



BOARD OF COMMISSIONERS  
Agenda Item Summary

Agenda Category: ORDER Item No: 8.1

Date: October 24, 2023

OR 2024-022


Originating Department: TREASURER

**Issue:** In the Matter of the Authorization for the Treasurer to make advance payments to taxing districts with \$25,000 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>.

**Recommended Motion:** Approve the attached Order authorizing the Treasurer to advance tax payments to those districts with \$25,000 or less in assessed value. Fiscal impact to the County General Fund is an advance payment of \$205,681.26.

DONE AND DATED this 24<sup>th</sup> day of October, 2023.

  
\_\_\_\_\_  
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** ) **ORDER 2024- 022**  
**TO MAKE ADVANCE PAYMENTS TO** )  
**TAXING DISTRICTS WITH \$25,000 OR LESS IN TAXES** )  
**ASSESSED FROM THE COUNTY GENERAL FUND** )

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**WHEREAS**, Oregon Revised Statue (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

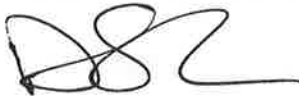
**WHEREAS**, the taxes will be added to the county's percentage so the county will be reimbursed; and

**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 the attached districts Exhibit A, with \$25,000 or less in taxes assessed from the County General Fund.

**DONE AND DATED** the 24<sup>th</sup> day of October, 2023.

KLAMATH COUNTY BOARD OF COMMISSIONERS



Chair



Commissioner



Commissioner

## EXHIBIT A

<b>Annual Property Tax Distribution List</b>					
<b>2023-2024 Tax Year</b>					
				3% Discount	Payment
Sewer	007000	Bonanza Sewer	11,460.86	343.83	11,117.03
Road	006010	Cedar Trails	20,161.08	604.83	19,556.25
Road	006020	Goldfinch	12,572.21	377.17	12,195.04
Road	006030	Green Knoll	7,650.57	229.52	7,421.05
Road	006040	Jackpine Village	20,960.22	628.81	20,331.41
Drainage	007090	Lakeshore Garden Drainage	4,651.90	139.56	4,512.34
Cemetery	005020	Malin Cemetery	20,209.86	606.30	19,603.56
Drainage	7100	Meadows Drainage	1,823.06	54.69	1,768.37
Cemetery	005040	Merrill Cemetery	15,578.15	467.34	15,110.81
Drainage	7110	Northside Drainage District	1,522.50	45.68	1,476.83
Park	005140	Poe Valley Park	7,488.83	224.66	7,264.17
Road	006120	Rainbow Park	17,158.65	514.76	16,643.89
Lighting	9000	Suburban Lighting	24,570.00	737.10	23,832.90
Road	006150	Sun Forest Estates	24,416.44	732.49	23,683.95
Drainage	7080	Upper Van Brimmer	270.28	8.11	262.17
Road	006170	Valley Acres	6,784.56	203.54	6,581.02
Road	6180	Woodland Park	14,763.37	442.90	14,320.47
Total Annual Tax Assessed			212,042.54		205,681.26