



BOARD OF COMMISSIONERS  
Agenda Item Summary

Agenda Category: ORDER Item No: 9.2

Date: NOVEMBER 5, 2019

OR 2020-029

Originating Department: TREASURER

**Issue:** In the Matter of the Authorization for the Treasurer to make advance payments to taxing districts with \$100,000 or less taxes assessed.

**Background:** The attached list of districts are relatively small districts and the monthly distribution they would receive would be minimal. This makes them very expensive for Klamath County to process. ORS 311.392 allows the County to pay in advance, removing the districts and increasing the county's percentage so the county will be reimbursed for the money advanced. If done prior to December 1<sup>st</sup>, the county may deduct from the advance 3 percent that would have been given if the taxes were paid by November 15<sup>th</sup>.

**Fiscal Impact:** \$1,423,954.72 Advance Expenditure from the County General Fund

**Recommended Motion:** Approve the attached Order authorizing the Treasurer to advance tax payments to those districts with \$100,000 or less in assessed value. Fiscal impact to the County General Fund is an advance payment of \$1,423,954.72.

DONE AND DATED this 5 day of November, 2019.

Chair  
Approved   
Denied

Vice-Chair  
Approved   
Denied

Commissioner  
Approved   
Denied

**BOARD OF COUNTY COMMISSIONERS  
KLAMATH COUNTY, OREGON**

**IN THE MATTER OF KLAMATH COUNTY )  
AUTHORIZATION FOR THE TREASURER )  
TO MAKE ADVANCE PAYMENTS TO )  
TAXING DISTRICTS WITH \$100,000 OR LESS IN TAXES )  
ASSESSED FROM THE COUNTY GENERAL FUND )**

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**ORDER 20 20-029**

**WHEREAS**, Oregon Revised Statute (ORS) 311.392 allows for the advance payments to taxing districts from the county general fund; and

**WHEREAS**, it is more economical than to make distributions that are sometimes insignificant; and

**WHEREAS**, the taxes will be added to the county's percentage so the county will be reimbursed; and

**WHEREAS**, in the judgment of the county the cost of collecting and distributing the same would be more costly than advancing payment.

**NOW, THEREFORE, IT IS HEREBY ORDERED** that the County Treasurer make advance payments to taxing districts with \$100,000 or less in taxes assessed from the County General Fund.

**DONE AND DATED** the 5 day of November, 2019.

**KLAMATH COUNTY BOARD OF COMMISSIONERS**

  
\_\_\_\_\_  
Chair

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

<b>Annual Property Tax Distribution List</b>					
<b>2019-2020 Tax Year</b>					
				3% Discount	Payment
Road	006000	Antelope Meadows	23,461.84	703.86	22,757.98
Fire	004000	Bly Fire	47,485.88	1,424.58	46,061.30
Sanitary	007010	Bly Water & Sanitary	29,931.89	897.96	29,033.93
Vector	007190	Bly Vector	81,185.26	2,435.56	78,749.70
Cities	002100	Bonanza	36,749.11	1,102.47	35,646.64
Cemetery	005000	Bonanza Cemetery	34,991.89	1,049.76	33,942.13
Fire	004020	Bonanza Fire	86,337.40	2,590.12	83,747.28
Sewer	007000	Bonanza Sewer	17,267.74	518.03	16,749.71
Park	005080	Bonanza Park	63,843.22	1,915.30	61,927.92
Road	006010	Cedar Trails	16,507.49	495.22	16,012.27
Vector	007210	Chiloquin Vector	48,975.74	1,469.27	47,506.47
Sanitary	007020	Crescent Sanitary	21,203.35	636.10	20,567.25
Water	007180	Falcon Heights	87,215.93	2,616.48	84,599.45
Road	006020	Goldfinch	9,694.68	290.84	9,403.84
Road	006030	Green Knoll	26,829.21	804.88	26,024.33
Road	006040	Jackpine Village	17,043.22	511.30	16,531.92
Road	006050	Keno Pines	25,191.15	755.73	24,435.42
Fire	004160	Klamath Co Fire No 3	8,597.83	257.93	8,339.90
Road	006080	Klamath Forest Estates #1	25,423.11	762.69	24,660.42
Road	006070	Klamath Forest Estates #2	34,327.51	1,029.83	33,297.68
Road	006060	Klamath River Acres	61,042.29	1,831.27	59,211.02
Drainage	007090	Lakeshore Garden Drainage	4,751.92	142.56	4,609.36
Cemetery	005020	Malin Cemetery	20,721.24	621.64	20,099.60
Fire	004240	Malin Fire	78,541.54	2,356.25	76,185.29
Drainage	7100	Meadows Drainage	2,397.89	71.94	2,325.95
Cemetery	005040	Merrill Cemetery	12,744.03	382.32	12,361.71
Park	005120	Merrill Park	95,024.42	2,850.73	92,173.69
Cemetery	005060	Mt Laki Cemetery	26,022.82	780.68	25,242.14
Lighting	9002	North Shasta Lighting	46,194.54	1,385.84	44,808.70
Drainage	7110	Northside Drainage District	1,522.50	45.68	1,476.83
Fire	004280	Oregon Outback Fire	53,590.11	1,607.70	51,982.41
Water	007170	Pine Grove Water	25,130.29	753.91	24,376.38
Road	006110	Pine Grove Highland	23,179.30	695.38	22,483.92
Park	005140	Poe Valley Park	6,094.04	182.82	5,911.22
Vector	007230	Poe Valley Vector	60,098.09	1,802.94	58,295.15
Road	006120	Rainbow Park	14,720.90	441.63	14,279.27
Road	006130	River Pines Estates	32,257.87	967.74	31,290.13
Fire	004300	Rocky Point EMS	53,797.02	1,613.91	52,183.11
Lighting	9000	Suburban Lighting	23,940.00	718.20	23,221.80
Road	006150	Sun Forest Estates	17,798.22	533.95	17,264.27
Road	006160	Two Rivers North	23,253.48	697.60	22,555.88
Capital Project	006161	Two Rivers North Capital Project	7,998.76	239.96	7,758.80
Levy	006162	Two Rivers North Levy	16,442.47	493.27	15,949.20
Drainage	7080	Upper Van Brimmer	270.28	8.11	262.17
Road	006170	Valley Acres	5,733.70	172.01	5,561.69
Road	6180	Woodland Park	12,463.39	373.90	12,089.49
<b>Total Annual Tax Assessed</b>			<b>1,467,994.56</b>		<b>1,423,954.72</b>