

# Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment, or Charge on Property

# FORM LB-50 2009–2010

To assessor of \_\_\_\_\_ County

Check here if this is an amended form.

• Be sure to read instructions provided.

The \_\_\_\_\_ has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of \_\_\_\_\_ County. The property tax, fee, charge, or assessment is categorized as stated by this form.

\_\_\_\_\_ Mailing address of district \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_ Contact person \_\_\_\_\_ Title \_\_\_\_\_ Daytime telephone number \_\_\_\_\_ Contact person e-mail address \_\_\_\_\_

**CERTIFICATION**— You **must** check one box.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

**PART I: TOTAL PROPERTY TAX LEVY**

	Subject to general government limits	
	Rate <b>—or—</b> dollar amount	
1. Rate/Amount levied (within permanent rate limit) .....	1	
2. Local option operating tax .....	2	
3. Local option capital project tax .....	3	Excluded from Measure 5 limits
4. Levy for “Gap Bonds” .....	4	
5. Levy for pension and disability obligations .....	5	Dollar amount of bond levy
6a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 .....	6a	
6b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 .....	6b	
6c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 6a + 6b) .....	6c	

**PART II: RATE LIMIT CERTIFICATION**

7. Permanent rate limit in dollars and cents per \$1,000 .....	7	
8. Date received voter approval for rate limit if new district .....	8	
9. <b>Estimated</b> permanent rate limit for newly merged/consolidated district .....	9	

**PART III: SCHEDULE OF LOCAL OPTION TAXES**— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Tax amount <b>—or—</b> rate authorized per year by voters

**PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES**

Description	Subject to general government limitation	Excluded from Measure 5 limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor’s account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.  
**The authority for putting these assessments on the roll is ORS \_\_\_\_\_.** (Must be completed if you have an entry in Part IV.)

(see the back for worksheet for lines 6a, 6b, and 6c)  
**File with your assessor no later than JULY 15, unless granted an extension in writing.**

## Worksheet for Allocating Bond Taxes

Obligations for bonds approved **prior to** October 6, 2001 (including advanced refunding issues to redeem them):

	Principal	Interest	Total
Bond Issue 1			
Bond Issue 2			
Bond Issue 3			
<b>Total A</b>			

Obligations for bonds approved **after** October 6, 2001:

	Principal	Interest	Total
Bond Issue 1			
Bond Issue 2			
Bond Issue 3			
<b>Total B</b>			
<b>Total Bond (A + B)</b>			

### Total Bonds

$$\frac{\text{Total A} = \$\underline{\hspace{2cm}}}{\text{Total A + B} = \$\underline{\hspace{2cm}}} = \text{Allocation \%} \times \text{Bond Levy} = \$\underline{\hspace{2cm}} \quad (\text{enter on line 6a on the front})$$

$$\frac{\text{Total B} = \$\underline{\hspace{2cm}}}{\text{Total A + B} = \$\underline{\hspace{2cm}}} = \text{Allocation \%} \times \text{Bond Levy} = \$\underline{\hspace{2cm}} \quad (\text{enter on line 6b on the front})$$

Total Bond Levy \$                      (enter on line 6c on the front)

### Example – Total Bond Levy = \$5,000

Obligations for bonds approved **prior to** October 6, 2001 (including advanced refunding issues to redeem them):

	Principal	Interest	Total
<b>Bond A:</b> Bond Issue 1	5,000	500	5,500
Bond Issue 2	3,000	250	3,250
Bond Issue 3	1,000	100	1,100
<b>Total A</b>			9,850

Obligations for bonds approved **after** October 6, 2001:

	Principal	Interest	Total
<b>Bond B:</b> Bond Issue 1	3,000	50	3,050
<b>Total B</b>			3,050
<b>Total Bond (A + B)</b>			\$12,900

### Formula for determining the division of tax:

$$\frac{\text{Total A} = \$\underline{9,850}}{\text{Total A + B} = \$\underline{12,900}} = \text{Allocation \%} \times \text{Bond Levy} = \$\underline{3,818} \quad (\text{enter on line 6a on the front})$$

$$\frac{\text{Total B} = \$\underline{3,050}}{\text{Total A + B} = \$\underline{12,900}} = \text{Allocation \%} \times \text{Bond Levy} = \$\underline{1,182} \quad (\text{enter on line 6b on the front})$$

Total Bond Levy \$ 5,000 (enter on line 6c on the front)

# Instructions for Form LB-50

## Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment, or Charge on Property

Form LB-50 is used to certify and categorize the taxing district's property tax and other charges to the county assessor. Notice of tax is due to the county assessor by **July 15**, unless a written extension of time to certify has been granted.

If you are doing a biennial budget, you must certify taxes **each year** you wish to levy. You must do a **separate** certification each year of the two-year budget period.

### General instructions

In the spaces at the top of this form, fill in:

- The name of the county being sent the certification.
- The name of the taxing district and the name of the county where the district is located,
- The mailing address of the district, including city and ZIP code, and
- The name, title, and daytime telephone number of a budget contact person. This person should be someone who is available for contact after the document is submitted to the assessor. E-mail is optional but encouraged.

**Note:** Oregon law (ORS 310.060) allows taxing districts (for good and sufficient reasons) to request in writing an extension of time to certify taxes. The written request for extension must be given to the county assessor by **July 15**.

### Certification

**Check boxes.** ORS 294.435 does not allow a district to certify ad valorem property taxes at an amount or rate greater than that approved by the budget committee, unless an amended budget summary is republished by the governing body and a second budget hearing is held. **One of these boxes must be checked.** If the amount or rate being certified is not greater than that approved by the budget committee check that box. If the budget summary was republished, and the amount or rate is within the amount republished, check that box.

The assessor's office will not accept your tax certification documents unless one of these boxes is checked.

### Part I: Total property tax levy

**Line 1.** You may enter an amount or rate in box 1. If you certify a rate, enter the rate per \$1,000 of assessed value to be used by the assessor in extending your taxes in 2009–10. The rate entered may be up to your maximum rate limit. If you are certifying a rate, it can not exceed the rate the budget committee approved for budget year 2009–10, unless the budget summary was republished.

Or you may enter the dollar amount to be raised by ad valorem property taxes for 2009–10. This amount can not ex-

ceed the amount your permanent rate will actually raise.

**Line 2.** If you are certifying a local option levy for operations [ORS 310.060(2)(b)], you may enter a dollar amount or rate in box 2. If you certify a rate, enter the rate per \$1,000 of assessed value. The rate entered may be up to the maximum rate approved by the voters and must match the tax resolution.

You may enter a dollar amount to be levied if the voters approved a fixed-dollar levy. The amount cannot exceed the amount approved by the voters and must match the tax resolution.

**Line 3.** If you are certifying a local option levy for capital projects [ORS 310.060(2)(c)], you may enter a dollar amount or rate in box 3. If you certify a rate, enter the rate per \$1,000 of assessed value. The rate entered may be up to the maximum rate approved by the voters and must match the tax resolution.

You may enter a dollar amount to be levied if the voters approved a fixed-dollar levy. The amount can not exceed the amount approved by the voters and must match the tax resolution.

**Line 4.** Enter the amount being levied for 2009–10 to pay for "Gap Bonds" in box 4. Gap bonds are certain bonds or debt obligations that were declared as such in 1997–98. If your district did not declare gap bonds in 1997–98, the district cannot claim them this year.

**Line 5.** Enter the amount being levied for 2009–10 to pay for qualifying pension and disability obligations in box 5. The City of Portland is the only entity that may use this line.

**Lines 6a, 6b, and 6c.** See the back of Form LB-50 for the worksheet to use in figuring lines 6a, 6b, and 6c.

The worksheet uses the budgeted amount of principal and interest expenditures for each bond issue to arrive at a ratio. This ratio is then used to allocate the total levy on line 6c between bonds approved by voters before and after October 6, 2001.

**Line 6a.** Enter the amount levied that is used to repay principal and interest on bonds approved by the voters **prior to October 6, 2001**.

**Line 6b.** Enter the amount levied that is used to repay principal and interest on bonds approved by the voters **on or after October 6, 2001**.

**Line 6c.** Enter the total dollar amount levied to pay for principal and interest not subject to the limitations of Measure 50 (section 11, Article XI) or Measure 5 (section 11b, Article XI) in box 6c. Bond levies are always a dollar amount. This line is the total of lines 6a and 6b.

The total debt service levy must be the same as the resolution imposing tax.

Lines 1–5 are categorized as being subject to the Measure 5 general government limitation. Lines 6a, 6b, and 6c are categorized as excluded from Measure 5 limitation.

## Part II: Rate limit certification

Most districts had a permanent rate limit established in 1997–98 for operating taxes. Some new districts have had permanent rate limits established by voters. Other districts will have a new permanent rate because of a merger or consolidation.

Part II of this form is designed to notify the assessor of your permanent rate limit.

**Line 7.** Enter the district's permanent rate limit per \$1,000 of assessed value. The rate should be carried four places to the right of the decimal point. If you do not know your permanent rate limit, contact your county assessor or the Department of Revenue, Finance and Taxation Team [(503) 945-8293].

**Line 8.** If you are a new district that just had its permanent rate limit established by the voters, enter the date of the election in which your rate limit was approved. You only need to complete this line for the first year your new permanent rate limit is certified. If you use line 8, include a copy of the ballot measure with your certification.

**Line 9.** If your district went through a merger or consolidation in 2009–10, show your estimated permanent rate limit on this line. Before taxes are extended on the roll for 2009–10, the assessor will calculate a permanent rate limit for your district using actual values. You will be notified of the actual new permanent rate limit. If your estimated rate is higher than the actual permanent rate limit, the assessor will use the actual rate. If your estimated rate is less than the actual permanent rate limit, the assessor will use the estimated rate for 2009–10 taxes.

## Part III: Schedule of local option taxes

Complete this schedule if you have one or more voter-approved local option taxes. For each local option tax, list the purpose of the tax (operating or capital project), the date voters approved it, the first year the tax can be imposed, the final year the tax will be imposed and the dollar amount or rate authorized to be imposed each year.

The information you provide in this schedule supports the local option tax amounts on lines 2 and 3 in Part I.

## Part IV: Special assessments, fees, and charges

**Who must use this portion of the form.** Those districts and nongovernmental entities who exercise their option to place their taxes (other than those certified on lines 1–6) or other charges on the tax roll must certify to their county assessor by July 15, 2009, by completing this part of the form.

If your district is imposing any of the following items, you must declare them on this portion of the form:

1. Ad valorem assessments.
2. Other taxes, fees, charges, and special assessments, such as for water, irrigation, road, drainage, etc., which may be placed on the roll.

Taxing districts such as counties and cities may have charges that fall into this area. Some special districts, such as irrigation, water and some road districts, may also impose a special assessment on the properties within their boundaries. Some nongovernmental entities may also have specific statutory authority to place charges on the tax roll. These certified charges may be calculated on an ad valorem basis or on another unit of measurement, such as by property, acre, or frontage foot. Your options are usually governed by statute.

### Identify by category

For every item described in Part IV, show the total amount in the column for the appropriate category. These categories are:

**General government.** Generally, these are taxes imposed by a unit of government whose main purpose is to perform governmental operations other than educational services.

**Excluded from limitation.** These are taxes, fees, charges, and special assessments not limited by Measure 5.

If you have questions about the correct category of your tax, consult your legal counsel and/or the statewide organization representing your district.

Use a separate line for each category. For example, a district may have a portion for operations and maintenance which would be under the General Government category. This would be on one line. The district may have a portion to pay for excluded bonded debt. This would be on a separate line.

List the specific charge(s) on the available line(s) under the heading, "Description."

Describe the tax, i.e., ad valorem, sewer assessment, or specific unit of measurement. Determine the total of each type of charge. Place the total dollar figure in the appropriate category.

Attach a complete listing of properties, by assessor's account number, to which fees, charges, and assessments are imposed. Show the amount of the fees, charges, or assessments which are imposed uniformly on the properties, i.e., each property will pay the same dollar amount. If the fees, charges, or assessments are not uniform, i.e., the amounts are calculated differently for each property, show the amount imposed on each property.

**If your district is using Part IV, you must enter the ORS number that gives the district the authority to place the items on the tax roll in the space provided.**