

Oregon Revised Statute Chapter 568 (Tax Levying Authority)

ORS 568.806 Ad valorem tax; budget; collection.

(1) When authorized to become a taxing district by the eligible electors of the district as provided in ORS 568.807, a district may assess, levy and collect an ad valorem tax each year on the real market value of all taxable property within the limits of the district. The proceeds of the tax shall be applied in carrying out the purposes of ORS 568.210 to 568.808 and 568.900 to 568.933.

(2) In any year in which the ad valorem tax provided for in subsection (1) of this section is levied, the directors of the district shall prepare a budget in the form, manner and time prescribed in ORS 294.305 to 294.520 (the Local Budget Law), and in accordance therewith shall fix the amount of money to be raised by taxation for the district.

(3) Any taxes levied in any year shall be returned to the county officer, whose duty it is to extend the tax roll in the manner provided in ORS 310.060.

(4) All taxes levied by a district shall become payable at the same time and be collected by the same officer who collects county taxes, and shall be turned over to the district according to law. The county officer whose duty it is to extend the county levy shall extend the levy of the district in the same manner as city taxes are extended.

(5) Property shall be subject to sale for nonpayment of taxes levied by a district in like manner and with like effect as in the case of county and state taxes. [1981 c.918 §2; 1991 c.459 §446]

ORS 568.807 Electors authorizing taxation; election date.

(1) The eligible electors of a district may, by approving a proposition referred to them by the governing body of the district, authorize the district to become a taxing district with the power to thereafter assess, levy and collect an ad valorem tax each year on the real market value of all taxable property within the limits of the district.

(2) Approval of a proposition authorizing the district to become a taxing district need only be obtained once by a district in order for the district to have the taxing power granted by ORS 568.806.

(3) An election called by the district for the purpose of obtaining approval to become a taxing district shall be held on one of the dates set forth in ORS 255.345. [1981 c.918 §3; 1991 c.459 §447]

ORS 568.808 Taxing district to file legal description and map.

When a district is authorized to become a taxing district as provided in ORS 568.807, the governing body of the district shall file a legal description and accurate map of the district with the Department of Revenue and the county assessor. The description and map shall satisfy the requirements of ORS 308.225, and that section shall thereafter apply to the district. [1981 c.918 §4]