



BOARD OF COMMISSIONERS Agenda Item Summary

Agenda Category: ORDER Item No: 10.3

Date: November 1, 2022 2023-032

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.

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 \$1,427,494.85.

DONE AND DATED this 1st day of November, 2022.



Chair
Approved
Denied



Vice-Chair
Approved
Denied

Not Present

Commissioner
Approved
Denied

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

**IN THE MATTER OF KLAMATH COUNTY)
AUTHORIZATION FOR THE TREASURER) ORDER 2023- 032
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

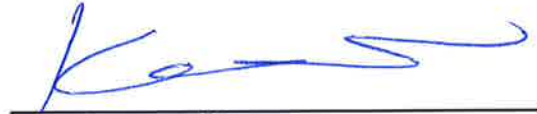
WHEREAS, the taxes will be added to the county's percentage so the county will be reimbursed; and

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 1st day of November, 2022.

KLAMATH COUNTY BOARD OF COMMISSIONERS



Chair



Commissioner

Not Present

Commissioner

Annual Property Tax Distribution List					
2022-2023 Tax Year					
				3% Discount	Payment
Road	006000	Antelope Meadows	28,927.01	867.81	28,059.20
Fire	004000	Bly Fire	62,985.50	1,889.57	61,095.94
Sanitary	007010	Bly Water & Sanitary	38,927.99	1,167.84	37,760.15
Vector	007190	Bly Vector	80,233.22	2,407.00	77,826.22
Cities	002100	Bonanza	43,124.25	1,293.73	41,830.52
Cemetery	005000	Bonanza Cemetery	33,090.45	992.71	32,097.74
Sewer	007000	Bonanza Sewer	12,148.62	364.46	11,784.16
Park	005080	Bonanza Park	60,349.46	1,810.48	58,538.98
Road	006010	Cedar Trails	19,541.22	586.24	18,954.98
Vector	007210	Chiloquin Vector	53,921.70	1,617.65	52,304.05
Sanitary	007020	Crescent Sanitary	47,228.68	1,416.86	45,811.82
Water	007180	Falcon Heights	96,206.17	2,886.19	93,319.98
Road	006020	Goldfinch	10,956.12	328.68	10,627.44
Road	006030	Green Knoll	7,326.52	219.80	7,106.72
Road	006040	Jackpine Village	19,477.50	584.33	18,893.18
Road	006050	Keno Pines	28,753.40	862.60	27,890.80
Fire	004160	Klamath Co Fire No 3	49,856.08	1,495.68	48,360.40
Road	006080	Klamath Forest Estates #1	28,792.17	863.77	27,928.40
Road	006070	Klamath Forest Estates #2	39,098.36	1,172.95	37,925.41
Road	006060	Klamath River Acres	68,174.32	2,045.23	66,129.09
Drainage	007090	Lakeshore Garden Drainage	4,718.58	141.56	4,577.02
Cemetery	005020	Malin Cemetery	21,596.94	647.91	20,949.03
Fire	004240	Malin Fire	81,312.32	2,439.37	78,872.95
Drainage	7100	Meadows Drainage	1,911.38	57.34	1,854.04
Cemetery	005040	Merrill Cemetery	14,618.04	438.54	14,179.50
Cemetery	005060	Mt Laki Cemetery	29,902.20	897.07	29,005.13
Lighting	9002	North Shasta Lighting	46,339.21	1,390.18	44,949.03
Drainage	7110	Northside Drainage District	1,522.50	45.68	1,476.83
Fire	004280	Oregon Outback Fire	64,860.83	1,945.82	62,915.01
Water	007170	Pine Grove Water	26,756.80	802.70	25,954.10
Road	006110	Pine Grove Highland	33,401.95	1,002.06	32,399.89
Park	005140	Poe Valley Park	6,857.54	205.73	6,651.81
Vector	007230	Poe Valley Vector	68,315.20	2,049.46	66,265.74
Road	006120	Rainbow Park	16,163.78	484.91	15,678.87
Road	006130	River Pines Estates	41,588.39	1,247.65	40,340.74
Fire	004300	Rocky Point EMS	59,446.05	1,783.38	57,662.67
Lighting	9000	Suburban Lighting	24,528.00	735.84	23,792.16
Road	006150	Sun Forest Estates	22,395.71	671.87	21,723.84
Road	006160	Two Rivers North	27,883.80	836.51	27,047.29
Capital Project	006161	Two Rivers North Capital Project	8,003.10	240.09	7,763.01
Levy	006162	Two Rivers North Levy	19,720.56	591.62	19,128.94
Drainage	7080	Upper Van Brimmer	270.28	8.11	262.17
Road	006170	Valley Acres	6,330.74	189.92	6,140.82
Road	6180	Woodland Park	14,081.54	422.45	13,659.09
Total Annual Tax Assessed			1,471,644.18		1,427,494.85