



MARION COUNTY BOARD OF COMMISSIONERS

**Board Session Agenda Review Form**

Meeting date: October 15, 2025

Department: Tax Office

Title: Advancing tax levies to small taxing districts pursuant to ORS 311.392.

Management Update/Work Session Date: October 14, 2025 Audio/Visual aids ☐

Time Required: 15 min. Contact: Natasha McVey, Tax Collector Phone: ext. 2249

**Requested Action:**

Adopt order advancing tax levies to small taxing districts pursuant to ORS 311.392.

**Issue, Description  
& Background:**

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. There are several small districts in Marion County, most of which are lighting districts. Due to their small size, it is most cost-effective to cut these small districts one check during the tax year.

**Financial Impacts:**

A total of \$320,618.71 will be distributed to the small taxing districts. The tax distribution schedule will be revised so that all taxes advanced by the county are allocated to the county upon payment by taxpayers.

**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.

**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:**

Natasha McVey, Tax Collector

**Department Head  
Signature:**

*Natasha McVey*

**BEFORE THE BOARD OF COMMISSIONERS**  
**FOR MARION COUNTY, OREGON**

In the Matter of advancing taxes for certain    )  
taxing districts for the year 2025-26.            )

**ORDER No.**

This matter came before the Marion County Board of Commissioners at its regularly scheduled public meeting on October 15, 2025, upon the recommendation of Natasha McVey, 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 2025-26 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, 2025, it may deduct the three percent discount that would have been given by the district had all the taxes been paid by November 17, 2025; 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 2025-26; now, therefore,

IT IS HEREBY ORDERED that:

1. On or before November 28, 2025, the sum of \$330,534.75 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.

DATED at Salem, Oregon, this 15th day of October, 2025.

MARION COUNTY BOARD OF COMMISSIONERS

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Chair

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Commissioner

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Commissioner

## Exhibit A

9/29/2025

**2025-26 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	572.75	555.57
9002	MILLRS DRAIN DIST	2,960.70	2,871.88
9008	K-MARDELL LTG	6,258.99	6,071.22
9015	K-APPLEBLOSSOM LTG	3,796.04	3,682.16
9019	K-ARNOLD WAY LTG	1,308.31	1,269.06
9022	K-NORTHVIEW TERRACE LTG	6,055.26	5,873.60
9023	K-MCNARY HTS LTG	5,012.48	4,862.11
9024	K-CEDAR PARK LTG	1,121.38	1,087.74
9025	K-MENLO LTG	1,864.62	1,808.68
9026	K-SHADY LANE LTG	4,284.82	4,156.28
9028	K-NORTHWOOD PARK #1 LTG	2,919.91	2,832.31
9032	DELINQUENT KEIZER SEWER	3,610.07	3,501.77
9034	K-GREENWOOD DRIVE LTG	2,352.85	2,282.26
9035	CHATEAU RANCHETTES LTG	2,795.00	2,711.15
9041	K-WILARK PARK #6 LTG	741.60	719.35
9042	K-WILARK PARK ANNEX LTG	732.32	710.35
9043	K-NORTHWOOD PARK #2 LTG	2,396.82	2,324.92
9044	K-MAI-LIN #2 LTG	705.64	684.47
9045	K-MCLEOD PARK LTG	1,483.56	1,439.05
9046	K-LANCER PARK LTG	1,653.40	1,603.80
9047	K-HILLIGOSS LTG	810.88	786.55
9048	K-CARLHAVEN ADDN LTG	628.88	610.01
9049	K-WINDSOR EST LTG	1,213.25	1,176.85
9050	K-WHITAKER PARK LTG	4,065.36	3,943.40
9079	K-ANDREW PARK LTG	807.15	782.94
9080	K-GLYNBROOK LTG	3,560.70	3,453.88
9081	K-LAWNDALE LTG	2,009.06	1,948.79
9083	K-PALMA CIEA #5 LTG	1,393.92	1,352.10
9084	K-WILARK PARK ADDN #5 LTG	961.20	932.36
9087	K-CARLHAVEN #2 LTG	728.84	706.97
9094	K-WILL MANOR #4 LTG	2,044.70	1,983.36
9095	K-WHEATLAND LN LTG	403.62	391.51
9097	K-CHEMAWA PARK LTG	1,367.10	1,326.09
9108	K-MCLEOD PARK #2 LTG	1,442.07	1,398.81
9120	K-CHEMAWA EST #1 LTG	1,675.20	1,624.94
9122	K-6 SUB LTG	615.00	596.55
9126	K-MCLEOD EST LTG	3,634.88	3,525.83
9128	K-CHEHALIS LTG	486.88	472.27

<u>District No.</u>	<u>District Name</u>	<u>Amount</u>	<u>Amount After 3% Discout</u>
9129	K-DENNIS LANE LTG	2,244.88	2,177.53
9130	K-CRESTWOOD VLG LTG	494.40	479.57
9131	K-CHEMAWA EST #2 LTG	1,913.52	1,856.11
9132	K-CHARLOTTE LTG	2,414.28	2,341.85
9142	K-RIVERVIEW N LTG	1,377.50	1,336.18
9143	K-MEADOWBROOK LTG	539.10	522.93
9144	K-JUNIPER LTG	1,087.20	1,054.58
9146	K-TERRACE GLEN LTG	816.80	792.30
9147	K-WEDGEWOOD EST LTG	1,213.76	1,177.35
9148	K-JULIE EST LTG	1,409.00	1,366.73
9150	K-KEPHART EST LTG	2,057.60	1,995.87
9159	K-JOHNISEE ADDN LTG	479.96	465.56
9161	K-WALENWOOD LTG	254.61	246.97
9162	K-WARNER PARK LTG	254.61	246.97
9163	K-SPRINGTIME PARK LTG	727.80	705.97
9164	K-STONEHEDGE LTG	5,615.00	5,446.55
9165	K-RIVERVIEW N #2 LTG	1,447.32	1,403.90
9182	K-VISTA VIEW LTG	2,835.60	2,750.53
9183	K-NORTHRIDGE PARK LTG	1,016.00	985.52
9184	K-JUNIPER #2 LTG	1,589.70	1,542.01
9185	K-KEIZER HTS LTG	3,116.80	3,023.30
9191	K-CLARK LTG	628.88	610.01
9192	K-FRIENDSHIP ADDN LTG	481.80	467.35
9193	K-#10 @ MCNARY LTG	1,029.70	998.81
9194	K-BUCHHOLZ ADDN LTG	677.60	657.27
9195	K-PARKLAWN ADDN LTG	428.04	415.20
9205	K-GLYNBROOK #2 LTG	3,352.86	3,252.27
9206	K-4 WINDS ADDN LTG	6,288.99	6,100.32
9207	K-FERNBROOK LTG	1,672.32	1,622.15
9208	K-EDEN EST LTG	3,028.00	2,937.16
9209	K-COUNTRY CLUB EST LTG	1,622.04	1,573.38
9212	K-LAWNDALE I #2 LTG	2,738.97	2,656.80
9213	K-STONEHEDGE #2 LTG	3,923.12	3,805.43
9215	K-GARY ST LTG	1,217.30	1,180.78
9216	K-ARNOLD ST #2 LTG	1,220.78	1,184.16
9217	K-4 WINDS #2 LTG	674.00	653.78
9218	K-GREENWAY LTG	858.78	833.02
9219	K-NOON AVE LTG	1,311.36	1,272.02
9220	K-STONEHEDGE #3 LTG	1,464.96	1,421.01
9221	K-STONEHEDGE #4-5 LTG	1,625.70	1,576.93
9227	K-WILLOW LAKE LTG	2,170.52	2,105.40
9228	K-MEADOWS LTG	3,699.36	3,588.38

<u>District No.</u>	<u>District Name</u>	<u>Amount</u>	<u>Amount After 3% Discout</u>
9231	K-4 WINDS #3 LTG	655.68	636.01
9232	K-WHITEAKER HTS LTG	1,809.39	1,755.11
9234	K-MEADOWS #3 LTG	2,312.10	2,242.74
9235	K-MEADOWS #2 LTG	2,444.22	2,370.89
9236	K-MEADOWS #4 LTG	2,576.34	2,499.05
9237	K-ORCHARD CREST LTG	2,622.97	2,544.28
9238	K-STONEHEDGE #6 LTG	1,679.89	1,629.49
9239	K-SPRINGMEADOWS LTG	4,702.00	4,560.94
9241	K-WILLOW LAKE #2-3 LTG	4,394.88	4,263.03
9246	K-CHERRYLAWN CT LTG	534.48	518.45
9247	K-ORCHARD CREST #3 LTG	2,081.10	2,018.67
9248	K-MAX COURT LTG	585.20	567.64
9249	K-MEADOWS #5 LTG	2,774.52	2,691.28
9250	K-ORCHARD CREST #2 LTG	2,590.11	2,512.41
9251	K-RIVERCREST #1-2 LTG	2,142.36	2,078.09
9253	K-MEADOWS #6 LTG	2,047.86	1,986.42
9254	K-MEADOWS #7 LTG	2,113.92	2,050.50
9255	K-TIMBERVIEW #3 LTG	1,885.80	1,829.23
9256	K-APPLETREE LTG	3,281.40	3,182.96
9257	K-BRIARWOOD LTG	3,304.21	3,205.08
9258	K-HIDDEN CREEK LTG	3,679.56	3,569.17
9259	K-CATERWOOD LTG	2,650.47	2,570.96
9260	K-PARKMEADOW APT LTG	1,102.71	1,069.63
9261	K-NORTHRUP/SHIRE LTG	597.48	579.56
9263	K-FIRCONE LTG	2,250.40	2,182.89
9264	K-HIDDEN CRK #2 LTG	952.16	923.60
9265	K-CLEARLAKE LTG	3,080.63	2,988.21
9266	K-SPRINGRIDGE LTG	2,026.88	1,966.07
9267	K-RIDGE LTG	1,419.00	1,376.43
9268	K-NORTHSIDE LTG	2,970.87	2,881.74
9269	K-HOMESTEAD/CLEARVIEW LTG	434.00	420.98
9270	K-HONEYSUCKLE LTG	1,622.75	1,574.07
9272	K-LARSON PARK LTG	494.40	479.57
9273	K-BAILEY LTG	485.20	470.64
9274	K-STICKLES ADDN LTG	260.91	253.08
9275	K-CEDAR BLUFF LTG	1,881.36	1,824.92
9276	K-KOUFAX LANE LTG	1,633.80	1,584.79
9277	K-HIDDEN CRK #3 LTG	810.48	786.17
9278	K-ALDER/HOLLY LTG	429.39	416.51
9282	K-3RD AVE N LTG	2,202.48	2,136.41
9283	K-HIDDEN CRK #4 LTG	1,167.15	1,132.14
9284	K-JACOB E LTG	908.10	880.86

<u>District No.</u>	<u>District Name</u>	<u>Amount</u>	<u>Amount After 3% Discout</u>
9286	K-TECUMSEH LTG	1,188.18	1,152.53
9287	K-TEPPER LTG	2,120.72	2,057.10
9288	K-WESTMORE LTG	1,468.56	1,424.50
9292	K-PINEHURST LTG	3,556.80	3,450.10
9293	K-LEEWOOD MEADOWS LTG	2,757.78	2,675.05
9294	K-BROWER PLACE LTG	1,899.68	1,842.69
9295	K-HIGHLANDS LTG	3,553.80	3,447.19
9296	K-JACOBE #2 LTG	1,180.98	1,145.55
9297	K-BAHNSEN WOODS LTG	3,672.60	3,562.42
9298	K-FOREST RIDGE LTG	3,091.55	2,998.80
9299	K-WHEATLAND TERRACE LTG	852.15	826.59
9300	K-WATERFORD LTG	3,080.63	2,988.21
9306	K-ROCKLEDGE ADDN LTG	732.32	710.35
9307	K-WITTENBERG LTG	1,616.48	1,567.99
9308	K-JORDAN RUN LTG	826.65	801.85
9309	K-PRAIRIE CLOVER LTG	649.08	629.61
9310	K-VINEYARDS LTG	5,532.30	5,366.33
9311	K-HIGHLANDS N LTG	494.08	479.26
9312	K-CHEMAWA GLEN LTG	2,487.48	2,412.86
9315	K-SPARROW ADDN LTG	667.52	647.49
9316	K-VINEYARDS #2 LTG	3,434.34	3,331.31
9317	K-HIDDEN CREEK #5 LTG	899.30	872.32
9318	K-BARNICK EST LTG	1,331.88	1,291.92
9319	K-MCLEOD ACRES LTG	865.60	839.63
9321	K-BEIER EST LTG	1,944.90	1,886.55
9322	K-WESTMORE EAST N. LTG	470.70	456.58
9323	K-SHADY ADDN/RING LTG	858.78	833.02
9332	K-CLEAR LAKE HTS LTG	676.70	656.40
9333	K-PINE MEADOWS EST LTG	704.34	683.21
9334	K-MURPHY ADDN PH1 LTG	1,158.60	1,123.84
9335	K-MURPHY ADDN PH 2 LTG	231.72	224.77
9336	K-FULTZ EST LTG	912.75	885.37
9338	K-RICKMANS CROSSING LTG	685.90	665.32
9339	K-CEDAR TREE LTG	903.87	876.75
9340	K-WINDSOR WOODS LTG	3,189.12	3,093.45
9344	K-PEIRCE LTG	1,872.36	1,816.19
9345	K-FULTZ ESTATES PH2 LTG	463.44	449.54
9346	K-PLEASANTVIEW LTG	2,085.72	2,023.15
9350	K-HUNTER ADDITION II LTG	357.40	346.68
9351	K-HUNTER ADDITION I LTG	449.60	436.11
9352	K-LENT ESTATES LTG	730.89	708.96
9353	K-TREBBER LTG	1,348.95	1,308.48



<u>District No.</u>	<u>District Name</u>	<u>Amount</u>	<u>Amount After 3% Discout</u>
9354	K-WINDSOR WOODS II LTG	1,893.06	1,836.27
9355	K-EVERWOOD MEADOWS LTG	929.40	901.52
9356	K-MEGAN LEE LTG	243.45	236.15
9358	K-CLEARLAKE MEADOWS LTG	230.65	223.73
9359	K-CLAGGET GROVE SUB LTG	339.00	328.83
9360	K-SELENA ESTATES LTG	804.95	780.80
9361	K-CANDLEWOOD IND PARK NE LTG	221.58	214.93
9363	K-BRIAN MEADOWS LTG	620.40	601.79
9365	K-JACOB ESTATES PH3 LTG	244.48	237.15
9366	K-MADALYN TERRACE LTG	375.34	364.08
9367	K-GRISWOLD PARTITION LTG	401.79	389.74
9368	K-HALEY ESTATES LTG	698.22	677.27
9370	K-WHEATLAND MEADOWS ESTATE LTG	1,176.10	1,140.82
9372	K-SARAH JEAN COURT LTG	239.82	232.63
9373	K-BENSON ESTATES LTG	449.60	436.11
9374	K-PEYTON-HAYLEY LTG	217.00	210.49
9375	K-MCGEE COURT LTG	245.35	237.99
9377	K-CRAFTSMAN RIDGE LTG	587.55	569.92
9378	K-TAYLOR RIDGE SUB KUD LTG	348.16	337.72
9379	K-TEETS ESTATES LTG	267.41	259.39
9384	K-AVALON MEADOWS LTG	2,975.13	2,885.88
9385	K-MAGEE ESTATES LTG	122.82	119.14
9386	K-MCNARY HGHTS ADDN LTG	484.35	469.82
9387	K-NEW DAY STREET LTG	242.10	234.84
9391	K-TATE ESTATES ST LTG	253.60	245.99
9392	K-ALDINE MEADOWS LTG	865.80	839.83
9393	K-WINDSOR ISLAND LTG	2,349.54	2,279.05
9394	K-NORTHFIELD ESTS LTG	1,735.92	1,683.84
9395	K-WILLOW LAKE VIEW LTG	983.01	953.52
9397	K-MISTY MEADOWS LTG	1,344.45	1,304.12
9399	K-BOWDEN MEADOWS LTG	2,706.88	2,625.67
9400	K-KEIZER STATION LTG AREA C	2,135.60	2,071.53
9403	K-GALINA COURT ST LTG	240.84	233.61
9404	K-PINECREST ADDN ST LTG	336.25	326.16
9405	K-SUMMERVIEW ESTS LTG	667.12	647.11
9406	K-SNOOK GROVE LTG	679.50	659.12
9407	K-STERLING MEADOW LTG	647.25	627.83
9408	K-AUBREY GLENN LTG	694.46	673.63
9462	K-NAOMIS START LTG	<u>436.28</u>	<u>423.19</u>
<b>Total</b>		<b>330,534.75</b>	<b>320,618.71</b>