

# Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

# FORM ED-50 2021-2022

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

Check here if this is an amended form.

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

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

Mailing Address of District	City	State	ZIP Code	Date Submitted
Contact person	Title	Daytime telephone number	Contact person e-mail address	

**CERTIFICATION—** You **must** check one box if you are subject to local budget law.

- 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 294.456.

**PART I: TOTAL PROPERTY TAX LEVY**

	Subject to Education Limits		Excluded from Measure 5 Limits
	Rate —or— Dollar Amount		
1. Rate per \$1,000 levied (within permanent rate limit).....1			
2. Local option operating tax .....2			Dollar Amount of Bond Levy
3. Local option capital project tax .....3			
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 ..... 4b			
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			

**PART II: RATE LIMIT CERTIFICATION**

5. Permanent rate limit in dollars and cents per \$1,000.....5	
6. Election date when your new district received voter approval for your permanent rate limit .....6	
7. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated</b> district.....7	

**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 tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters

**(see the back for worksheet for lines 4a, 4b, and 4c)**  
**File with your assessor no later than JULY 15, unless granted an extension in writing.**

## Worksheet for Allocating Bond Taxes

Debt service requirements 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>			

Debt service requirements 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

$$\frac{\text{Total A} = \$ \underline{\hspace{2cm}}}{\text{Total A + B} = \$ \underline{\hspace{2cm}}} = \frac{\text{Allocation \%}}{\hspace{2cm}\%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \quad (\text{enter on line 4a on the front})$$

$$\frac{\text{Total B} = \$ \underline{\hspace{2cm}}}{\text{Total A + B} = \$ \underline{\hspace{2cm}}} = \frac{\text{Allocation \%}}{\hspace{2cm}\%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \quad (\text{enter on line 4b on the front})$$

Total Bond Levy \$                      (enter on line 4c on the front)

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

Debt service requirements 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

Debt service requirements 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:

$$\frac{\text{Total A} = \$ \underline{9,850.00}}{\text{Total A + B} = \$ \underline{12,900.00}} = \frac{\text{Allocation \%}}{\underline{0.7636}\%} \times \text{Bond Levy} = \$ \underline{3,818.00} \quad (\text{enter on line 4a on the front})$$

$$\frac{\text{Total B} = \$ \underline{3,050.00}}{\text{Total A + B} = \$ \underline{12,900.00}} = \frac{\text{Allocation \%}}{\underline{0.2364}\%} \times \text{Bond Levy} = \$ \underline{1,182.00} \quad (\text{enter on line 4b on the front})$$

Total Bond Levy \$ 5,000.00 (enter on line 4c on the front)