



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: October 29, 2025

SUBJECT: Consideration of Board Approval of Order No. 2025-048, an Order Authorizing the ORS 311.392 Advance of Taxes, Assessments and Charges to Small Tax Districts

RECOMMENDED MOTION:

Move approval of Order No. 2025-048 authorizing the ORS 311.392 advance of taxes, assessments and charges to small tax districts.

BACKGROUND AND POLICY IMPLICATIONS:

The County Tax Collector bills and collects property taxes on behalf of all taxing jurisdictions in the County. Because some taxing jurisdictions are very small, State statutes allow the County to buy-out certain small district levies by making a one-time payment to them of 97% of their current levies prior to December 1. The County has used this buy-out process each year and proposes to buy out such taxes again for FY 2026. This process allows the County to avoid making extremely small payments to small taxing jurisdictions throughout the year and allows the small districts to receive their likely collections in a single payment at the beginning of the collection process.

BUDGET IMPACTS:

After making the one-time payments to certain districts, the County is generally made whole as taxes are collected throughout the year and deposited in the County's General Fund. The total amount requested for the small district buy-outs for FY 2026 is \$555,547.33.

In the past, the County has collected slightly more than the total amount paid for buy-outs. If the collection were to be less than the buy-out, however, the County would be precluded from billing the districts for the difference. Staff believe any exposure to the County of collecting less than the amount paid to the small districts is immaterial.

ATTENDANCE:

Robert Tintle, Tax Collector and Chief Financial Officer
Judi Hasse, Deputy Tax Collector