

Additional measure arguments on the other side of this flyer.

The City of Salem did not submit an explanatory statement.

**Explanatory Statement:**

**Question:** Shall City impose 0.814% tax on "wages" and "earnings from self-employment" performed within Salem to fund "community safety services"?

**Summary:** If approved, measure would impose a tax on specified wages and self-employment earnings for work performed within Salem. Under the measure: - Cross "Wages" and "net earnings from self-employment" would be taxed at rate of 0.814 percent. - "Wages" defined by ORS 316.162(2): "remuneration for services performed by an employee for an employer, including the cash value of all remuneration paid in any medium other than cash;" exceptions. - "Net earnings from self-employment" defined by 1986 Internal Revenue Code. - No tax for earnings at or below minimum wage or on earnings for work performed outside Salem. - Employers required to withhold tax from employees' wages and remit quarterly to City. If employer fails to withhold, employee must remit tax to City. - Self-employed people would be required to remit tax to City. - Use of revenue from the tax limited to administration of the tax and "community safety services" defined to mean "police, fire, emergency medical services, 911 call service, code enforcement, and unsheltered services." - City Manager may make rules and interpret ordinance, issue penalties, and collect tax.

**Measure No. 24-491**  
City of Salem

**City of Salem**

County of Marion

**VOTERS' PAMPHLET**



**November 7, 2023  
Special Election**

Selected portions of this county voters' pamphlet are available in Simplified Chinese, Korean, Marshallese, Russian, Spanish, and Vietnamese. These translations can be found online at [oregonvotes.gov/MarionVP](http://oregonvotes.gov/MarionVP)

Voted ballots for this election must be received in an Elections Office or an Official Oregon Ballot Drop Site by 8:00 pm, November 7, 2023, or Postmarked by November 7, 2023, and received by November 14, 2023.

Compiled and Distributed by  
Marion County Clerk - Elections  
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[www.co.marion.or.us/CO/elections](http://www.co.marion.or.us/CO/elections)

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(This information furnished by Virginia Stapleton)

**Argument in Support:**  
Join us by voting Yes on Measure 24-491, the Safe Salem Payroll Tax.

This life saving measure is urgently needed to maintain a safe and healthy community for all who live and work in Salem. Measure 24-491 ensures continued funding for critical emergency services and our homelessness response. Our Navigation Center and three managed micro-shelter sites, which were started with one time federal and state funds, will close without this, risking hundreds of our neighbors returning to the streets.

Additionally, Salem's critical emergency services have been pushed to their limits by a combination of population growth and increased investments in our Police and Fire. By stabilizing emergency response, we protect the funding for other core services that together make Salem a wonderful place to live.

Opponents have stated that Measure 24-491 is new and confusing. We disagree. Salem is not the first to use a payroll tax to address critical budget deficits driven by Oregon's outdated property tax code. As city councilors, our commitment to voters is to make implementation of this program as straightforward and simple as possible. The process will be open and transparent to ensure everyone's voice is heard.

We agree that this situation is deeply frustrating. Oregon has a broken property tax system which Salem alone cannot fix. But every year the city waits for the state to act will be another year of additional cuts that our community cannot afford.

We have heard for years that homelessness and public safety are residents' top priorities. We ask now for your help in saving lives and our city. Please help us fund our successful SOS homeless response team, managed shelter sites, emergency response services, and protect our libraries, parks and more.

Let's continue to invest in our beautiful city, vote yes on 24-491.

**Councilors**  
Virginia Stapleton - Ward 1  
Linda Nishoka - Ward 2  
Trevor Phillips - Ward 3  
Micki Varney - Ward 8

**Measure No. 24-491**  
City of Salem

**Official Marion County  
Ballot Drop Sites**

The Marion County drop sites listed below will be open beginning October 18<sup>th</sup>.  
On Election Day, November 7<sup>th</sup>, drop sites will remain open until 8:00 pm.

You DO NOT need to apply postage if you use an Official Marion County Drop Box or mail within the United States.

<b>Donald City Hall</b> 10710 Main St NE, Donald	<b>Walk-up Drop Box</b> 24 Hours
<b>Jefferson City Hall/ Library</b> 150 N 2 <sup>nd</sup> St, Jefferson	<b>Curbside Drop Box</b> 24 Hours
<b>Keizer City Hall</b> 930 Chemawa Rd NE, Keizer	<b>Curbside Drop Box</b> 24 Hours
<b>Marion County Clerk</b> 555 Court St NE, Ste 2130, Salem	<b>Indoor Drop Box</b> Mon - Fri 8:30 am - 5 pm Election Day 7 am - 8 pm
<b>Marion County Health</b> 3180 Center St NE, Salem	<b>Curbside Drop Box</b> 24 Hours
<b>Marion County Public Works</b> 5155 Silverton Rd NE, Salem	<b>Curbside Drop Box</b> Mon - Fri 8 am - 5 pm Election Day 8 am - 8 pm
<b>Mill City - City Hall</b> 444 S 1 <sup>st</sup> Ave, Mill City	<b>Indoor Drop Box</b> Mon - Fri 8 am - 4 pm Election Day 8 am - 8 pm
<b>Roth's Fresh Market - Hayesville</b> 4746 Portland Rd NE, Salem	<b>Indoor Dropbox</b> Daily 6 am - 9 pm Election Day 6 am - 8 pm
<b>Roth's Fresh Market - Sunnyslope</b> 4555 Liberty Rd S, Salem	<b>Indoor Drop Box</b> Daily 6 am - 9 pm Election Day 6 am - 8 pm
<b>Roth's Fresh Market - Vista</b> 3045 Commercial St SE, Salem	<b>Indoor Drop Box</b> Daily 6 am - 9 pm Election Day 6 am - 8 pm
<b>Silverton - Lewis St. Parking Lot</b> 208 Lewis St & S 1 <sup>st</sup> St, Silverton	<b>Curbside Drop Box</b> 24 Hours

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(This information furnished by Virginia Stapleton on behalf of The Committee to Save Salem)

**Argument in Support:**  
MEASURE 24-491 PROVIDES THE SERVICES RESIDENTS WANT

Salem residents have been sending the City the same clear message: "Reducing homelessness and improving emergency services are top priorities. To make Salem thrive, first make it safe." Salem can't meet community expectations without additional revenue. Yes. By 2026, Salem's General Fund deficit will reach nearly \$28 million. Salem can't balance the budget without laying off police officers, firefighters, librarians and other city workers that provide services we all depend on.

**What's Causing the Shortfall?**  
It's not because Salem is spending too much. It's because property tax collection is limited by laws passed in the 1990s. The city can't keep up with inflation and the cost of new services that residents demand - like responding to homelessness. Plus, as Oregon's capital city, Salem has over \$2 billion worth of untaxed property that contributes nothing for city services.

**More Facts**  
● Reducing homelessness requires long term funding. Salem needs \$9 million annually to continue these efforts, including critical downtown patrol, micro-shelters, and the navigation center. Closing these sites would set us back years.  
● Salem is growing and the demands on our emergency services are increasing faster than the funding to support them. Emergency response times are taking longer and we can't risk them getting worse.  
● Without Measure 24-491, every General Fund program will face cuts. There is no way to balance a \$28 million shortfall without cutting parks, libraries, and senior services, as well as police, fire and homelessness response.

**Why the Payroll Tax?**  
● Revenue from the payroll tax grows as Salem grows.  
● It's a way for the nearly 70,000 who commute to work here to pay their fair share.  
● Lowest-income earners are exempt.  
● The City Council, Budget Committee and Sustainable Revenue Task Force examined all other options and concluded a payroll tax was the best approach.

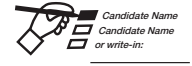
**SAVE SALEM! VOTE "YES" FOR A SAFE AND THRIVING SALEM**  
[www.savesalem.org](http://www.savesalem.org)

**Measure No. 24-491**  
City of Salem

**How to cast your vote...**

**1 Complete your ballot**

To vote, completely fill in the box next to your choice.

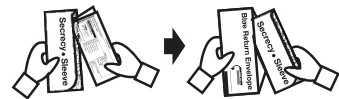


**2 Check for errors**

- You do not have to vote on all contests. Those you do vote on will still count.
- If you vote for more options than are allowed, your vote **will not count** for that contest.
- If you think you made a mistake, call the Marion County Elections Office.

**3 Using the optional "Secrecy" sleeve**

If you use the optional "Secrecy" sleeve, put only your voted ballot inside. Then, put only your "Secrecy" sleeve inside your return envelope.



You are not required to use the "Secrecy" sleeve.

**4 Sign your return envelope**

You must sign your return envelope or **your vote will not count.**

We verify every signature on every envelope against the voter files.



**5 Return your ballot**

- By mail
- At any official drop site (see list on this flyer)
- At the Clerk's/Elections Office

## Measure No. 24-491 City of Salem

### Argument in Support:

I believe in Salem, and I believe in Salem's future. We are a thriving and growing city with a vibrant downtown and a wonderful sense of community. And I am grateful Salem residents have made many investments which will help ensure we have a strong infrastructure to support a bright future.

And now it's time to invest again to deliver the services a thriving city requires. In an ideal world, our existing property tax structure would support the services we need, but our system is broken. Until it is fixed, we need this payroll tax to help provide critical public safety services that will support our growing city. If there was a way to solve this problem without this measure, I would support it 100%. Unfortunately, given current state law, there is not.

Thousands of individuals commute into Salem every day to help support our state government and other employers. But sadly, our largest employers, like the State of Oregon, don't pay property taxes; residents of Salem are left to foot the bill. This tax will help share the burden of providing services with everyone who works here.

This measure will provide vital fire fighters, police officers, and homelessness response that our city demands. It will allow the city to maintain library services, parks maintenance and other critical general fund programs that make our city a great place to live!

I encourage you join me in supporting Measure 24-491, the Safe Salem Payroll Tax.

Thank you,

Chris Hoy  
Mayor of Salem

*(This information furnished by Chris Hoy)*

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### VOTER REGISTRATION INFORMATION

To be eligible to vote in the November 7, 2023, Special Election, a completed voter registration card must be on file with the Marion County Clerk by no later than 5:00 pm, October 17, 2023.

#### YOU MAY REGISTER TO VOTE IF:

- You are a citizen of the United States
- You are at least 16 years of age (you may vote if you will be 18 years of age or older on election day)
- You are a resident of Oregon

#### YOU MUST RE-REGISTER TO VOTE IF:

- Your residence or mailing address changes
- Your name changes
- You wish to change party affiliation

### VOTING INSTRUCTIONS

When you receive your ballot packet in the mail, immediately examine it to make certain it is complete. It should contain the following items:

- A printed ballot on which you may vote
- A secrecy sleeve with instructions printed on it
- A pre-addressed ballot return envelope in which to return your ballot

If any items are missing, contact the Marion County Clerk's Office at 503.588.5041, and a replacement ballot packet will be sent to you.

### VOTING & CORRECTING YOUR BALLOT

If you make an error on your ballot, spoil it in any way, or lose it, you may obtain a replacement ballot by contacting the Marion County Clerk's Office at 503.588.5041.

### RETURNING YOUR VOTED BALLOT

- Follow the instructions on the secrecy sleeve
- Fold your ballot along the pre-scored folds and insert it into the optional secrecy sleeve (if desired)
- Insert ballot (or ballot and secrecy sleeve) into the ballot return envelope
- SEAL the ballot return envelope and SIGN the statement on the back of the envelope
- Mail or place the return envelope in an Official Ballot Drop Box

**Your ballot will not be counted if your ballot return envelope is not signed.**

## Measure No. 24-491 City of Salem

### Argument in Opposition:

**Taxpayers Association of Oregon says**

**Vote No on Salem's unfair payroll tax (24-491)**

The politicians are coming after the working people of Salem with an outrageous and unfair payroll tax. Vote No.

- This tax will cost many Salem workers \$500 a year.
- This tax is on top of a 60% utility fee increase for single-family homes.
- This tax is on top of a 40% utility fee increase for apartments (effective in July).
- This tax is on top of high inflation which recently hit a 40-year high.

Enough is enough.

This tax will cost many Salem workers almost two months of groceries.

The people of Salem are struggling.

While Salem says they don't have enough money for public safety, they found enough to subsidize a cheap no-frills airline to fly people out of Salem to Las Vegas.

Vote no on Salem's payroll tax—we can't afford it

Taxpayers Association of Oregon says No  
Join the movement to lower taxes and cut government waste  
follow us on our news website: [OregonWatchdog.com](http://OregonWatchdog.com)

*(This information furnished by Jason Williams on behalf of Taxpayers Association of Oregon)*

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## Measure No. 24-491 City of Salem

### Argument in Opposition:

**Taxpayers Association of Oregon says**  
**Vote No to Salem's unfair payroll tax (24-491)**

High taxes create poverty.

According to a February analysis by CNBC **Oregon has the highest effective income tax rate of all 50 states** for income taxes on the middle class. (1)

Adding taxes to Oregon's already high taxes will create...

- more poverty
- more homeless
- more foreclosures
- more laid off workers
- more small businesses leaving Salem.

High taxes create poverty.

Join the movement to lower taxes and cut government waste  
follow us on our news website: [OregonWatchdog.com](http://OregonWatchdog.com)

(1) Source: CNBC article 2/27/23, using \$75,000 benchmark).

*(This information furnished by Jason Williams on behalf of Taxpayers Association of Oregon)*

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## Measure No. 24-491 City of Salem

### Argument in Opposition:

**The Oregon Small Business Association**  
**Opposes 24-491**

**24-491 is payroll nightmare for small business**

Salem's payroll tax only applies to work done within city limits. That means small business owners and their workers will have to keep extensive and detailed records of the location where they are working and the duration spent at that location. Otherwise, Salem may tax all their wages.

Not only do small businesses have to collect the tax, they'll also have to pay accountants extra money to make sure they're in compliance. That's a waste of money.

All of these taxes, costs and new rules makes it hard for local small family-owned Salem shops to compete with national online corporations. Small business needs help not harm.

Vote no on 24-491 and spare small business the payroll nightmare

*(This information furnished by TJ Reilly on behalf of Oregon Small Business Association)*

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## Measure No. 24-491 City of Salem

### Argument in Opposition:

**DEFEAT THE TAX ON SALEM WORKERS**  
**VOTE NO ON MEASURE 24-491**

**\$1,000+ IN NEW TAXES PER FAMILY.** Measure 24-491 would increase taxes on a two-worker household earning Salem's average annual wage by over \$1,000!

**NO CAP ON FUTURE TAX INCREASES.** Get ready to pay even more. If Measure 24-491 is adopted, the Salem City Council could increase the tax at any time **without a vote of the people!**

**INFLATION IS CRUSHING SALEM RESIDENTS.** But the Salem City Council wants more of your money anyway. Measure 24-491 would raise nearly \$30 million per year in new taxes at a time when residents can least afford it.

**THE TAX WILL HURT SMALL BUSINESSES.** Salem-area businesses are already struggling to recover from the pandemic. Measure 24-491 will make things even harder. It's costly, it's an administrative nightmare, and it will make it harder to attract and retain workers.

**THE SALEM CITY BUDGET IS BIGGER THAN EVER.** The city is already projected to collect record tax revenues from Salem residents. Measure 24-491 is a blank check to a city government with a never-ending appetite for more of your hard-earned money.

**LITTLE ACCOUNTABILITY FOR HOW MONEY WILL BE SPENT.** Measure 24-491 provides little in the way of accountability for how the new tax revenues will be spent. Salem politicians don't need another slush fund paid for by our tax dollars.

**It's time for the city to live within its means. It's not fair to punish small businesses and working families with new taxes when the city should be managing its resources better. Join thousands of Salem residents and VOTE NO ON MEASURE 24-491.**

**MORE INFORMATION AVAILABLE AT**  
[www.nosalempayrolltax.com](http://www.nosalempayrolltax.com)

*(This information furnished by Preston Mann on behalf of Defeat the Tax on Salem Workers)*

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## Measure No. 24-491 City of Salem

### Argument in Opposition:

**PROTECT SALEM WORKERS:**  
**Vote NO On Salem's Costly Payroll Tax | Measure 24-491**

By 2022, Salem's leaders had created a ballooning government with all-time high tax revenues and more permanent city employees than at any point in our history. But this summer, Mayor Chris Hoy and City Councilors Virginia Stapleton, Linda Nishioka, Trevor Phillips, and Micki Varney voted to tax the working people of Salem even more.

**We need better leadership in Salem and we need to vote NO on Measure 24-491!**

Led by Virginia Stapleton, the **"Committee to Save Salem"** is spreading fear of possible layoffs at a fire station and cuts to police, along with closure of a library and restricted access to parks.

We've heard this kind of refrain before and no doubt we'll hear it again. **These emotional arguments are made to hide the City of Salem's long-term failure** to be fiscally responsible.

Now they are facing tough budgeting decisions and are too cowardly to take action, so they are passing the bill to you.

Under this proposed payroll tax, **the average Salem worker will pay over \$500 a year** to compensate for the inability of our leaders to prepare a responsible budget using record tax revenue. How is it fair to force families with two working parents to reduce their budgets by over \$1,000 per year because the city cannot responsibly budget?

The worst part is **there is nothing to stop them from increasing this payroll tax again** at any time without voter approval!

**We need our leaders to take ownership of the mess they've made** and look for solutions without putting the burden on working Salem families.

Make no mistake, this payroll tax will NOT solve our city's penchant for wasteful spending with no regard for funding the basics such as police and fire services. It will merely hurt working families who cannot afford another tax and delay any real reforms.

**Please vote NO on Measure 24-491.**

*(This information furnished by Joel Rumrill on behalf of Marion Polk First PAC)*

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