



MARION COUNTY BOARD OF COMMISSIONERS

**Board Session Agenda Review Form**

Meeting date:

Department:  Agenda Planning Date:  Time required:

☐ Audio/Visual aids

Contact:  Phone:

Department Head Signature:

<b>TITLE</b>	Advancing tax levies to small taxing districts pursuant to ORS 311.392.
Issue, Description & Background	<p>ORS 311.392 authorizes a county board of commissioners to advance the total amount of taxes levied by a taxing district if it is more economical for the county to do so. In the event that a county does advance taxes to a taxing district, a county board of commissioners can order the tax collector to revise the tax distribution schedule so that all taxes advanced by the county are allocated to the county upon payment by taxpayers. If a county advances taxes under ORS 311.392 prior to December 1, it may deduct the 3% discount that otherwise would have been given by the district, as if all taxes had been paid by November 15.</p> <p>There are several small districts in Marion County, most of which are lighting districts. Due to the small size of these districts, it is most cost-effective to cut these small districts one check during the tax year, versus paying out several very small checks throughout the year as tax receipts come in.</p>
Financial Impacts:	The total cost for advancing the tax levies for the small taxing districts in the county is \$279,008.81, which includes the 3% discount.
Impacts to Department & External Agencies	None, beyond the process of cutting checks to each of the small taxing districts listed in Exhibit A to the proposed order, and the revision of the tax distribution schedule by the tax collector contemplated in ORS 311.392.
Options for Consideration:	1. Issue an order authorizing the advancing of tax levies to the small taxing districts listed in Exhibit A of the proposed order, pursuant to ORS 311.392; or 2. Take no action at this time.
Recommendation:	It is recommended that the Board issue an order authorizing the advancing of tax levies to the small taxing districts in the county, since doing so is the most cost-effective manner of distributing levied taxes to these districts.
List of attachments:	Proposed order, with list of taxing districts and the amount of distribution to each (minus the 3% discount allowed by ORS 311.392) attached as Exhibit A.
Presenter:	Rex Weisner, Tax Collector

Copies of completed paperwork sent to the following: (Include names and e-mail addresses.)



MARION COUNTY BOARD OF COMMISSIONERS

## Board Session Agenda Review Form

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Copies to:

Rex Weisner, Tax Collector [rweisner@co.marion.or.us](mailto:rweisner@co.marion.or.us) Scott Norris, Legal Counsel [snorris@co.marion.or.us](mailto:snorris@co.marion.or.us)

**BEFORE THE BOARD OF COMMISSIONERS**

**FOR MARION COUNTY, OREGON**

In the Matter of advancing taxes for certain )  
taxing districts for the year 2019-20. )

**ORDER No. 19-**

This matter came before the Marion County Board of Commissioners at its regularly scheduled public meeting on October 16, 2019, upon the recommendation of Rex Weisner, Marion County Tax Collector, that Marion County advance to certain political subdivisions the total amount of taxes, assessments and charges levied by those subdivisions for the tax year 2019-20, pursuant to the authority granted the county by ORS 311.392.

IT APPEARING to the Marion County Board of Commissioners that ORS 311.392 authorizes counties to advance to municipalities from the county general fund, the total amount of taxes, assessments or other charges levied against property in the county by political subdivisions when, in the discretion of the Board of Commissioners, it is more economical than distributing tax money to them according to a percentage schedule; and

IT FURTHER APPEARING to the Marion County Board of Commissioners that it would be more economical to advance the total amount of taxes, assessments or other charges to the taxing districts of Marion County whose assessments are so relatively small that it is burdensome to distribute them on a percentage schedule basis; and

IT FURTHER APPEARING to the Marion County Board of Commissioners that the tax collector has made his recommendation as to which taxing districts are of the character described above and the names of those taxing districts, along with the amount of assessments for each, are as set out in Exhibit A, attached hereto and by this reference made part hereof; and

IT FURTHER APPEARING to the Marion County Board of Commissioners that if the county advances taxes before December 1, 2019, it may deduct the three percent discount that would have been given by the district had all the taxes been paid by November 15, 2019; and

IT FURTHER APPEARING to the Marion County Board of Commissioners, after reviewing the recommendation of the Marion County Tax Collector and being fully advised in the premises that it would be more economical to advance from the county general fund to the taxing districts named in Exhibit A the total amount of taxes, assessments or other charges levied by those subdivisions against property in Marion County for the tax year 2019-20; now, therefore,

IT IS HEREBY ORDERED that:

1. On or before November 30, 2019, the sum of \$287,637.95, less three percent, shall be paid from the general fund to the political subdivisions listed in Exhibit A and that this sum be apportioned among them according to the amounts appearing in Exhibit A as the amounts of their assessments, less three percent discount; and
2. The Marion County Tax Collector revise the tax distribution schedule so that all taxes, assessments and charges advanced by the county be allocated to the county.

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DATED at Salem, Oregon, this 16th day of October, 2019.

MARION COUNTY BOARD OF COMMISSIONERS

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Chair

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Commissioner

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Commissioner

**2019-20 Special Assessments  
Advance to Districts ORS 311.392**

<u>District No.</u>	<u>District Name</u>	<u>Amount</u>	<u>Amount After 3% Discout</u>
230	S SANTIAM RIV WCD	\$458.50	\$444.75
SA002	MILLRS DRAIN DIST	\$2,467.19	\$2,393.17
SA008	K-MARDELL LTG	\$4,306.42	\$4,177.23
SA015	K-APPLEBLOSSOM LTG	\$3,777.84	\$3,664.50
SA019	K-ARNOLD WAY LTG	\$1,050.00	\$1,018.50
SA022	K-NORTHVIEW TERRACE LTG	\$4,846.10	\$4,700.72
SA023	K-MCNARY HTS LTG	\$5,525.52	\$5,359.75
SA024	K-CEDAR PARK LTG	\$1,211.63	\$1,175.28
SA025	K-MENLO LTG	\$1,562.22	\$1,515.35
SA026	K-SHADY LANE LTG	\$2,438.72	\$2,365.56
SA028	K-NORTHWOOD PARK #1 LTG	\$3,447.15	\$3,343.74
SA029	MONITOR STREET LTG	\$513.00	\$497.61
SA034	K-GREENWOOD DRIVE LTG	\$1,916.78	\$1,859.28
SA035	CHATEAU RANCHETTES LTG	\$2,795.00	\$2,711.15
SA041	K-WILARK PARK #6 LTG	\$674.10	\$653.88
SA042	K-WILARK PARK ANNEX LTG	\$664.80	\$644.86
SA043	K-NORTHWOOD PARK #2 LTG	\$2,744.69	\$2,662.35
SA044	K-MAI-LIN #2 LTG	\$484.61	\$470.07
SA045	K-MCLEOD PARK LTG	\$1,347.84	\$1,307.40
SA046	K-LANCER PARK LTG	\$1,544.76	\$1,498.42
SA047	K-HILLIGOSS LTG	\$815.36	\$790.90
SA048	K-CARLHAVEN ADDN LTG	\$444.36	\$431.03
SA049	K-WINDSOR EST LTG	\$1,379.31	\$1,337.93
SA050	K-WHITAKER PARK LTG	\$4,561.44	\$4,424.60
SA079	K-ANDREW PARK LTG	\$897.00	\$870.09
SA080	K-GLYNBROOK LTG	\$3,261.96	\$3,164.10
SA081	K-LAWNDALE LTG	\$2,257.94	\$2,190.20
SA083	K-PALMA CIEA #5 LTG	\$1,178.54	\$1,143.18
SA084	K-WILARK PARK ADDN #5 LTG	\$871.02	\$844.89
SA087	K-CARLHAVEN #2 LTG	\$507.64	\$492.41
SA094	K-WILL MANOR #4 LTG	\$1,792.85	\$1,739.06
SA095	K-WHEATLAND LN LTG	\$456.68	\$442.98
SA097	K-CHEMAWA PARK LTG	\$1,568.52	\$1,521.46
SA108	K-MCLEOD PARK #2 LTG	\$1,306.53	\$1,267.33
SA120	K-CHEMAWA EST #1 LTG	\$1,517.10	\$1,471.59
SA122	K-6 SUB LTG	\$421.36	\$408.72
SA125	DELINQUENT LBSH VLG S&D	\$7,283.18	\$7,064.68
SA126	K-MCLEOD EST LTG	\$3,295.96	\$3,197.08
SA128	K-CHEHALIS LTG	\$364.32	\$353.39
SA129	K-DENNIS LANE LTG	\$2,268.68	\$2,200.62
SA130	K-CRESTWOOD VLG LTG	\$449.16	\$435.69

<u>District No.</u>	<u>District Name</u>	<u>Amount After</u>	
		<u>Amount</u>	<u>3% Discout</u>
SA131	K-CHEMAWA EST #2 LTG	\$1,732.98	\$1,680.99
SA132	K-CHARLOTTE LTG	\$2,258.10	\$2,190.36
SA142	K-RIVERVIEW N LTG	\$1,385.04	\$1,343.49
SA143	K-MEADOWBROOK LTG	\$485.82	\$471.25
SA144	K-JUNIPER LTG	\$1,077.00	\$1,044.69
SA146	K-TERRACE GLEN LTG	\$922.56	\$894.88
SA147	K-WEDGEWOOD EST LTG	\$969.28	\$940.20
SA148	K-JULIE EST LTG	\$1,274.40	\$1,236.17
SA150	K-KEPHART EST LTG	\$1,861.20	\$1,805.36
SA159	K-JOHNISEE ADDN LTG	\$367.90	\$356.86
SA161	K-WALENWOOD LTG	\$205.74	\$199.57
SA162	K-WARNER PARK LTG	\$210.30	\$203.99
SA163	K-SPRINGTIME PARK LTG	\$660.30	\$640.49
SA164	K-STONEHEDGE LTG	\$5,081.00	\$4,928.57
SA165	K-RIVERVIEW N #2 LTG	\$1,399.44	\$1,357.46
SA182	K-VISTA VIEW LTG	\$2,248.80	\$2,181.34
SA183	K-NORTHRIDGE PARK LTG	\$722.88	\$701.19
SA184	K-JUNIPER #2 LTG	\$1,558.83	\$1,512.07
SA185	K-KEIZER HTS LTG	\$2,073.96	\$2,011.74
SA191	K-CLARK LTG	\$444.36	\$431.03
SA192	K-FRIENDSHIP ADDN LTG	\$383.76	\$372.25
SA193	K-#10 @ MCNARY LTG	\$1,054.90	\$1,023.25
SA194	K-BUCHHOLZ ADDN LTG	\$571.41	\$554.27
SA195	K-PARKLAWN ADDN LTG	\$344.40	\$334.07
SA205	K-GLYNBROOK #2 LTG	\$3,086.54	\$2,993.94
SA206	K-4 WINDS ADDN LTG	\$5,676.45	\$5,506.16
SA207	K-FERNBROOK LTG	\$1,512.81	\$1,467.43
SA208	K-EDEN EST LTG	\$2,887.92	\$2,801.28
SA209	K-COUNTRY CLUB EST LTG	\$1,279.32	\$1,240.94
SA212	K-LAWNDALE I #2 LTG	\$2,152.02	\$2,087.46
SA213	K-STONEHEDGE #2 LTG	\$3,561.78	\$3,454.93
SA215	K-GARY ST LTG	\$1,019.72	\$989.13
SA216	K-ARNOLD ST #2 LTG	\$1,060.76	\$1,028.94
SA217	K-4 WINDS #2 LTG	\$598.60	\$580.64
SA218	K-GREENWAY LTG	\$748.80	\$726.34
SA219	K-NOON AVE LTG	\$1,155.52	\$1,120.85
SA220	K-STONEHEDGE #3 LTG	\$1,329.60	\$1,289.71
SA221	K-STONEHEDGE #4-5 LTG	\$1,521.79	\$1,476.14
SA227	K-WILLOW LAKE LTG	\$1,976.04	\$1,916.76
SA228	K-MEADOWS LTG	\$3,333.12	\$3,233.13
SA231	K-4 WINDS #3 LTG	\$580.16	\$562.76
SA232	K-WHITEAKER HTS LTG	\$1,602.48	\$1,554.41
SA234	K-MEADOWS #3 LTG	\$2,083.20	\$2,020.70
SA235	K-MEADOWS #2 LTG	\$2,202.24	\$2,136.17
SA236	K-MEADOWS #4 LTG	\$2,321.28	\$2,251.64

<u>District No.</u>	<u>District Name</u>	<u>Amount After</u>	
		<u>Amount</u>	<u>3% Discout</u>
SA237	K-ORCHARD CREST LTG	\$2,047.92	\$1,986.48
SA238	K-STONEHEDGE #6 LTG	\$1,521.79	\$1,476.14
SA239	K-SPRINGMEADOWS LTG	\$3,621.20	\$3,512.56
SA241	K-WILLOW LAKE #2-3 LTG	\$3,987.84	\$3,868.20
SA246	K-CHERRYLAWN CT LTG	\$485.92	\$471.34
SA247	K-ORCHARD CREST #3 LTG	\$1,640.45	\$1,591.24
SA248	K-MAX COURT LTG	\$503.30	\$488.20
SA249	K-MEADOWS #5 LTG	\$2,499.84	\$2,424.84
SA250	K-ORCHARD CREST #2 LTG	\$2,052.16	\$1,990.60
SA251	K-RIVERCREST #1-2 LTG	\$1,883.64	\$1,827.13
SA253	K-MEADOWS #6 LTG	\$1,845.12	\$1,789.77
SA254	K-MEADOWS #7 LTG	\$1,869.95	\$1,813.85
SA255	K-TIMBERVIEW #3 LTG	\$1,704.92	\$1,653.77
SA256	K-APPLETREE LTG	\$2,965.50	\$2,876.54
SA257	K-BRIARWOOD LTG	\$2,533.54	\$2,457.53
SA258	K-HIDDEN CREEK LTG	\$3,318.48	\$3,218.93
SA259	K-CATERWOOD LTG	\$2,402.10	\$2,330.04
SA260	K-PARKMEADOW APT LTG	\$989.72	\$960.03
SA261	K-NORTHROP/SHIRE LTG	\$407.76	\$395.53
SA263	K-FIRCON E LTG	\$1,777.41	\$1,724.09
SA264	K-HIDDEN CRK #2 LTG	\$861.92	\$836.06
SA265	K-CLEARLAKE LTG	\$2,786.63	\$2,703.03
SA266	K-SPRINGRIDGE LTG	\$1,803.52	\$1,749.41
SA267	K-RIDGE LTG	\$1,283.48	\$1,244.98
SA268	K-NORTHSIDE LTG	\$2,334.90	\$2,264.85
SA269	K-HOMESTEAD/CLEARVIEW LTG	\$383.70	\$372.19
SA270	K-HONEYSUCKLE LTG	\$1,420.75	\$1,378.13
SA272	K-LARSON PARK LTG	\$449.16	\$435.69
SA273	K-BAILEY LTG	\$439.90	\$426.70
SA274	K-STICKLES ADDN LTG	\$238.32	\$231.17
SA275	K-CEDAR BLUFF LTG	\$1,700.46	\$1,649.45
SA276	K-KOUFAX LANE LTG	\$1,480.38	\$1,435.97
SA277	K-HIDDEN CRK #3 LTG	\$743.16	\$720.87
SA278	K-ALDER/HOLLY LTG	\$379.17	\$367.79
SA282	K-3RD AVE N LTG	\$1,997.28	\$1,937.36
SA283	K-HIDDEN CRK #4 LTG	\$1,053.59	\$1,021.98
SA284	K-JACOB E LTG	\$834.30	\$809.27
SA286	K-TECUMSEH LTG	\$1,081.71	\$1,049.26
SA287	K-TEPPER LTG	\$1,799.00	\$1,745.03
SA288	K-WESTMORE LTG	\$1,357.92	\$1,317.18
SA292	K-PINEHURST LTG	\$3,217.65	\$3,121.12
SA293	K-LEEWOOD MEADOWS LTG	\$2,446.20	\$2,372.81
SA294	K-BROWER PLACE LTG	\$1,718.64	\$1,667.08
SA295	K-HIGHLANDS LTG	\$3,231.60	\$3,134.65
SA296	K-JACOB E #2 LTG	\$1,067.94	\$1,035.90



<u>District No.</u>	<u>District Name</u>	<u>Amount After</u>	
		<u>Amount</u>	<u>3% Discout</u>
SA297	K-BAHNSEN WOODS LTG	\$3,241.80	\$3,144.55
SA298	K-FOREST RIDGE LTG	\$2,814.35	\$2,729.92
SA299	K-WHEATLAND TERRACE LTG	\$691.60	\$670.85
SA300	K-WATERFORD LTG	\$2,786.63	\$2,703.03
SA306	K-ROCKLEDGE ADDN LTG	\$664.80	\$644.86
SA307	K-WITTENBERG LTG	\$1,184.38	\$1,148.85
SA308	K-JORDAN RUN LTG	\$761.20	\$738.36
SA309	K-PRAIRIE CLOVER LTG	\$504.68	\$489.54
SA311	K-HIGHLANDS N LTG	\$397.60	\$385.67
SA312	K-CHEMAWA GLEN LTG	\$1,957.38	\$1,898.66
SA315	K-SPARROW ADDN LTG	\$523.04	\$507.35
SA316	K-VINEYARDS #2 LTG	\$2,692.80	\$2,612.02
SA317	K-HIDDEN CREEK #5 LTG	\$713.90	\$692.48
SA318	K-BARNICK EST LTG	\$1,031.40	\$1,000.46
SA319	K-MCLEOD ACRES LTG	\$679.60	\$659.21
SA321	K-BEIER EST LTG	\$1,233.36	\$1,196.36
SA322	K-WESTMORE EAST N. LTG	\$439.20	\$426.02
SA323	K-SHADY ADDN/RING LTG	\$783.90	\$760.38
SA332	K-CLEAR LAKE HTS LTG	\$541.44	\$525.20
SA333	K-PINE MEADOWS EST LTG	\$557.62	\$540.89
SA334	K-MURPHY ADDN PH1 LTG	\$914.00	\$886.58
SA335	K-MURPHY ADDN PH 2 LTG	\$182.80	\$177.32
SA336	K-FULTZ EST LTG	\$691.50	\$670.76
SA338	K-RICKMANS CROSSING LTG	\$539.20	\$523.02
SA339	K-CEDAR TREE LTG	\$708.29	\$687.04
SA340	K-WINDSOR WOODS LTG	\$2,504.04	\$2,428.92
SA344	K-PEIRCE LTG	\$1,480.68	\$1,436.26
SA345	K-FULTZ ESTATES PH2 LTG	\$365.36	\$354.40
SA346	K-PLEASANTVIEW LTG	\$1,819.60	\$1,765.01
SA350	K-HUNTER ADDITION II LTG	\$245.20	\$237.84
SA351	K-HUNTER ADDITION I LTG	\$351.60	\$341.05
SA352	K-LENT ESTATES LTG	\$522.45	\$506.78
SA353	K-TREBBER LTG	\$1,055.40	\$1,023.74
SA354	K-WINDSOR WOODS II LTG	\$1,664.52	\$1,614.58
SA355	K-EVERWOOD MEADOWS LTG	\$732.45	\$710.48
SA356	K-MEGAN LEE LTG	\$193.75	\$187.94
SA358	K-CLEARLAKE MEADOWS LTG	\$155.70	\$151.03
SA359	K-CLAGGET GROVE SUB LTG	\$226.80	\$220.00
SA360	K-SELENA ESTATES LTG	\$542.64	\$526.36
SA361	K-CANDLEWOOD IND PARK NE LTG	\$212.73	\$206.35
SA363	K-BRIAN MEADOWS LTG	\$432.96	\$419.97
SA365	K-JACOB ESTATES PH3 LTG	\$169.52	\$164.43
SA366	K-MADALYN TERRACE LTG	\$262.50	\$254.63
SA367	K-GRISWOLD PARTITION LTG	\$374.97	\$363.72
SA368	K-HALEY ESTATES LTG	\$474.66	\$460.42

<u>District No.</u>	<u>District Name</u>	<u>Amount</u>	<u>Amount After 3% Discout</u>
SA370	K-WHEATLAND MEADOWS ESTATE LTG	\$772.16	\$749.00
SA372	K-SARAH JEAN COURT LTG	\$164.85	\$159.90
SA373	K-BENSON ESTATES LTG	\$351.60	\$341.05
SA374	K-PEYTON-HAYLEY LTG	\$203.55	\$197.44
SA375	K-MCGEE COURT LTG	\$166.70	\$161.70
SA377	K-CRAFTSMAN RIDGE LTG	\$399.00	\$387.03
SA378	K-TAYLOR RIDGE SUB KUD LTG	\$236.08	\$229.00
SA379	K-TEETS ESTATES LTG	\$192.53	\$186.75
SA384	K-AVALON MEADOWS LTG	\$2,037.15	\$1,976.04
SA385	K-MAGEE ESTATES LTG	\$93.90	\$91.08
SA386	K-MCNARY HGHTS ADDN LTG	\$334.65	\$324.61
SA387	K-NEW DAY STREET LTG	\$165.30	\$160.34
SA391	K-TATE ESTATES ST LTG	\$178.90	\$173.53
SA392	K-ALDINE MEADOWS LTG	\$602.70	\$584.62
SA393	K-WINDSOR ISLAND LTG	\$1,789.56	\$1,735.87
SA394	K-NORTHFIELD ESTS LTG	\$1,287.72	\$1,249.09
SA395	K-WILLOW LAKE VIEW LTG	\$759.19	\$736.41
SA397	K-MISTY MEADOWS LTG	\$1,005.45	\$975.29
SA399	K-BOWDEN MEADOWS LTG	\$2,120.00	\$2,056.40
SA400	K-KEIZER STATION LTG AREA C	\$2,866.35	\$2,780.36
SA403	K-GALINA COURT ST LTG	\$181.74	\$176.29
SA404	K-PINECREST ADDN ST LTG	\$269.85	\$261.75
SA405	K-SUMMERVIEW ESTS LTG	\$649.12	\$629.65
SA406	K-SNOOK GROVE LTG	\$693.30	\$672.50
SA407	K-STERLING MEADOW LTG	\$871.35	\$845.21
SA462	K-NAOMIS START LTG	\$391.12	\$379.39
<b>Total</b>		<b>\$287,637.95</b>	<b>\$279,008.81</b>