



## BOARD OF COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** October 20, 2021

**SUBJECT:** Consideration of Board Approval of Order #2021-057, an Order Authorizing the ORS 311.392 Advance of Taxes, Assessments and Charges to Small Tax Districts

**RECOMMENDED MOTION:**

I move approval of Order #2021-057 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. Being that some taxing jurisdictions are very small, the 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 2022. 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:**

The County is generally made whole as taxes are collected over time. The amounts collected from the bought out districts throughout the year are deposited in the County's General Fund. The total amount requested to buy out is \$452,236.98. In the past, the County has collected slightly more than the amount bought out but if the collection were to be less than the buy-out, the County is precluded by the statute from billing the districts for the difference. We believe any exposure to the County of collecting less than the amount paid to the small districts is immaterial.

**ATTENDANCE:**

Greg Munn, Tax Collector and Chief Financial Officer  
Judi Hasse, Deputy Tax Collector