



BOARD OF COMMISSIONERS
Agenda Item Summary

Agenda Category: ORDER Item No: 5.2

Date: OCTOBER 26, 2021 2022-028

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 1st, the county may deduct from the advance 3 percent that would have been given if the taxes were paid by November 15th.

Fiscal Impact: \$1,372,277.84 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 \$1,372,277.84.

Department Head Signature

DONE AND DATED this 26 day of October, 2021.



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 2022-028
TO MAKE ADVANCE PAYMENTS TO)
TAXING DISTRICTS WITH \$100,000 OR LESS IN TAXES)
ASSESSED FROM THE COUNTY GENERAL FUND)

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 26 day of October, 2021.

KLAMATH COUNTY BOARD OF COMMISSIONERS



Chair



Commissioner



Commissioner

Annual Property Tax Distribution List					
2021-2022 Tax Year					
				3% Discount	Payment
Road	006000	Antelope Meadows	28,842.46	865.27	27,977.19
Fire	004000	Bly Fire	59,738.52	1,792.16	57,946.36
Sanitary	007010	Bly Water & Sanitary	39,263.27	1,177.90	38,085.37
Vector	007190	Bly Vector	78,885.67	2,366.57	76,519.10
Cities	002100	Bonanza	41,181.68	1,235.45	39,946.23
Cemetery	005000	Bonanza Cemetery	38,115.40	1,143.46	36,971.94
Sewer	007000	Bonanza Sewer	12,328.60	369.86	11,958.74
Park	005080	Bonanza Park	69,536.59	2,086.10	67,450.49
Road	006010	Cedar Trails	18,752.12	562.56	18,189.56
Vector	007210	Chiloquin Vector	53,286.83	1,598.60	51,688.23
Sanitary	007020	Crescent Sanitary	23,172.72	695.18	22,477.54
Water	007180	Falcon Heights	93,298.80	2,798.96	90,499.84
Road	006020	Goldfinch	10,279.93	308.40	9,971.53
Road	006030	Green Knoll	1,785.16	53.55	1,731.61
Road	006040	Jackpine Village	19,435.82	583.07	18,852.75
Road	006050	Keno Pines	28,080.07	842.40	27,237.67
Fire	004160	Klamath Co Fire No 3	47,447.06	1,423.41	46,023.65
Road	006080	Klamath Forest Estates #1	27,973.27	839.20	27,134.07
Road	006070	Klamath Forest Estates #2	37,255.60	1,117.67	36,137.93
Road	006060	Klamath River Acres	66,474.89	1,994.25	64,480.64
Drainage	007090	Lakeshore Garden Drainage	4,718.58	141.56	4,577.02
Cemetery	005020	Malin Cemetery	22,524.26	675.73	21,848.53
Fire	004240	Malin Fire	85,334.11	2,560.02	82,774.09
Drainage	7100	Meadows Drainage	2,397.89	71.94	2,325.95
Cemetery	005040	Merrill Cemetery	14,190.85	425.73	13,765.12
Cemetery	005060	Mt Laki Cemetery	28,652.89	859.59	27,793.30
Lighting	9002	North Shasta Lighting	46,280.41	1,388.41	44,892.00
Drainage	7110	Northside Drainage District	1,522.50	45.68	1,476.83
Fire	004280	Oregon Outback Fire	61,412.92	1,842.39	59,570.53
Water	007170	Pine Grove Water	25,213.96	756.42	24,457.54
Road	006110	Pine Grove Highland	25,310.88	759.33	24,551.55
Park	005140	Poe Valley Park	6,993.49	209.80	6,783.69
Vector	007230	Poe Valley Vector	65,404.98	1,962.15	63,442.83
Road	006120	Rainbow Park	15,496.77	464.90	15,031.87
Road	006130	River Pines Estates	38,857.48	1,165.72	37,691.76
Fire	004300	Rocky Point EMS	57,630.06	1,728.90	55,901.16
Lighting	9000	Suburban Lighting	24,024.00	720.72	23,303.28
Road	006150	Sun Forest Estates	20,750.07	622.50	20,127.57
Road	006160	Two Rivers North	26,272.19	788.17	25,484.02
Capital Project	006161	Two Rivers North Capital Project	8,008.06	240.24	7,767.82
Levy	006162	Two Rivers North Levy	18,578.95	557.37	18,021.58
Drainage	7080	Upper Van Brimmer	270.28	8.11	262.17
Road	006170	Valley Acres	6,229.98	186.90	6,043.08
Road	6180	Woodland Park	13,509.40	405.28	13,104.12
Total Annual Tax Assessed			1,414,719.42		1,372,277.84