

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

# FORM LB-50 2008–2009

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

Check here if this is an amended form.

• Be sure to read instructions in the 2008–2009 Notice of Property Tax Levy Forms and Instructions booklet.

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 —or— 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 —or— 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.)

## 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 **on or 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	5,000.00	500.00	5,500.00
Bond Issue 2	3,000.00	250.00	3,250.00
Bond Issue 3	1,000.00	100.00	1,100.00
<b>Total A</b>			9,850.00

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

	Principal	Interest	Total
<b>Bond B:</b> Bond Issue 1	3,000.00	50.00	3,050.00
<b>Total B</b>			3,050.00
<b>Total Bond (A + B)</b>			\$12,900.00

### Formula for determining the division of tax:

$$\frac{\text{Total A} = \$ \underline{9,850.00}}{\text{Total A + B} = \$ \underline{12,900.00}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{3,818.00} \quad (\text{enter on line 6a on the front})$$

$$\frac{\text{Total B} = \$ \underline{3,050.00}}{\text{Total A + B} = \$ \underline{12,900.00}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{1,182.00} \quad (\text{enter on line 6b on the front})$$

Total Bond Levy \$ 5,000.00 (enter on line 6c on the front)