

Boundary Change Information

Oregon Department of Revenue
2010

Boundary Changes Are

- ▶ Changes to the boundaries of local governments with taxing authority
- ▶ Types of Boundary Changes:
 - Cities
 - School Districts
 - Special Districts
 - Counties

What is DOR's Role in the process?

- ▶ DOR's role and authority is outlined in [ORS 308.225](#)
- ▶ DOR must approve the map and legal description for all boundary changes
- ▶ DOR has rule making authority to establish guidelines that regulate the filing and approval process

What needs to be submitted and when?

- ▶ The boundary changes must be submitted to DOR and the County Assessor(s) in final approved form by March 31st of the tax year for which the boundary change is to occur
- ▶ Boundary Changes should be submitted with the Notice From Taxing Districts form.
- ▶ Submit Boundary Change requests to DOR at:
 - Email address: boundary.changes@dor.state.or.us
 - Mailing address:
Cadastral Information Systems Unit
Oregon Department of Revenue
P.O. Box 14380
Salem, OR 97309-5075
- ▶ See [ORS 308.225](#) for more information on dates

Notice From Taxing Districts

Boundary change packets must be received by the Department of Revenue and the County Assessor(s) by March 31st

Notice from Taxing District

District Name:	
Mailing Address:	
County Name:	
Contact Person:	
Phone Number:	
Email:	
Ordinance/Resolution/Order:	
Planning file number:	
Election Date:	
Effective Date:	
Notes:	

Boundary: Change Proposed Change
 Preliminary Review Delayed Annexation

The change is for:

<input type="checkbox"/>	Formation of a new district
<input type="checkbox"/>	Annexation of territory to a district
<input type="checkbox"/>	Withdrawal of territory from a district
<input type="checkbox"/>	Dissolution of a district
<input type="checkbox"/>	Transfer
<input type="checkbox"/>	Merge
<input type="checkbox"/>	Establishment of Tax Zone

Documents included:

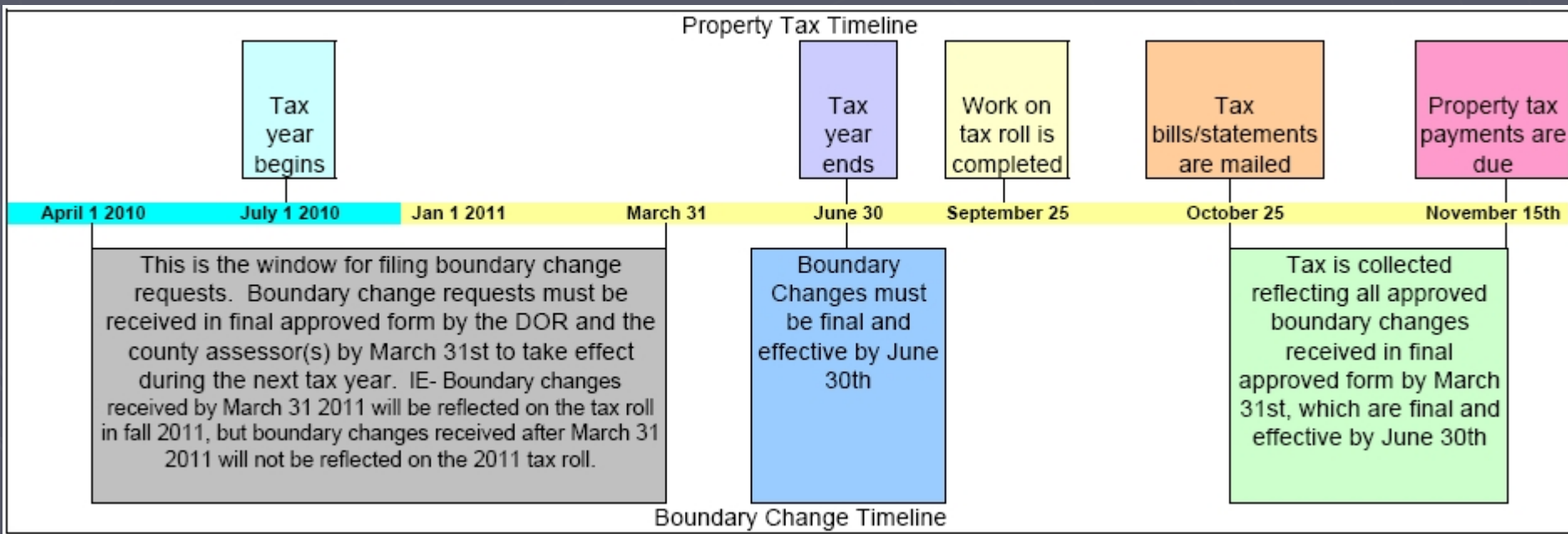
<input type="checkbox"/>	Ordinance/Resolution/Order
<input type="checkbox"/>	Map of Boundary Change (shows point of beginning and all bearings and distances.)
<input type="checkbox"/>	Legal description of Boundary Change

FOR DOR USE ONLY:

Prepared by:			
DOR File Number:			
Date Received:			
Date Approved:			
Date Disapproved:			
Notes:			

- ▶ Use this form as the cover sheet for your submission
- ▶ This form contains all the vital information we need to process your review

Timeline for Boundary Changes



What is “final approved form”?

- ▶ Final approved form means three things:
 1. The boundary change has been approved by the entity that has authority over boundary changes for your type of district (IE- city, county, esd, etc.). The signed order, ordinance, or resolution with adoption date and effective date should be submitted to the Department and the county Assessor. If an election is to occur, the documents still must be submitted prior to March 31.

What is “final approved form”? cont.

- ▶ Final approved form means three things:
 2. The boundary change description and maps have been prepared to the specifications of [ORS 308.225\(2\)\(b\)](#) and submitted to the DOR and county Assessor(s).
 3. The effective date of the boundary change is prior to July 1 of the tax year for which the boundary changes are being filed. If an election is to be held, the election results must be known prior to July 1.

What are the requirements for the map?

- ▶ The map clearly identifies the area of the boundary change, as called out in the legal description
- ▶ The legal description can be verified by the submitted map.
- ▶ What's required of the map?
 - The point of beginning is clearly identifiable on the map
 - The bearings and distances used in the legal description are shown on the map and match exactly
 - Any DLC or PLSS corners used in the legal description are shown on the map
 - Streets, creeks, rail roads, etc. are labeled on the map

What are the requirements for the legal description?

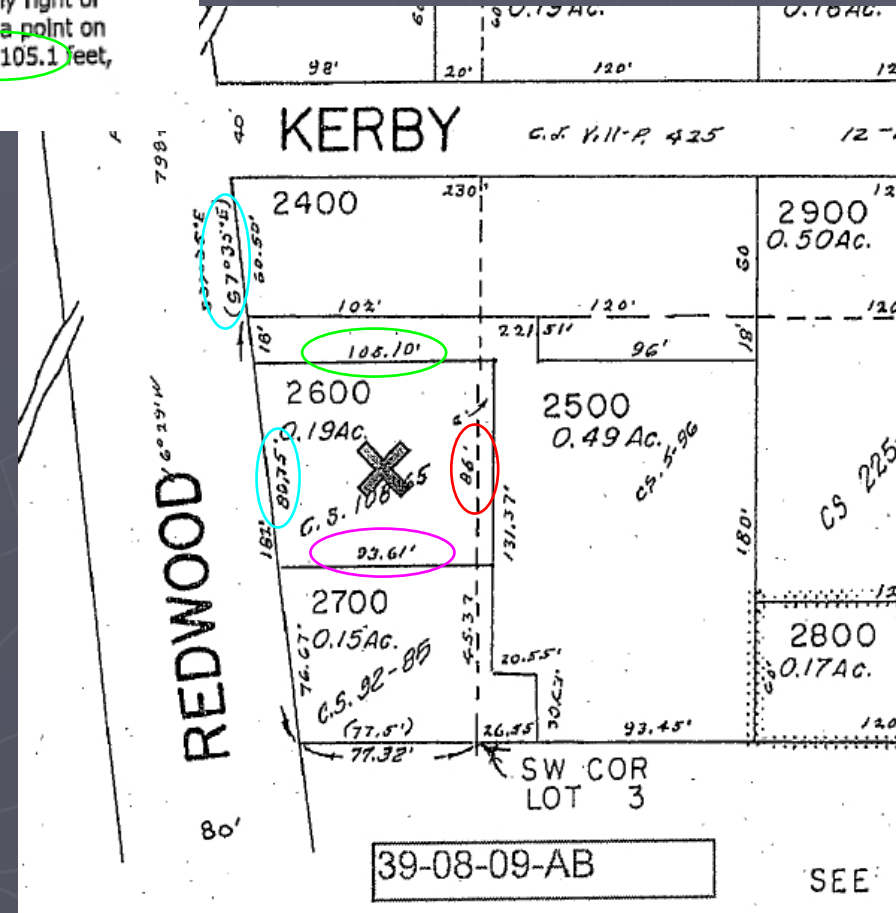
- ▶ The description is a valid legal description by statute
- ▶ A valid legal description can be:
 - A metes and bounds description
 - A PLSS description
 - A subdivision lot and block, or partition plat parcel description
- ▶ See [ORS 308.225 \(2\)\(b\)](#) and [ORS 93.600](#) for more information about legal descriptions

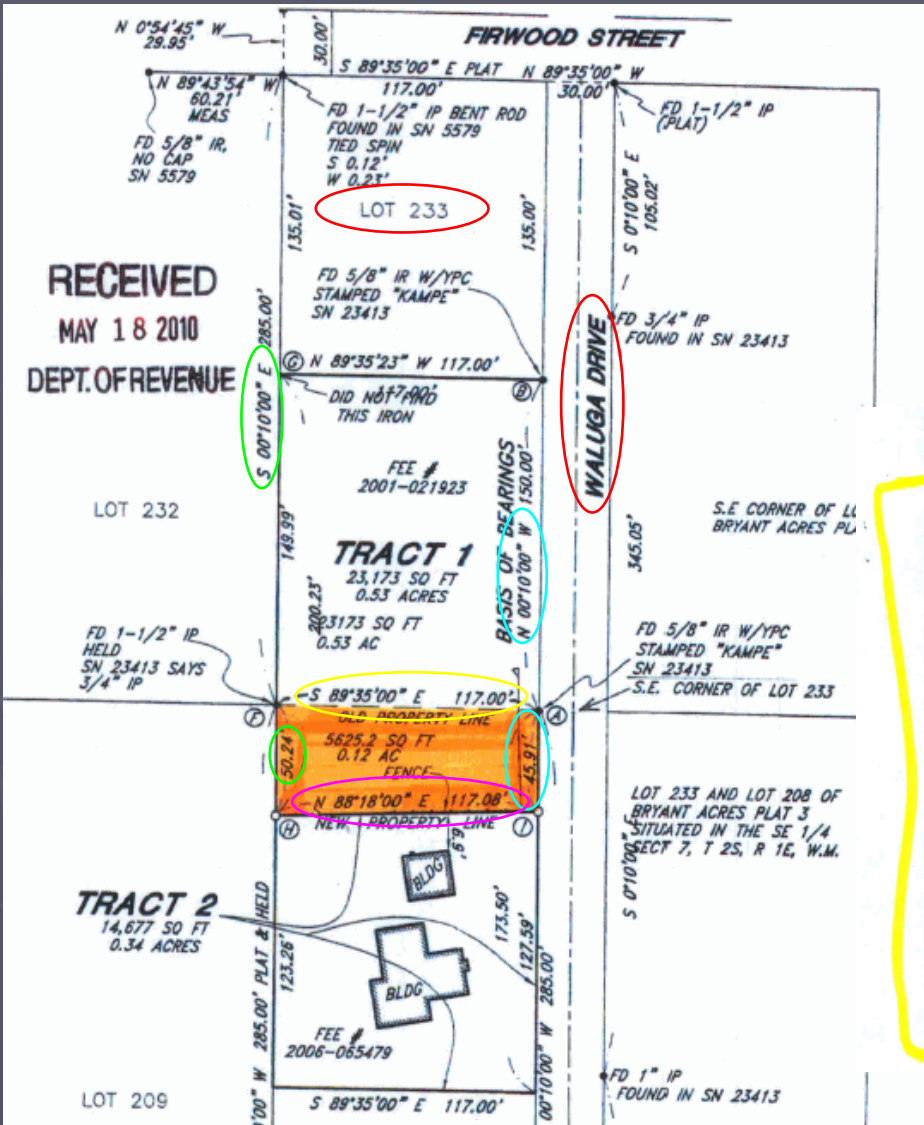
Some examples of maps and legal descriptions...

EXHIBIT A

LEGAL DESCRIPTION:

A tract of land situated partly in Government Lot 3 and partly in JAMES KERBY D.L.C. NO. 37, all in Section 9, Township 39 South, Range 8 West, of the Willamette Meridian, Josephine County, Oregon, described as follows: Beginning at a point which is 6 feet East and 162 feet North of the Southwest corner of said lot; thence South 86 feet; thence West 93.61 feet, more or less, to the Easterly right of way line of the Redwood Highway; thence North 7°35'00" West 86.75 feet, more or less, to a point on the said right of way line which point is directly West of the point of beginning; thence East 105.1 feet, more or less, to the point of beginning.





RECEIVED
MAY 18 2010
DEPT. OF REVENUE

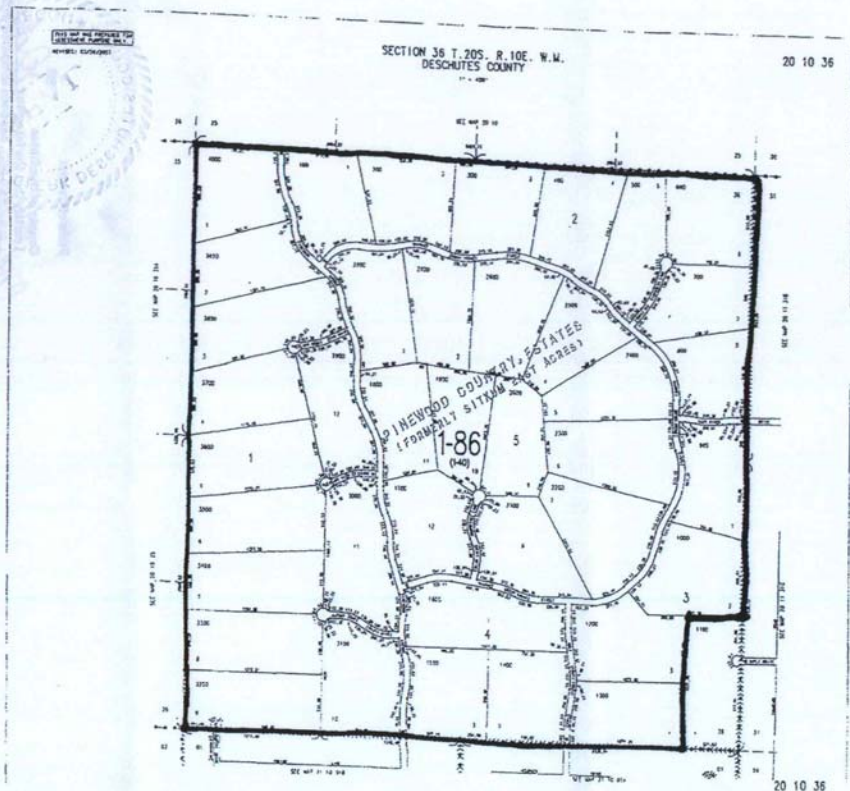
Section 1. Legal Description of Properties to be Annexed: The real property described as follows is hereby annexed to the City of Lake Oswego:

A tract of land being part of Lot 208 of Bryant Acres Plat 3 (Plat #442), situated in the southeast quarter of Section 7, Township 2 South, Range 1 East of the Willamette Meridian, Clackamas County, Oregon, being more particularly described as follows:

- Beginning at the intersection of the south line of Lot 233 of Bryant Acres Plat 3 and the westerly right of way line of Waluga Drive (30.00 feet wide) (formerly known as Bryant Way);
- thence South 00° 10' 00" East, along said westerly right of way line of Waluga Drive, 45.91 feet;
- thence leaving said right of way line, South 88° 18' 00" West, 117.08 feet to the westerly line of said Lot 208;
- thence along said westerly lot line, North 00° 10' 00" West, 50.24 feet to the southwest corner of said Lot 233;
- thence along the southerly lot line of said Lot 233, South 89° 35' 00" East, 117.00 feet to the point of beginning.

All of the lots, blocks and roads in the official plat of Pinewood Country Estates (originally platted at Sitkum East Acres) in Section 36, Township 20 South, Range 10 E. Willamette Meridian, Deschutes County, Oregon EXCEPTING THEREFROM Lot 5, Block 3 of Pinewood Country Estates and that portion of Maple Drive therein encircled by said Lot 5.

Page 1 of 1 Exhibit B of Order No. 2010-011



Additional information Links:

- ▶ [Boundary Change Information](#) handbook
- ▶ Notice From Taxing Districts coversheet
- ▶ [ORS 308.225](#)
- ▶ [ORMAP](#) website for obtaining maps
- ▶ DOR
 - CISU
 - Phone: 503-945-8297
 - Email: boundary.changes@dor.state.or.us
 - Website: <http://www.oregon.gov/DOR/PTD/cartog.shtml>
 - Finance and Taxation
 - Phone: 503-945-8293
 - Email: Finance.taxation@state.or.us