

Evolution of a Taxing District

As the boundaries of taxing districts change and evolve there are dates to be considered as well as processes that must be followed for those changes to be reflected on the tax roll. Whenever a change is made to the boundary of a taxing district, there is one thing that must be done; the County Assessor and Department of Revenue shall be notified. This notification process is outlined in statute ORS 308.225. Just to touch on some of the more salient points, here are a few items that should be submitted with each filing and how the filing date can affect the tax roll. (A slideshow is available from DOR that walks through the entire process. <http://www.oregon.gov/DOR/PTD/cartog.shtml>)

What should be submitted:

- 1. Notice from Taxing District** – This is a cover sheet for boundary changes that provides key points of information to the DOR reviewer.
- 2. Legal Description** – Township, Range, and Section should be included with any description type provided. Any points or called bearing and distance given should also be shown on the map that is submitted. (There are several options for legal description types that are acceptable; please read the statute for specific details.)
- 3. Map** – An accurate map shall be provided. An “accurate” map is a map that is large enough scale that all dimensions and points of call can be easily seen and interpreted. If bearings and distances are given in the legal description, they should show the same on the map. If you are preparing to file a boundary change and would like a map of the area to mark up and submit, the Department of Revenue will provide you with one within 14 days of notification.
- 4. Ordinance/Resolution** – Often the legal descriptions are part of an Ordinance or Resolution; we suggest that Legal Descriptions be provided as an “Exhibit” in the Ord/Res so that if changes need to be made to the legal description, the Ord/Res will not need to be re-written and signed by the appropriate authorities.

Information about dates:

All of this information must be provided to DOR and the Assessor no later than **March 31** to take effect during the next tax year. If it's not, it can't be considered for the tax roll until the following year. See the timeline below for a better understanding of dates.

Boundary changes submitted which are not effective prior to **March 31st**, but are certain to become final and effective prior to **July 1st** of the same year (this would also include boundary changes pending the result of a vote that is scheduled before **July 1st**) are considered Proposed Boundary Changes and are still subject to the March 31 submission deadline.

This articles main function has been to inform you of some key points and some of the most common misconceptions about the boundary change process. Please read ORS 308.225 and visit DOR CISU website to see the slideshow as well as the Boundary Change Information booklet for more official and specific details. <http://www.oregon.gov/DOR/PTD/cartog.shtml>