

An outline map of the state of Oregon, centered on the page. The map is a simple black line drawing of the state's irregular shape. Inside the map, the title text is centered.

Boundary Change Information:

How to comply with ORS 308.225

**Oregon
Department of Revenue
2019**

Table of contents

	Page
Introduction.....	3
Have questions? Need help?	3
Boundaries in general	4
The Department of Revenue’s role	4
Types of boundary changes	4
Annexations	4
Delayed annexations.....	4
Withdrawals	4
Mergers	4
Consolidations	4
New districts	4
Tax zones	4
Dissolutions.....	4
The boundary change process for tax purposes	4
Overview	4
Steps in the process.....	5
School district procedures.....	5
Requirements for legal descriptions and maps	5
Common errors.....	6
Key dates in the boundary change process.....	6
Selected statutory boundary change authority by type of governmental unit.....	6
Questions and answers	8
Oregon Revised Statutes (ORS) 308.225	10
Oregon Administrative Rules (OAR).....	11
Appendix A, Notice from Taxing Districts.....	13
Appendix B, School District Boundary Change Form.....	14
Appendix C, Checklist for Boundary Changes.....	15

Introduction

This manual was designed to provide local government taxing districts with a guide to complying with statutory requirements in Oregon Revised Statutes (ORS) 308.225 when making a boundary change. It outlines the basic process of filing boundary change documents with the Department of Revenue, including important dates, the most commonly asked questions, and references for further study. This information helps determine when a boundary change is recognized on the tax roll, and can have important financial and political consequences.

The manual isn't a stand-alone guide to the process; it doesn't address the specific steps involved with formations, dissolutions, annexations, withdrawals, mergers, or consolidations. Rather, it deals with the effect a legal boundary change has on property taxation as the result of one of these processes.

This manual isn't a substitute for Oregon Revised Statutes or other legal sources.

Boundary changes are important and have many effects. This manual addresses some of the issues related to property taxation. There are other considerations. Local governments anticipating a boundary change should consult their legal counsel for advice on their particular circumstances.

Have questions? Need help?

For more information contact:

Property Tax Division (503) 945-8278

Email to..... boundary.changes@oregon.gov

Or write to:

Cadastral Information Systems Unit

Oregon Department of Revenue

PO Box 14380

Salem OR 97309-5075

For information visit:

www.oregon.gov/dor/property

General tax information www.oregon.gov/dor

Salem (503) 378-4988

Toll-free from an Oregon prefix (800) 356-4222

Asistencia en español:

En Salem o fuera de Oregon (503) 378-4988

Gratis de prefijo de Oregon (800) 356-4222

TTY (hearing or speech impaired; machine only):

Salem area or outside Oregon (503) 945-8617

Toll-free from an Oregon prefix (800) 886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers above for information in alternative formats.

Boundaries in general

Local government boundaries are integral and important features of our system of government in Oregon. Geographic area is an essential characteristic of a taxing district. Every district in the state has territory. Boundaries mark the territorial extent of their rights, powers, duties, liabilities, and constituencies. The boundaries of a taxing district are a major factor in determining the amount of the district's taxes and which properties will pay those taxes.

Boundary changes can be controversial because of their effects on properties both inside and outside a boundary. This is especially true when a change affects taxation. A misunderstanding can result in a loss of revenue or levying taxes from the wrong properties.

Most boundary change procedures established by the legislature apply to a particular type of local government unit (city, county, or special district, see page 6), or to specific agencies capable of approving boundary changes (such as local government boundary commissions, the State Board of Education, and county governing bodies). Only a few apply to all local government boundary changes.

The Department of Revenue's role

The Department of Revenue must review all boundary change maps and legal descriptions before the changes can be reflected on the tax roll. Requirements and deadlines for filing will be discussed below. The department establishes guidelines that regulate filing and approval.

New taxing districts or taxing districts that plan a boundary change should check with the department and the county assessor well before the filing deadline to be sure all requirements are met.

Types of boundary changes that require filing with Department of Revenue

Annexations

An annexation occurs when one district extends its boundaries outside of its previous service area. This can include extending services over the entire boundary of another district if the districts are not formed under the same statutory authority. For example, a rural fire protection district (RFPD) can annex the entire territory of a city.

A district can't extend its boundaries through annexation over the entire boundary of another district if both districts are formed under the same statutory authority and both are providing the same services. For example, a RFPD can't annex the entire territory of another RFPD.

This type of boundary change would require a merger or consolidation of the two districts.

Delayed annexations

The delayed annexations by cities allowed under ORS 222.750, has some special circumstances. See OAR 150-308-0350, on page 11, for more information regarding this type of annexation.

Withdrawals

A withdrawal is the detachment, disconnection or exclusion of territory from an existing district.

Mergers

A merger occurs when two or more districts formed under the same statutory authority and providing the same services agree to operate as one district. One of the districts is the "surviving" district.

Consolidations

A consolidation occurs when two or more districts agree to dissolve and form a new district providing the same services as the old districts.

New districts

A new district is formed after an election or action of the county governing body. Districts can be formed with or without a permanent tax rate.

Tax zones

Some districts are statutorily authorized to establish tax zones within the district. Establishing tax zones is a boundary change action that requires compliance with ORS 308.225.

Dissolution

A dissolution occurs when a district disincorporates or ends its existence. A dissolution is a form of boundary change requiring compliance with ORS 308.225.

The boundary change process for tax purposes

Overview

Before a boundary change can be reflected on the property tax roll, a taxing district must comply with ORS 308.225, which creates a procedure to submit a legal description and map of the boundary changes to the Department of Revenue for approval. In summary, districts proposing a boundary change must notify the county assessor and the department. The district must submit a legal description of the boundary change and

an accurate map to the department for approval. If the boundary change documents are not filed in final form with the department by March 31, or if the ordinance or resolution approving the boundary won't be final before July 1, the county assessor must disregard those changes for the upcoming tax year.

Steps in the process

Following are the basic steps required by the statute:

1. When a district proposes to change a district boundary, the district notifies the county assessor and the Department of Revenue.
2. The department or county assessor sends the district a map of the affected area, or the district downloads the map from the ORMAP website at www.ormap.net.
3. The district uses the legal description of the changes to highlight the boundary changes on the map.
4. The district may request preliminary approval of the legal description and map by the department before the district officially acts on the boundary change.
5. After the district has officially acted on the boundary change, the district sends a copy of the ordinance or resolution along with the legal description and completed map to the department and the county assessor for final approval.
6. The department has 30 days to approve or disapprove the description and map, and an additional 5 days to provide the district notice of the decision.
7. If the department disapproves the description and map, the department assists the district to correct the identified errors.
8. Once the district has corrected the errors, it resubmits the description and map, along with a new ordinance or resolution if necessary, to the department for approval or disapproval.
9. In order to have the boundary change effective for the upcoming tax year, the map and legal description approved by the department must have been submitted no later than March 31, and the resolution or ordinance enacting the boundary change must be final or effective no later than June 30.

(See the checklist included in this manual as Appendix C.)

School district procedures

Along with the procedures mentioned above, school districts must file the "School District Boundary Change" form (see Appendix B) with the Department of Revenue and the county assessor. This form verifies that all

districts affected by the boundary change have been brought into the process.

See pages 10 and 11 for statutes, rules, and constitutional information.

Requirements for legal descriptions and maps

Legal descriptions

Keep the following in mind when preparing boundary change legal descriptions:

- The point-of-beginning of the legal description must be clear. The point-of-beginning is best described by bearing and distance from a section corner, a donation land claim (DLC) corner, or another well monumented corner.
- Bearings and distances must be given for each course around the boundary description except as noted below.
- Most deed references are inadequate as point-of-beginning or point-of-call for a boundary change description. If a deed reference is used as a point-of-call, include a copy of the deed. However, a description that consists solely of the landowner's deed or deeds is seldom adequate.
- **Taxlot numbers can't be used for the legal description.**
- If the area is large, the use of township, range and section numbers, and quarter-quarter sections is acceptable as a legal description.
- If a point-of-call is to a highway or county road, the description must state to which edge or to the centerline.
- If a point-of-call is to a river or stream, the description must state whether it's to the ordinary high water, ordinary low water, or the thread. The bearing requirement can be dismissed along rivers and streams.
- If the boundary change involves a whole county, then the description can refer to its statutory description. If it involves a city, the description must include an effective date.

Example: "All of Wallowa County as described in ORS 201.320. Except the City of Joseph effective July 1, 2019."

Maps

ORS 308.225 requires you to use the map provided by either the assessor or the Department of Revenue. You may also download a map from the ORMAP site at www.ormap.net. Maps from one of these sources have bearings and distances and most of the information necessary to correctly identify the area of the boundary change. Maps must show the township, range, section number and the point-of-beginning. The map must show the bearings and distances of the boundary change area and must exactly match the legal description. The boundary change area must be highlighted and information may be added to the map as necessary.

Common errors

When reviewing the legal descriptions and maps of boundary changes, the Department of Revenue's Cadastral Information Systems Unit (CISU) sometimes encounters problems, which may delay or prevent approval of a boundary change. These problems include:

- The map scale is too small. The department has to read and follow the description on the map. If the scale is too small to follow the boundary or the information can't be seen, the boundary change will be disapproved.
- The map isn't highlighted to indicate the boundary changes. You must clearly highlight the area to be annexed or withdrawn.
- The map lacks bearings, distances, or other important information such as township, range, and section numbers.
- The map has transcription errors that prevent the map from matching the legal description.
- Either the legal description or map is missing. Both a legal description and an accurate map must be submitted.
- The legal description uses taxlot numbers. Taxlot numbers are not allowed in legal descriptions for the purposes of ORS 308.225.
- Boundary change documents are not filed with all the required agencies. If the district is located in more than one county, the documents filed with the Department of Revenue must also be filed with the county assessor in each of the counties.
- Orders, ordinances, or resolutions from the boundary authorities are missing. OAR 150-308-0355 requires that the order, ordinance, or resolution must be filed with the department along with the legal description and map.

Key dates in the boundary change process

March 31: The legal description and map that is approved by the Department of Revenue must be filed by March 31. The ordinance or resolution enacting the boundary change must be final by that date or qualify as a "proposed boundary change."

June 30: If the legal description and map filed by March 31 is for a boundary change that is either subject to an election or not yet final, it may be a "proposed boundary change" [See ORS 308.225(5)]. Proposed boundary changes must be final or effective no later than June 30.

Examples:

Scenario 1

District C annexes territory effective May 31, 2019. District C filed its boundary change documents in final approved form with the Department of Revenue's CISU

and the county assessor by March 31, 2019, and obtained a notice of approval. The district's tax rate may be extended to the annexed territory, July 1, 2019, for the 2019–20 tax year.

Scenario 2

District D's annexation isn't effective until July 21, 2019. Whether or not District D filed its boundary change with the department and the county assessor before March 31, the tax rate **won't** be extended to the annexed territory until the 2020–21 fiscal year. Because District D's annexation isn't final or effective by June 30, the district's filing with the Department of Revenue by March 31 isn't sufficient to allow the boundary change to be reflected on the 2019–2020 tax roll.

Scenario 3

District E annexes territory effective May 31, 2019. District E filed its boundary changes in final approved form with the department and the county assessor on April 5, 2019. The district's tax rate won't be extended to the annexed territory until the 2020–21 fiscal year.

Remember: Extending the tax rate of the annexing district to the annexed territory isn't automatic when the annexation is final.

AUTHORITY: ORS 308.225 instructs the assessor to disregard any changes or proposed changes to the boundary lines of taxing districts for assessment and taxation purposes in the ensuing fiscal year if the change isn't filed in final approved form by March 31 with the county assessor and the Department of Revenue. **Remember: The March 31 date and the approval by the Department of Revenue only relates to the boundary change for assessment and taxation purposes. It doesn't affect or relate to filings for any other purpose.**

Selected statutory boundary change authority by type of governmental unit

For boundary change procedures that apply to a specific type of taxing district, refer to the Oregon Revised Statutes for further reading. The following list isn't intended to be exhaustive.

ORS 198—Special Districts

This chapter governs special districts in general. A general listing of those districts covered by the chapter are detailed in ORS 198.010. The chapter provides for formation of new districts, dissolution procedures, and boundary changes resulting from annexations, withdrawal of property, mergers, and consolidations. The definitions for each of these terms is provided in ORS 198.705 and additional districts are defined in ORS 198.710.

ORS 199—Boundary Commissions

This chapter allows for the creation of local boundary commissions. The chapter further describes the authority and jurisdiction of boundary commissions and requires them to establish procedures for boundary creation, dissolution, and changes in general.

ORS 202—Counties

This chapter provides for the establishment of new counties. Only the Oregon Legislature has authority to create a new county.

ORS 222—Cities

This chapter provides for boundary changes of cities through annexations, mergers, and consolidation procedures.

ORS 330—School Districts

This chapter provides for boundary changes and mergers of school districts.

ORS 334—Educational Service Districts (ESDs)

This chapter provides for boundary changes, including mergers, of educational service districts. The State Board of Education is the boundary board for ESDs.

ORS 341—Community Colleges

This chapter provides for boundary changes of community colleges. The State Board of Education is established as the boundary board. It addresses issues of elections, effective dates, and the division of assets and liabilities.

Questions and answers

Q. We have to file our boundary change maps and descriptions in final approved form with the Department of Revenue and the county assessor by March 31. What does “final approved form” mean?

A. A legal description and an accurate map are filed in “final approved form” when the Department of Revenue can approve them with no amendments or corrections needed. That means that if you file the documents with the department on March 31, they will be timely and filed in “final approved form” if the department approves the legal description and map as they were submitted, with no corrections or changes necessary.

Other requirements to keep in mind:

- The boundary change must be approved by the governing body that has authority to approve the boundary changes for your type of district.

The appropriate boundary authority for the boundary change issues an order, ordinance, or resolution approving the boundary change. A copy of the order, ordinance, or resolution with the effective date must be submitted, along with the legal description and map of the change, to the Department of Revenue and the county assessor in final approved form by March 31. If your district is subject to more than one boundary authority (for example, if it extends into two counties), copies of the boundary change documents must be provided to each boundary authority.

- The boundary change legal description and maps must be prepared to the specifications of ORS 308.225 and OAR 150-308-0355. The statute and rule are included on page 11 of this manual.
- The effective date of the boundary change must be no later than June 30 in order for the boundary change to be reflected on the upcoming tax roll.

Q. What is the difference between a proposed boundary change and a final boundary change?

A. A “proposed” boundary change has been approved by the appropriate governing body through an order, ordinance, or resolution that isn't effective until after March 31, but it is certain to be final or effective sometime between April 1 and June 30; or alternatively, the boundary change is subject to an election that is to be held before June 30. For example, school district boundary changes are always effective on May 31. Another example is when a boundary change has to be submitted for voter approval at a May election.

A “final” boundary change is one that has been approved by the appropriate governing body and is legally effective by March 31.

Q. What is a “preliminary review”?

A. To assist taxing districts to meet the March 31 deadline, the department offers “preliminary review” of the legal description and map for a boundary change proposed by a taxing district. During the preliminary review process, CISU works with the district to correct any errors in the legal description or map so the district knows the documents will be approved when filed with the Department for final approval. Using the preliminary approval process can help a district ensure it will meet the March 31 deadline.

Q. What level of detail is required in the legal descriptions?

A. The requirements of a legal description are outlined in ORS 308.225(2)(b) and addressed in OAR 150-308-0355. A description already in existence from a previous boundary change may not meet the requirements under current law. Check the current requirements to make sure your description conforms. The CISU is available to help you understand the current requirements. Also, see page 5 for more information on legal descriptions.

Q. What are some of the common errors found in boundary change documents?

A. The most common errors are:

- Descriptions and maps that don't match.
- No map submitted.
- Descriptions are expressed in taxlot numbers.
- Boundary change documents are not filed with all the required agencies.
- Orders, ordinances, or resolutions from the boundary authorities are missing.

Q. If errors are found during the review by the Department of Revenue, what are the consequences?

A. Errors can be broken down into three types:

- **Typographical error**—An error such as a transposition, a word or number left out, or any other minor problem with the order, ordinance, or resolution, or the description that doesn't alter the intent or meaning of the boundary change. Most boundary changes with typographical errors are approved with a note on the approval slip requesting the error be corrected.
- **Minor error**—An error in the language of the order, ordinance, or resolution, or the description that can cause misinterpretation. This type of error generally leaves out critical information from the description,

or causes the description and map to not match. This type of error will cause rejection of the boundary change. Minor errors can be corrected. The Cadastral Information Systems Unit will let you know what corrective action is needed so that you can resubmit your corrected documents.

- **Major error**—An error in the boundary change such that the intent can't be determined. This type of error will cause rejection of the boundary change. The Cadastral Information Systems Unit will be unable to determine what corrective action is needed.

Remember, boundary change information that has to be corrected may require a correcting order, ordinance, or resolution from the appropriate boundary authority. The corrected documents must be filed with the required agencies.

Q. Can boundary change documents be filed electronically with the Department of Revenue?

- A. Yes, e-mail your documents to:
boundary.changes@oregon.gov.

Q. If a district's boundary change documents are not filed with the Department of Revenue and the county assessor by March 31, can the district impose its tax rate on the new territory?

- A. No. The assessor can't change the district's boundaries for tax purposes when the boundary change documents aren't filed in final approved form by March 31.

Q. Is there a way to receive an extension of time to file boundary changes beyond March 31?

- A. No. The March 31 deadline is statutory and there is no provision for extending the deadline.

Q. Is there a web site with boundary change information and forms?

- A. Information regarding boundary changes is at:
www.oregon.gov/dor/property.

Oregon Revised Statutes 308.225 (2017)

308.225 Boundary changes; procedure. (1) In preparing the assessment roll in any year, a county assessor shall disregard changes or proposed changes described in subsections (3), (4) and (5) of this section in the boundary lines of any taxing district levying ad valorem property taxes if the description and map showing changes or proposed changes are not filed in final approved form, in accordance with and at the time required by subsection (2) of this section.

(2)(a) If a boundary change is made or proposed, the person, governing body, officer, administrative agency or court that is or will be responsible for determining whether the boundary change is final shall file with the county assessor and the Department of Revenue the legal description of the change or proposed change and an accurate map showing the change or proposed change in final approved form, on or before March 31 of the assessment year to which the boundary change applies.

(b)(A) Except as otherwise provided in subparagraph (B) of this paragraph, the legal description of the boundary change must consist of a series of courses in which the first course starts at a point of beginning and the final course ends at the point of beginning. Each course must be identified by bearings and distances and, when available, refer to deed lines, deed corners and other monuments, or, in lieu of bearings and distances, be identified by reference to:

(i) Township, range, section or section subdivision lines of the United States Public Land Survey System.

(ii) Survey center line or right of way lines of public roads, streets or highways.

(iii) Ordinary high water or ordinary low water of tidal lands.

(iv) Right of way lines of railroads.

(v) Any line identified on the plat of any recorded subdivision defined in ORS 92.010.

(vi) Donation land claims.

(vii) Line of ordinary high water and line of ordinary low water of rivers and streams, as defined in ORS 274.005, or the thread of rivers and streams.

(B) In lieu of the requirements of subparagraph (A) of this paragraph, boundary change areas conforming to areas of the United States Public Land Survey System may be described by township, section, quarter-section or quarter-quarter section, or if the areas conform to subdivision lots and blocks, may be described by lot and block description.

(c) The county assessor or the department shall provide a map to the person, body, officer or agency making the filing within 14 days after the filing body notifies the assessor and department that a boundary change is being proposed. Upon receipt, the filing body shall accurately enter the boundary line on the map.

(d) The description and map must be filed in final approved form on or before March 31 of the assessment year to which the boundary change applies. Proposed changes must be certified to the county assessor and the department in the same manner as changes. If the taxing district is located in more than one county, the description and map shall be filed with the assessor in each county and with the department within the time provided in this subsection.

(3) For purposes of this section, boundary change means the change that occurs in the boundaries of a district by reason of:

(a) The formation of a new district;

(b) The consolidation or merger of two or more districts or parts thereof;

(c) The annexation of territory by a district;

(d) The withdrawal of territory from a district; or

(e) The dissolution of a district.

(4) For purposes of this section, the establishment of tax zones within a district constitutes a boundary change.

(5) For purposes of this section, a proposed change means a boundary change that has not become final or effective on or before March 31 and that:

(a) Is certain to become final or effective before July 1 of the same year; or

(b) Is subject to voter approval in an election held before July 1 of the same year and that becomes final or effective before July 1 of the same year.

(6) Each description and map filed under subsection (2) of this section shall be submitted to the Department of Revenue and approved or disapproved within 30 days of receipt.

(7) Within five days of its determination, the Department of Revenue shall provide notice of its approval or disapproval under subsection (6) of this section to each county assessor with whom a filing has been made and to the filing body. If the description or map is disapproved, the department shall explain what steps must be taken to correct the description or map, and shall cooperate with the filing body in helping it meet the requirements of this section, and whenever possible, the filing deadline of March 31. Corrected descriptions and maps must then be resubmitted to the department, and approved, and filed with the assessor or assessors.

(8) The filing of the description and map under this section is for assessment and taxation purposes only and does not affect or relate to filing for any other purpose. [Amended by 1965 c.411 §1; 1969 c.151 §1; 1973 c.501 §1; 1975 c.595 §1; 1981 c.804 §38; 1983 c.426 §1; 1991 c.459 §94; 1997 c.541 §157; 2001 c.246 §11; 2001 c.553 §8; 2010 c.29 §1; 2011 c.204 §1]

Oregon Constitution, Article XI, Section 11

There is information regarding ad valorem property taxes in the Oregon Constitution, available on

the Oregon Legislature's website at: www.oregonlegislature.gov/bills_laws/Pages/OrConst.aspx

Oregon Administrative Rule 150-308-0350

Filing requirements for certain delayed annexations by cities

(1) This rule applies to delayed annexations by cities allowed under ORS 222.750. In these annexations, all nonresidential zoned property and all residentially zoned property in nonresidential use become annexed immediately, while all properties zoned for and in residential use are annexed on a delayed basis, with the length of the delay specified by the ordinance or resolution. Properties subject to delay are annexed immediately upon transfer of ownership.

(2) For purposes of ad valorem taxation, the requirements for notification can be found in ORS 308.225, and the procedure is as follows:

(a) During initial submission of a code boundary change request for annexation of unincorporated territory subject to delayed annexation under ORS 222.750, the map and legal description must at a minimum describe the initially annexed properties. If describing the entire exterior boundary of the

annexation in the initial submission, any areas subject to delayed annexation must be clearly excepted by separately describing the areas and noting them on the filed map.

(b) A code boundary change request must be submitted for any property subject to delayed annexation that becomes part of the city before the end of its delay period due to transfer of ownership.

(c) If not described in a previous submission, a code boundary change request must be submitted for any remaining properties at the conclusion of their delay.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 308.225

Hist.: REV 11-2010, f. 7-23-10, cert. ef. 7-31-10; Renumbered from 150-308.225, REV 57-2016, f. 8-13-16, cert. ef. 9-1-16

Oregon Administrative Rule 150-308-0355

Filing requirements for boundary changes

(1) A legal description and an accurate map are filed in "final approved form" when the Department of Revenue can approve them with no amendments or corrections needed.

(2) The legal description submitted to the department must comply with the requirements set out in ORS 308.225(2)(b) and the following:

(a) The point-of-beginning of the legal description must be clear. The point-of-beginning is best described by bearing and distance from a section corner, a donation land claim (DLC) corner, or another well-monumented corner.

(b) Bearings and distances must be given for each course around the boundary description unless the description uses the alternatives in ORS 308.225(2)(b)(A)(i) through (vi) or those in ORS 308.225(2)(b)(B).

(c) If a deed reference is used as a point-of-call, a copy of the deed must also be submitted. The description must be consistent with or derived from the most recently recorded deed(s) for the affected property.

(d) Tax lot numbers cannot be used for the legal description.

(e) If the area is large, township, range and section numbers, and quarter-quarter sections may be used in the legal description.

(f) If a point-of-call is to a highway or county road, the description must state to which edge or to the centerline.

(g) If a point-of-call is to a river or stream, the description must state whether it is on the mean high water, mean low water, thread, ordinary high water, or ordinary low water

line. The bearing requirement can be dismissed along rivers and streams.

(h) If the boundary change involves a whole county, then the description can refer to its statutory description. Example: "All of Wallowa County as described in ORS 201.320."

(3) The map required by ORS 308.225(2) must comply with the following:

(a) The base map(s) used must either be provided by the Department of Revenue or the county assessor, or downloaded from ORMAP.

(b) The map submitted by the taxing district must contain sufficient information to allow confirmation that the map is a true and correct representation of the legal description.

(c) If a deed reference is used as a point-of-call in the legal description, the deed number must be included on the map.

(4) A person, governing body, officer, administrative agency, or court that files a legal description and map for approval by the Department of Revenue must submit with them a copy of the ordinance, order, or resolution approving the boundary change, or other documentation, that shows the effective date of the boundary change.

Statutory/Other Authority: ORS 305.100

Statutes/Other Implemented: ORS 308.225

History: REV 32-2018, adopt filed 12/31/2018, effective 01/01/2019

Appendix A

Boundary Change Notice from Taxing District

Boundary change packets must be received in final approved form by the **Department of Revenue** and the **County Assessor(s)** by March 31.

For Department of Revenue use only		
Prepared by	File number	
Date received	Date approved	Date disapproved
Notes		

Request for: Preliminary approval Final approval Date submitted: _____

District name			
Mailing address	City	State	ZIP
County name	Second county name (if applicable)		
Contact person	Second contact person (if applicable)		
Phone	Email		
Ordinance/resolution/order	Planning file number		
Election date	Effective date		

Notes

Boundary action:

- Boundary change Proposed boundary change (effective after Mar. 31 or requires election) Delayed annexation

The change is for:

- Formation of a new district
- Annexation of territory to a district
- Withdrawal of territory from a district
- Dissolution of a district
- Transfer
- Merger or consolidation
- Establishment of tax zone

Documents required for final review:

- Ordinance / resolution / order
- Map of boundary change
- Legal description of boundary change
- School district boundary change form (must be included with school district boundary changes)
- Other supporting documents—List:

Email submission to:	Or Send to:	Contact us:
boundary.changes@oregon.gov	Oregon Department of Revenue Cadastral Information Systems Unit PO Box 14380 Salem OR 97309-5075	boundary.changes@oregon.gov Fax: (503) 945-8737

Appendix B

School District Boundary Change

Special instructions:

1. The final order is to be filed in compliance with ORS 308.225 and OAR 150-308-0355.
2. The order isn't final until after the 20-day remonstrance period has expired and shall not be filed until after that date. If a remonstrance is filed, the order won't be deemed final.
3. A copy of the Boundary Board minutes, the legal description of the area involved, and an accurate map with the affected properties outlined on it must be attached to this form, along with a completed copy of the *Boundary Change Notice from a Taxing District*, 150-504-407.
4. Provide a copy of this form and the above documents to your County Assessor's Office.

Before the Boundary Board of _____ County

In the matter of transferring property
from _____ School District No. _____
and _____ School District No. _____
to _____ School District No. _____
and _____ School District No. _____

Final order number
or
Department of Revenue
number _____

Whereas a petition/resolution was filed _____, 20____, to consider transfer/merger of the following property
from _____ School District No. _____ and _____ School District No. _____,
to _____ School District No. _____ and _____ School District No. _____.

(Property described here per requirements of ORS 308.225.) If you need more space, use the back of this form or attach additional page(s).

All assets and liabilities of the school districts involved in the boundary change have been equitably divided in accordance with ORS 330.123.

The property involved in the boundary change **will continue** **won't continue** to be responsible for bonded indebtedness of the district from which they are being withdrawn.

Dated this ____ day of _____, 20____ (If a joint district)

Attested _____
Clerk, _____ County Boundary Board

Attested _____
Clerk, _____ County Boundary Board

Attested _____
Superintendent, School District No. _____

Appendix C

Boundary Change Checklist

Deadline to submit final documents is March 31

- Governing body proposes a boundary change.
- Notify Department of Revenue and assessor of pending change [ORS 308.225(2)(c)].
- Within 14 days, receive map from Department of Revenue and/or assessor [ORS 308.225(2)(c)], or download from ORMAP at www.ormap.net. (OAR 150-308-0355). Include *Boundary Change Notice from Taxing District*, 150-504-407.

Preliminary approval (Optional, but recommended).

- Use proposed legal description to enter the new boundary line on the map provided [ORS 308.225(2)(c)] and (OAR 150-308-0355).

Legal description must include:

- A series of courses in which the first course starts at a point-of-beginning and the final course ends at the point-of-beginning. The point-of-beginning must be clear, and is best described by bearing and distance from a section corner, a donation land claim (DLC) corner, or another well-monumented corner;
- Each course must be identified by bearings and distances;
- When available, refer to deed lines, deed corners and other monuments. If a deed is referenced, submit a copy of the deed. The description must be consistent with or derived from the most recently recorded deed(s) for the affected property;
- In lieu of bearings and distances, the description can make reference to:
 - Township, range, section or section subdivision lines of the United States Public Land Survey System;
 - Survey center line or right of way lines of public roads, streets or highways;
 - Ordinary high water or ordinary low water of tidal lands;
 - Right of way lines of railroads;
 - Any line identified on the plat of any recorded subdivision defined in ORS 92.010;
 - Donation land claims;
 - Line of ordinary high water or line of ordinary low water of rivers and streams, as defined in ORS 274.005, or the thread of rivers and streams; or
 - Township, section, quarter-section or quarter-quarter section, or if the areas conform to subdivision lots and blocks, by reference to lot and block description.
- Taxlot numbers can't be used for the legal description.
- If the boundary change involves a whole county, it can refer to its statutory description. Example: "All of Wallowa County as described in ORS 201.320."

Map must:

- Be provided by Department of Revenue/county assessor/downloaded from ORMAP;
- Include the deed number of any deeds used as points-of-call in the legal description;
- Have the boundaries from the legal description highlighted on it;
- Be an accurate representation of the legal description submitted (map and legal description must match).

- Send the legal description and completed map to the assessor and to Department of Revenue [ORS 308.225(2)(a)] for preliminary approval. Email to boundary.changes@oregon.gov.
- Within 30 days, Department of Revenue approves or disapproves legal and map and notifies with 5 days [ORS 308.225(6), 308.225(7)].
- Work with Department of Revenue to resolve any problems [ORS 308.225(7)].
- Resubmit legal and map until it is approved by Department of Revenue [ORS 308.225(7)].

Final approval (Required)

- Finalize ordinance or resolution authorizing the boundary change.
Use approved legal description and map (see above for requirements) for the order, resolution, or ordinance establishing the boundary change.
- Meet to formally approve order, resolution, or ordinance with corrected legal and map.
- Submit order, resolution, or ordinance with accurate legal description and accurate map to Department of Revenue and the assessor no later than March 31. (ORS 308.225(2)(a))
- Deadline to submit for final approval is March 31** if you want changes to be reflected on the upcoming tax roll. That means Department of Revenue must be able to approve them with no amendments or corrections needed after March 31.