, equitable or fair. There is no plan for enforcement. Further, it comes soon after City Council's building of a new police center ultimately costing almost 80% more than the "estimate" provided by the City. It's not just the new tax. It's not just the top down decree by which this new tax was imposed. It's not just the spending of \$75,000.00 of the People's resources to produce and convey a non-neutral position on a controversial public policy issue. It's now about quality of governance. It is clearly time to double check the caliber of the elected's decision-making by not pre-empting a general public referendum in this matter.

Let Salem vote. Let's see what happens.

Ed Ruttledge

Salem/Tierra Del Mar, Oregon USA

website: <https://eruttledge.zenfolio.com/>

YouTube: https://www.youtube.com/channel/UCEnWjmtGAPlhpbhVaInb2_g

From: [Kim Reyes](#)
To: [CityRecorder](#)
Subject: Payroll Tax 8/28/23
Date: Monday, August 28, 2023 11:06:02 AM

This statement is for public record.

Hello, I am against this tax because even though I am for these services, I do not live in Salem and feel it is unfair. It is taxation without representation, because my City Council is in Keizer. Salem is not my town. As a county employee, I barely make enough to live check to check now. My housing is over 50% of my income. They already charge me to park at my own workplace. I live in Keizer and use Keizer services and I fail to see how my co workers who pay taxes in Woodburn and Independence should be burdened with this new tax as well. Double taxation, since we also pay for services in the towns we live.

Thank you,

Kim Reyes

From: [Lara Million](#)
To: [CityRecorder](#)
Subject: Repeal Payroll Tax
Date: Friday, August 25, 2023 1:38:48 PM

I'm writing in support of repealing the payroll tax. We have a significant low income population and this tax would directly impact their ability to sustain a living and provide for their families. Combined with the increase in fees and general increase in cost of living it will harm more hard working people driving them closer to homelessness and financial stress.

I also understand the City felt it was appropriate to fully cover the new PLO premiums creating an increase in PERS costs for taxpayers. You have been foolish with taxpayer money and until you can show restraint and accountability towards recklessly spending what is not yours I vote no confidence in the council and the city to properly manage the budget.

Get it together, check your egos, repeal the tax, and start looking for ways to reduce costs and the budget.

Lara Million
97301

[Sent from Yahoo Mail on Android](#)

From: [Hale, Matthew](#)
To: [CityRecorder](#)
Subject: Public Comments - Agenda Item #5.a. on 8/28/23
Date: Monday, August 28, 2023 11:28:17 AM

Time for a Fresh Start – “The Oregon Way”

Good evening – I’m Matt Hale from Ward #4.

I fully support the “Motion from Councilor Julie Hoy to repeal of the Safe Salem Payroll Tax ordinance” and urge all of you to take the first steps to do that this evening. I have long been a believer in the decision-making process called “The Oregon Way”. A recent Travel Oregon article in 2021 summarizes it very well. “It’s called “The Oregon Way,” and it harkens back to the decision-making approach used by great Oregon politicians — namely, former governors Tom McCall and Bob Straub, former Sen. Mark Hatfield and Sen. Ron Wyden — who span both sides of the aisle. Sen. Wyden explained it like this in 2009: “The Oregon Way is more about taking good ideas wherever they come from, rather than one party or one philosophy.”

John Horvick, the Senior VP from DHM Research this May stated in his presentation that 9 out of 10 voters would want to be able to vote on a tax increase of this magnitude. In addition, his presentation stated under Final Advice to “Emphasize transparency; inform and engage with Salem residents to help fill gaps in knowledge about how services are funded, and where exactly funds come from.” 72% of the Focus Group participants, on the subject of a payroll tax, “do not think it is a good way to fund services, as it could exacerbate the impacts of inflation and put lower-wage earners in a more vulnerable position.” Let’s go back and start this decision-making process from the beginning. Do some detailed budget cut and efficiency analysis, engage with individuals, business groups, and the general public. Be open to all ideas.

Finally, to restart this discussion requires clarifying information being publicly distributed to residents and voters that I think is misleading. One clear example is the one-page document “About Safe Salem Funding” recently mailed on official city correspondence stating that “Since 2008, Salem has grown by 26,000 people – comparable to the City of Woodburn – yet we have not increased our staff.” However, the FY2024 budget on page #436 shows city overall staff has increased in the last 6 years by 165.20 FTE, or almost 14%.

Let’s come together tonight and begin the process to work together on behalf of all Salem residents, and look at all good ideas that are presented to balance the city budget.

From: [We the People](#)
To: [CityRecorder](#)
Subject: Payroll tax repeal now?
Date: Friday, August 25, 2023 9:34:23 PM

You all obviously have no idea what you are doing. Please refer items of substantial significance to a vote by we the people.

On Mon, Jun 12, 2023, 8:59 AM We the People <robertmjohnson@gmail.com> wrote:
City council members,

I get it. We all want to do something to help with the problems, but taking the money without asking is not the way.

The mayor and city council unilaterally imposing new taxes of this magnitude reminds me of the slogan "taxation without representation" from the American Revolution.

Yes, it may take longer to put it to a vote than if you just take the money, but matters of this magnitude are voted on for a reason and unilaterally imposing taxes to fund new and expanded services of this magnitude is not the role of the city council.

Government taking money to make itself significantly bigger shouldn't be a decision made by the government itself.

I hope the council members will reconsider the charter/mandate of the city council (develop and decide on policies) and put matters of this magnitude to a vote by the people being taxed.

Thank you for considering my comments,

Robert Johnson, MBA, CPA
City of Salem, Ward 1