

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

FORM OR-ED-50 2022-2023

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 _____ 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 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 tax2 | | | Dollar Amount of Bond Levy |
| 3. Local option capital project tax3 | | | |
| 4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a | | | |
| 4b. Levy for bonded indebtedness from bonds approved by voters after 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 limit6 | |
| 7. Estimated permanent rate limit for newly merged/consolidated 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 next page 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 | | | |
| Total A | | | |

Debt service requirements for bonds approved **on or after** October 6, 2001:

| | Principal | Interest | Total |
|--------------------|-----------|----------|-------|
| Bond Issue 1 | | | |
| Bond Issue 2 | | | |
| Bond Issue 3 | | | |
| Total B | | | |
| Total Bond (A + B) | | | |

Total Bonds

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

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

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 |
|-----------------------------|-----------|----------|----------|
| Bond A: Bond Issue 1 | | | |
| Bond Issue 2 | 5,000.00 | 500.00 | 5,500.00 |
| Bond Issue 3 | 3,000.00 | 250.00 | 3,250.00 |
| Total A | 1,000.00 | 100.00 | 1,100.00 |

Debt service requirements for bonds approved **on or after** October 6, 2001:

| | Principal | Interest | Total |
|-----------------------------|-----------|----------|-------------|
| Bond B: Bond Issue 1 | 3,000.00 | 50.00 | 3,050.00 |
| Total B | | | 3,050.00 |
| Total Bond (A + B) | | | \$12,900.00 |

Formula for determining the division of tax:

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

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

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