

14 NOV 24 P1:06

BEFORE THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
FOR THE COUNTY OF YAMHILL  
SITTING FOR THE TRANSACTION OF COUNTY BUSINESS

In the Matter of Advancing Taxes for )  
Certain Municipalities Pursuant to )  
ORS 311.392 )

BOARD ORDER 14- 080

THE BOARD OF COMMISSIONERS OF YAMHILL COUNTY, OREGON ("the Board") sat for the transaction of County business in formal session on Thursday, November 6, 2014 at 10:00 a.m. in Room 32 of the courthouse, Commissioners Allen Springer, Kathy George and Mary Starrett being present.

THE BOARD MAKES THE FOLLOWING FINDINGS:

WHEREAS, ORS 311.392 authorizes the advancement to certain municipalities from the county general fund the total amount of taxes, assessments or other charges levied by such municipalities against property in the county when, in the discretion of the Board, such advancement is more economical than distributing tax money to such municipalities according to a percentage schedule; and

WHEREAS, upon the recommendation of the County Accountant, the Board hereby finds that (i) it would be more economical to advance from the county general fund the total amount of taxes, assessments or other charges levied against property in the county by those municipalities whose total assessments are less than or equal to Thirty Thousand Dollars and 00/100 (\$30,000.00); and (ii) it would be burdensome to distribute such amounts to those municipalities on a percentage schedule basis; and

WHEREAS, the County Accountant has made their recommendation as to which municipalities are of the character described above and the names of those municipalities are set out in Exhibit A, attached hereto and incorporated herein by this reference; and

WHEREAS, if the county advances such amounts as described herein before December 1 of each year to those municipalities set out in Exhibit A, then the county may deduct the three percent discount that would have been given by the municipality had all such taxes been paid by November 15<sup>th</sup> of the applicable tax year; and

WHEREAS, after reviewing the recommendation of the County Accountant and being fully advised that it would be more economical to advance from the county general fund to the municipalities named in Exhibit A, NOW THEREFORE,

IT IS HEREBY ORDERED BY THE BOARD AS FOLLOWS:

On or before November 30th of each year, to advance to those municipalities listed in Exhibit A the total amount of such taxes, assessments or other charges levied by such municipalities against property in Yamhill County, less three percent. Such payments are to be advanced from the county general fund; and

That the Yamhill County Tax Collector revise the annual tax distribution schedule so that all taxes, assessments and charges advanced pursuant to this Board Order are allocated to Yamhill County.

DONE at McMinnville, Oregon this 6<sup>th</sup> day of November, 2014.

ATTEST

YAMHILL COUNTY BOARD OF COMMISSIONERS

BRIAN VAN BERGEN  
County Clerk

Allen Springer  
Chair ALLEN SPRINGER

By: Lucy Flores Mendez  
Deputy Lucy Flores Mendez

Kathy George  
Commissioner KATHY GEORGE



APPROVED AS TO FORM:  
Christian Boenisch  
CHRISTIAN BOENISCH  
County Counsel

Mary Starrett  
Commissioner MARY STARRETT

Exhibit A

City of Gaston  
Sherwood SD 88J  
Nestucca Valley SD 101J  
Hillsboro SD 1J  
NW Regional ESD  
Otter Creek Hylands Rd.  
MH Parks Purchase Acct  
Willamina EID  
Cove Orchard