

Boundary Changes: Complying with ORS 308.225

Oregon Department of Revenue



Boundary changes are

- Changes to the boundaries of local districts with taxing authority.
- Examples of districts with taxing authority include:
 - Cities.
 - School districts.
 - Special districts (fire, water, sewer, etc.).
 - Counties.

Boundary changes subject to ORS 308.225 include:

- Formation of a new district.
- Consolidation or merger of two districts.
- Annexation of territory by a district.
- Withdrawal of territory from a district.
- Dissolution of a district.
- Establishment of tax zones within a district.

DOR's role in the 308.225 process

- DOR's obligation and authority is set out in ORS 308.225.
- DOR must approve the map and legal description for all boundary changes.
 - The legal description and map must match.
 - DOR does not compare the boundary change with other boundaries.

Boundary change approval process

- When a district proposes a boundary change, it must notify DOR and the county assessor.
 - Within 14 days, DOR or assessor must send the district a map on which to show the new boundaries, or
 - The district can download a map from ORMAP.net.
- The district must use either the map provided or the one from ORMAP.

Process (cont.)

- The final approved map and legal description of the new district boundary must be received by DOR by **March 31**.
 - The map and legal description are only final when no further corrections are necessary.
 - Can submit a legal description and map *early* for preliminary approval.
 - DOR may take up to 30 days to approve and five days to notify.

Process (cont.)

- Documents to submit:
 - DOR’s “Notice From Taxing Districts” form (Publication 150-504-407).
 - School districts also include “School District Boundary Change” form (Publication 150-504-056).
 - Governing body’s ordinance, order, or resolution approving the boundary change.
 - Legal description.
 - Map (from DOR, assessor, or ORMAP) showing new boundary.

Submit documents to DOR*

- Electronically via email to: boundary.changes@oregon.gov
- By mail to: Cadastral Information Systems Unit
Oregon Department of Revenue
PO Box 14380
Salem, OR 97309-5075

*Also submit a copy to the county assessor.

Legal description requirements

- The description must meet the statutory requirements. See ORS 308.225(2)(b) and OAR 150-308-0355.
- The description can be:
 - A metes and bounds description.
 - A PLSS description (using Township, Range, Section, Quarter section).
 - A subdivision lot and block, or partition plat description.
 - ✓ But NOT tax lot numbers.

Legal description requirements

- Other requirements for the legal description:
 - Point-of-beginning must be clear.
 - Bearings and distances, or points of call, are required for each course around the boundary (unless description is based on PLSS or subdivision plat).
 - If a deed is referenced, submit a copy of the deed.
 - Description must be consistent with most recently recorded deed.
 - Point-of-call to a road or highway must state which edge, or centerline.
 - Point-of-call to a river or stream must state ordinary high or low water line, or thread.
 - County boundaries may be taken from Oregon statutes; for example, “All of Wallowa County as described in ORS 201.320.”

Map requirements

- Base map(s) must be provided by DOR, the assessor, or downloaded from ORMAP.
- Map must contain sufficient information to confirm the map is an accurate representation of the legal description.
- Information may be added to the map if it is needed.
- Map must be marked to clearly identify the new boundary, as set out in the legal description.

Map requirements

- The point of beginning must be clearly marked on the map.
- The map must show the bearings and distances as set out in the legal description.
- Any DLC (Donation Land Claim) or PLSS (Section, Quarter) corners used in the legal description must also be shown on the map.
- Streets, creeks, railroads, etc., must be labeled on the map.
- If a deed reference is used as a point-of-call, the deed number must be on the map.

Correcting map and legal description errors

- DOR will help districts as much as possible to correct errors.
- Three types of errors.
 - Typographical errors.
 - Minor errors.
 - Major errors.

Typographical errors

- Clerical errors.
 - Transpositions.
 - A word or number left out.
 - Other minor clerical error in the legal description or map.
- Does not change the intent or meaning of the boundary change, which is clear even with the typo.
- Boundary changes with minor typographical errors are usually approved with a note requesting correction of the error.

Minor error

- Minor errors are:
 - Errors in the language that can cause misinterpretation;
 - Leave out critical information; or
 - Cause the description and map not to match.
- DOR will disapprove boundary changes with minor errors.
 - DOR will notify the district of the deficiencies.
 - District can resubmit with corrected documents.

Major errors

- Major errors are:
 - Errors in the boundary change such that the intent cannot be determined.
 - Examples include:
 - ✓ The wrong map.
 - ✓ Wrong legal description.
- DOR will disapprove boundary changes with major errors.
 - DOR will attempt to assist the district to make changes but may not be able to determine the correct action to take where the intent isn't clear.

Sample: Notice from Taxing Districts (top of form)

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: Sept. 9, 2019

District name
Speedy Rural Fire Protection District

Mailing address <u>123 Highway 28</u>	City <u>Somewhere</u>	State <u>OR</u>	ZIP <u>97000</u>
County name <u>Lake</u>	Second county name (if applicable) <u>Klamath</u>		
Contact person <u>Chief Randy Firefighter</u>	Second contact person (if applicable)		
Phone <u>541-555-1212</u>	Email <u>chief@srfpd.net</u>		
Ordinance/resolution/order	Planning file number		
Election date	Effective date		

Notes
Request for a preliminary review for an annexation. See attached property owner request for annexation.

Sample: Notice from Taxing Districts (bottom of form)

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:

Request to annex

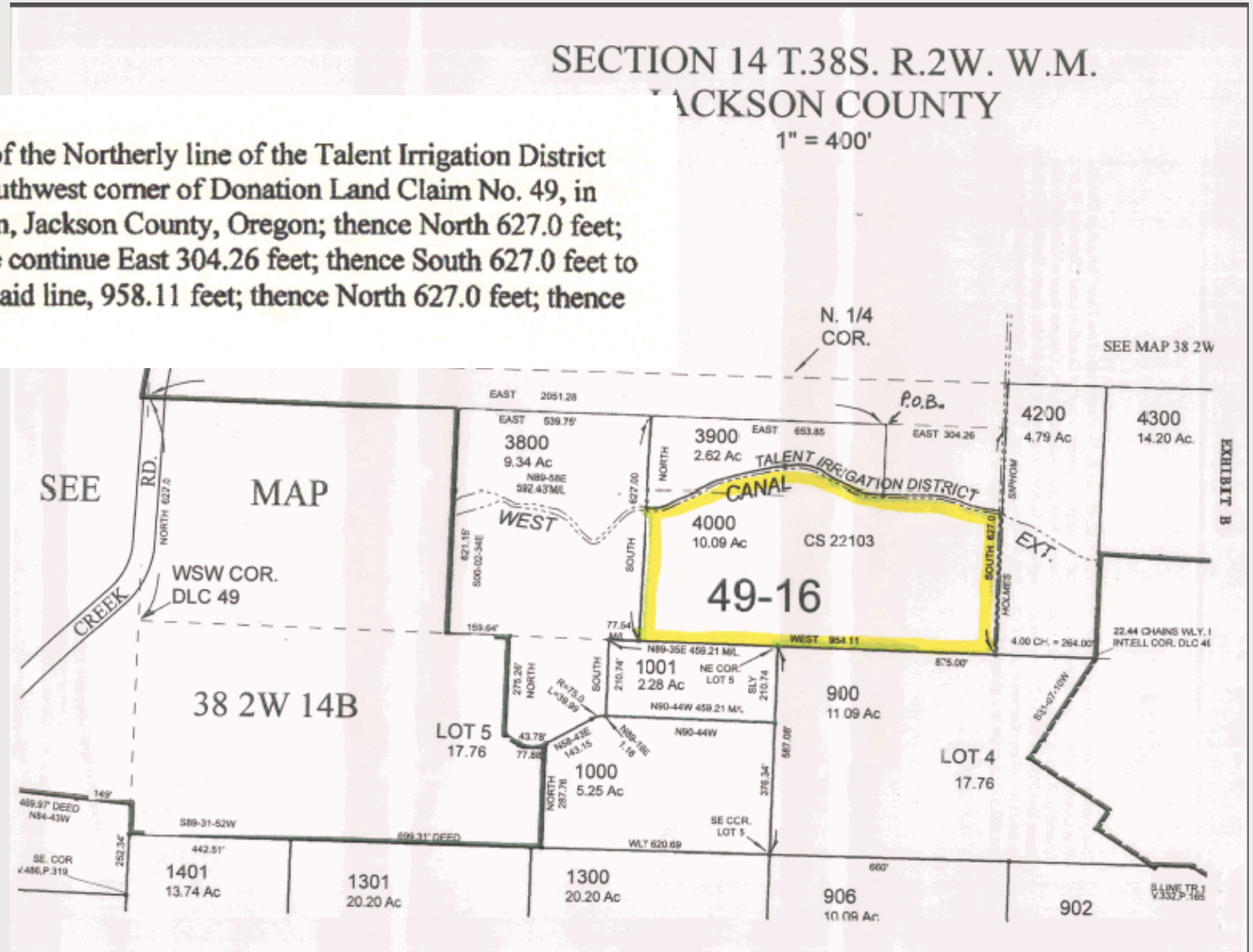
Email submission to:	Or Send to:	Contact us:
boundary.changes@oregon.gov	Oregon Department of Revenue Cadastral Information Systems Unit PO Box 14380 Salem OR 97309-5075	boundary.changes@oregon.gov Fax: (503) 945-8737

Some examples of maps and legal descriptions

- The CISU receives a variety of maps, such as surveyors' maps, plats, etc.
 - Remember that even if you are submitting a different type of map, you must also include a map from the DOR, assessor, or ORMAP with the area of the boundary change highlighted.
- The examples that follow show different ways to annotate a map to conform to the description of the boundary change.

Some examples of maps and legal descriptions

That portion of the following described tract lying Southerly of the Northerly line of the Talent Irrigation District West Canal Extension: Commencing at the most Westerly Southwest corner of Donation Land Claim No. 49, in Township 38 South, Range 2 West of the Willamette Meridian, Jackson County, Oregon; thence North 627.0 feet; thence East 2051.28 feet to the true point of beginning; thence continue East 304.26 feet; thence South 627.0 feet to the South line of said Donation Land Claim; thence West on said line, 958.11 feet; thence North 627.0 feet; thence East 653.85 feet to the true point of beginning.



Some examples of maps and legal descriptions

EXHIBIT A

LEGAL DESCRIPTION

Proposal No. A-3-13

PARCEL 2, PARTITION PLAT 1992-53, Multnomah County, OR



Some examples of maps and legal descriptions

Beginning at a point where the center of the County Road leading from Aumsville to Salem, Oregon, intersects with the South boundary line of the Donation Land Claim of Henry Smith and wife, in Township 8 South, Range 2 West of the Willamette Meridian in Marion County, Oregon; and running thence South 89° 29' East 5.57 chains; thence South 4.56 chains; thence North 89° 29' West 4.11 chains to the center of the County Road leading form Aumsville to Salem, Oregon; thence North 14° 45' West to the place of beginning.

Save and except the North one-half (N1/2) of the above described premises which was conveyed to Herman C. Lewis et us, by deed recorded December 17, 1949 in Volume 411, Page 435, Marion County, Oregon Deed Records.

Here is a survey that was updated using text boxes.

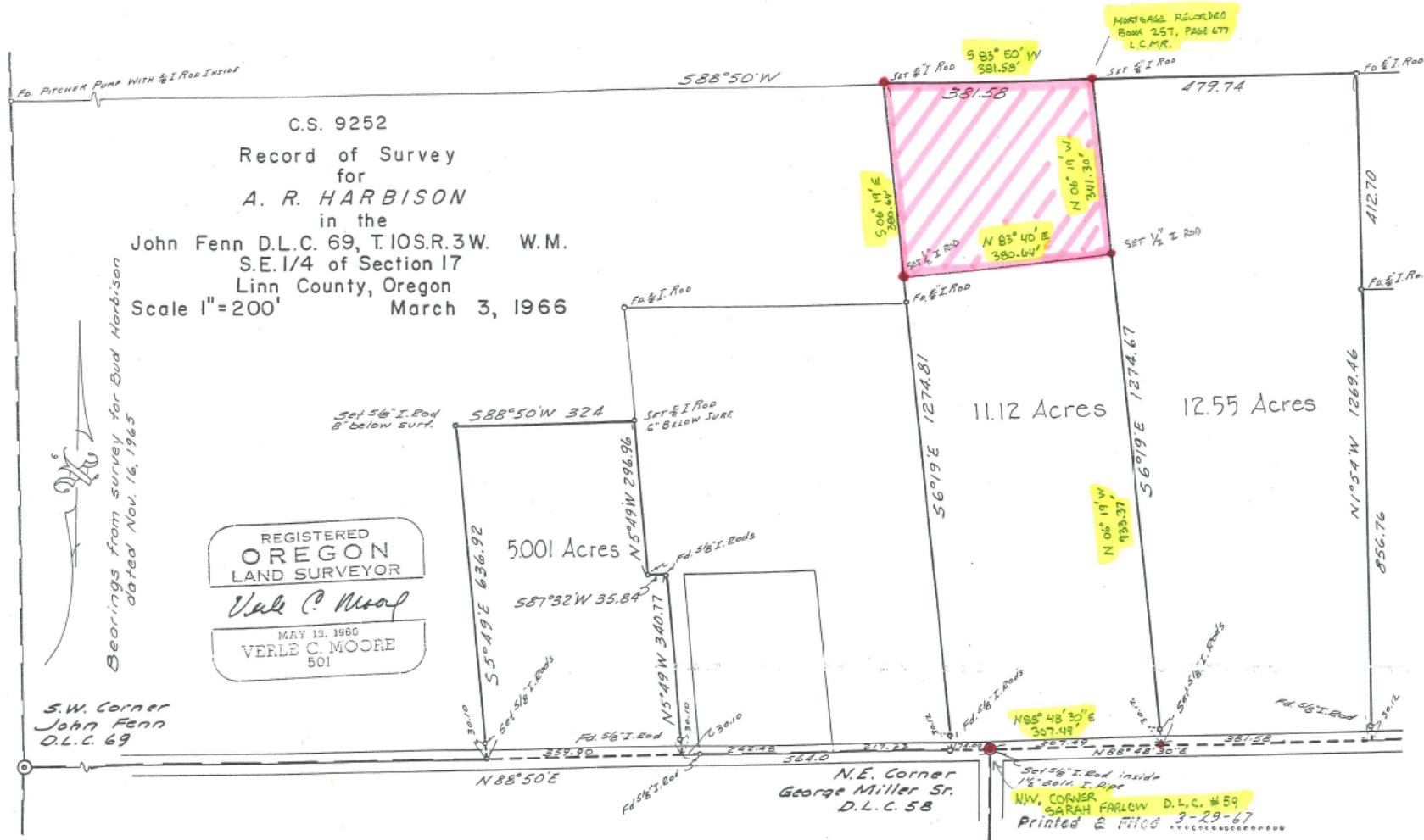


Some examples of maps and legal descriptions

Here is an example of a survey with handwritten bearings and distances that match the legal description.

An area of land in the NE ¼ and SE ¼ of Section 17, Township 10 South, Range 03 West, Willamette Meridian, City of Millersburg, Linn County Oregon. Being more particularly described as follows:

Beginning at the Northwest corner of the Sarah Farlow Donation Land Claim No. 59 in Township 10 South, Range 3 West of the Willamette Meridian, Linn County, Oregon; thence North 88°48'30" East on the North line of said claim 307.49 feet to a 5/8" iron rod; thence North 06°19' West 933.37 feet to a 1/2" iron rod marking the true point of beginning; thence North 06°19' West 341.30 feet to a 5/8" iron rod on the North line of that parcel described in Mortgage recorded in Book 257, Page 677, Linn County Mortgage Records; thence South 83°50' West along the North line of said parcel 381.58 feet to a 5/8" iron rod; thence South 06°19' East to a 1/2" iron rod which bears South 83°40' West 380.64 feet from the true point of beginning; thence North 83°40' East 380.64 feet to the true point of beginning.



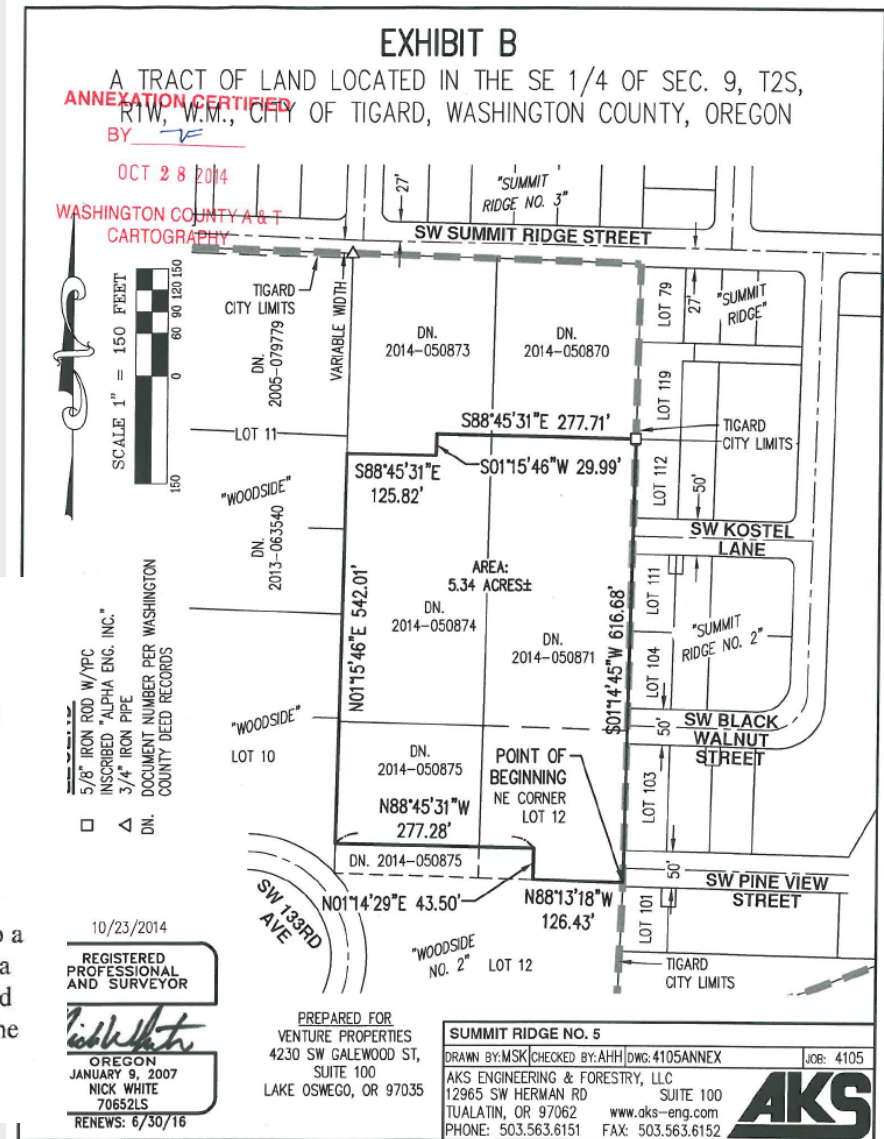
Some examples of maps and legal descriptions

This is an example of a map and legal description prepared by a surveyor.

EXHIBIT A

A tract of land located in the Southeast One-Quarter of Section 9, Township 2 South, Range 1 West, Willamette Meridian, Washington County, Oregon and being more particularly described as follows:

Beginning at the northeast corner of Lot 12 of the Plat of "Woodside No. 2", thence along the north line of said Lot 12 North 88°13'18" West 126.43 feet to a point; thence North 01°14'29" East 43.50 feet to a point on the westerly extension of the northerly right-of-way line of SW Pine View Street (25.00 feet from centerline); thence along said westerly extension of said northerly right-of-way line North 88°45'31" West 277.28 feet to a point on the east line of Lot 10 of the Plat of "Woodside"; thence along said east line and the east line of Lot 11 of said Plat North 01°15'46" East 542.01 feet to a point; thence South 88°45'31" East 125.82 feet to a point; thence North 01°15'46" East 29.99 feet to a point; thence South 88°45'31" East 277.71 feet to 5/8 inch iron rod with a yellow plastic cap inscribed "ALPHA ENG. INC." at the northwest corner of Lot 112 of the Plat of "Summit Ridge No. 2", and the City of Tigard City Limits; thence along the west line of said Plat and said City Limits South 01°14'45" West 616.68 feet to the Point of Beginning.



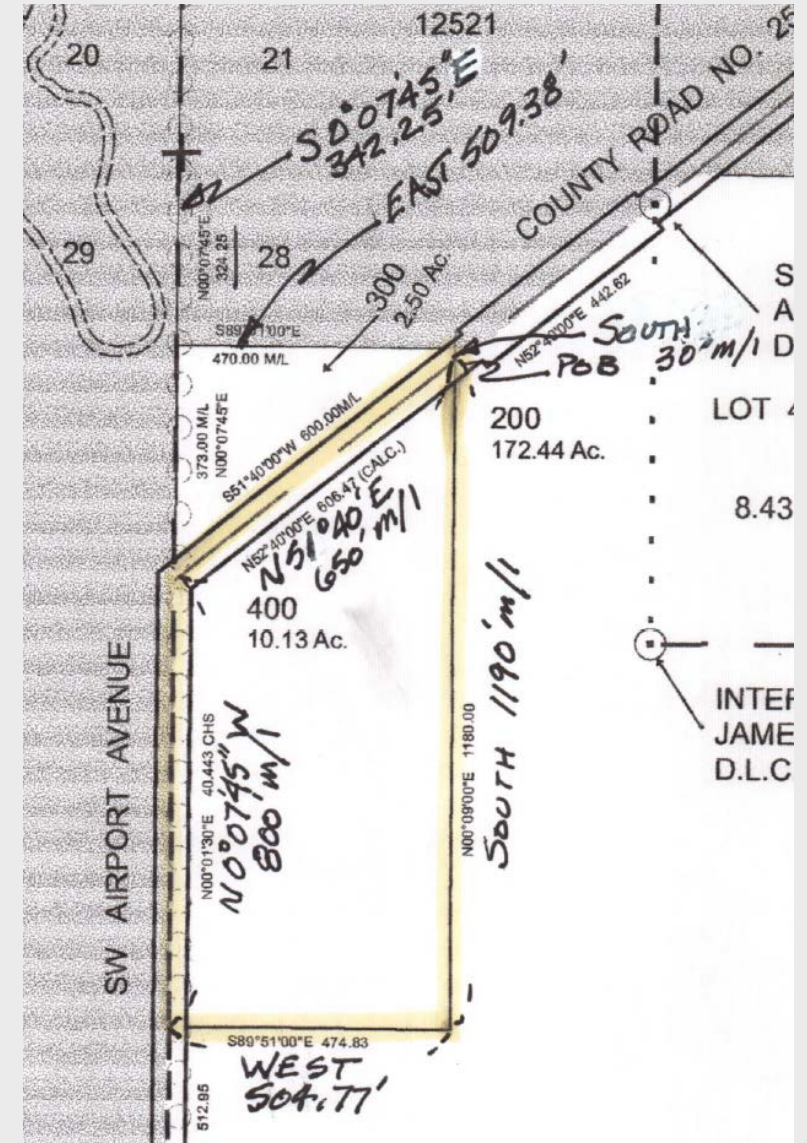
Some examples of maps and legal descriptions

Here is an assessor's map that was updated with handwritten bearings and distances in order to match the legal description exactly.

TOGETHER WITH
(T12SR5W Sec 28 TL 400)

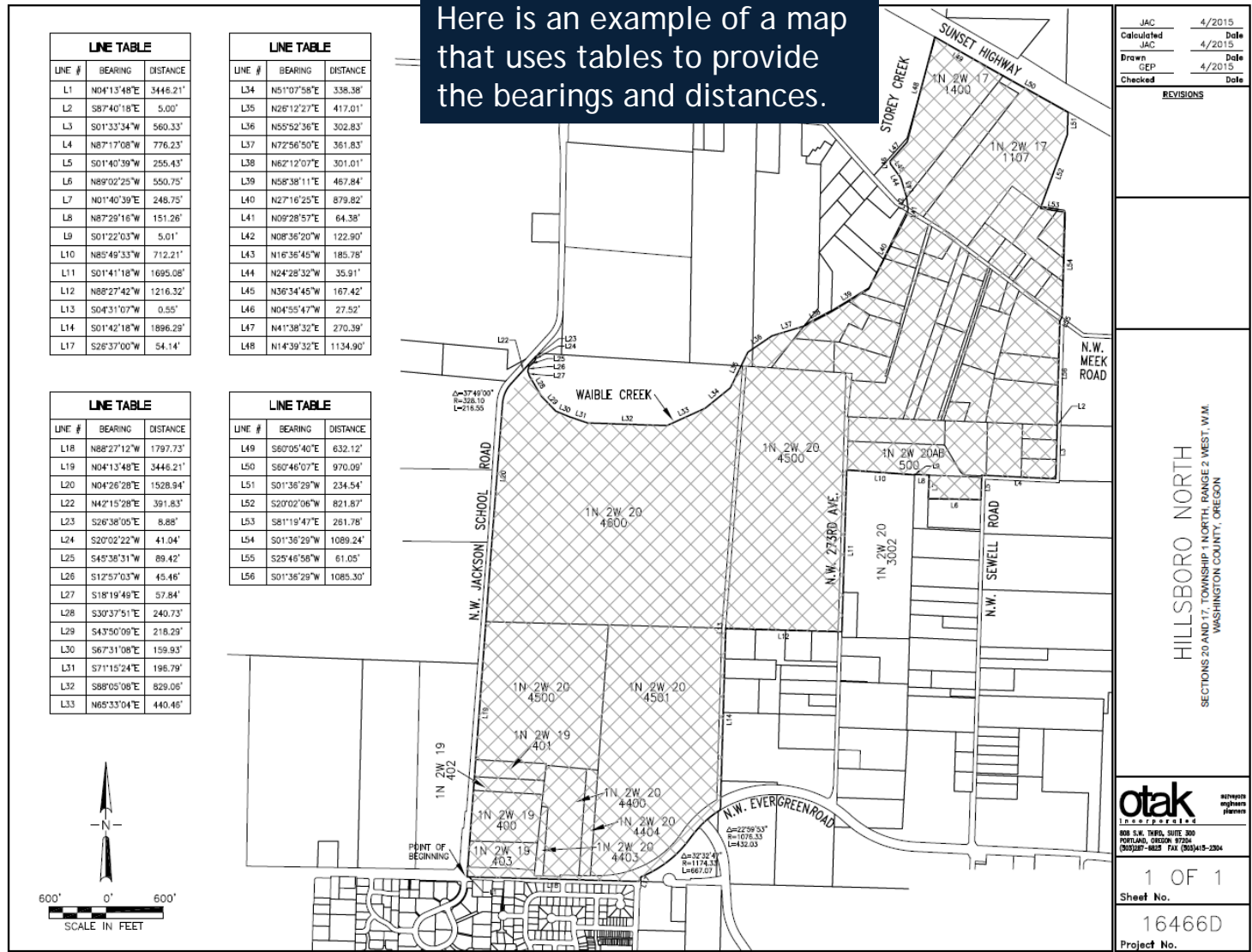
Beginning at the intersection of the center line of County Road No. 25280 and the east line that property described in the deed recorded as M-436232-08, Deed Records of Benton County, Oregon, said point lying South 0°07'45" East 324.25 feet and East 509.38 feet and South 30 feet, more or less, from the corner to Sections 20, 21, 28 and 29, Township 12 South, Range 5 West, Willamette Meridian, Benton County, Oregon; thence along the east line of M-436232-08, South 1190 feet, more or less, to the southeast corner thereof, thence West 504.77 feet, more or less, to the line between Sections 28 and 29 and the center line of County Road 25280; thence along the center of said County Road, North 0°07'45" West 800 feet, more or less, to an angle point in said center line;

thence North 51°40' East 650 feet, more or less, to the point of beginning.



Some examples of maps and legal descriptions

Here is an example of a map that uses tables to provide the bearings and distances.



Additional information

- Boundary Change Information handbook (150-504-405).
- Boundary Change Checklist (150-504-408).
- Notice From Taxing Districts (150-504-407).
- Boundary Changes - Schools (supplemental form required for schools)(150-504-056).
- ORS 308.225.
- OAR 150-308-0350 and OAR 150-308-0355.
- ORMAP.net website for obtaining maps.
- DOR / CISU.

Email: boundary.changes@oregon.gov

Website: <https://www.oregon.gov/DOR/programs/property/Pages/boundary-change.aspx>