

BEFORE THE COUNCIL OF THE
METROPOLITAN SERVICE DISTRICT

AN ORDINANCE AMENDING ORDINANCE NO.)
91-390A ADOPTING THE FY 1991-92)
BUDGET AND LEVYING AD VALOREM TAXES)
FOR THE PURPOSE OF REVISING THE)
TIMEFRAME UPON WHICH TAXES ARE)
LEVIED ON PROPERTIES WITHIN THE)
DISTRICT)

ORDINANCE NO. 91-419

Introduced by Rena Cusma,
Executive Officer

WHEREAS, The Council of the Metropolitan Service District has reviewed and adopted the budget for the fiscal year 1991-92; and

WHEREAS, The adoption ordinance must state the timeframe upon which taxes will be levied on properties within the District; and

WHEREAS, The passage of Ballot Measure 5, Property Tax Limitation Measure, has revised this timeframe; and

WHEREAS, The date stipulated in Ordinance 91-390A, adopting the fiscal 1991-92 budget and levying ad valorem taxes is inconsistent with Ballot Measure 5; now, therefore,

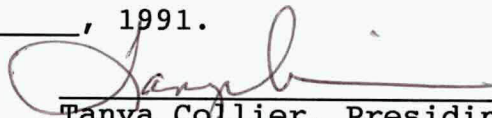
THE COUNCIL OF THE METROPOLITAN SERVICE DISTRICT HEREBY ORDAINS:

1. That Ordinance No. 91-390A is hereby amended revising the date upon which taxes will be levied on properties within the district from 1:00 a.m., January 1, 1990, to "for the 1991-92 tax year" as recommended by the Oregon Department of Revenue.

2. This Ordinance being necessary for the immediate preservation of the public health, safety and welfare, an emergency is declared to exist, and this Ordinance takes effect upon passage.

ADOPTED by the Council of the Metropolitan Service District this

12th day of September, 1991.



Tanya Collier, Presiding Officer

ATTEST:



Clerk of the Council

FINANCE COMMITTEE REPORT

ORDINANCE NO. 91-419, AMENDING ORDINANCE NO. 91-390A, ADOPTING THE FY 1991-92 BUDGET AND LEVYING AD VALOREM TAXES, FOR THE PURPOSE OF REVISING THE TIMEFRAME UPON WHICH TAXES ARE LEVIED ON PROPERTIES WITHIN THE DISTRICT

August 16, 1991

Presented by: Councilor Hansen

COMMITTEE RECOMMENDATION: At its meeting of August 15, 1991, the Finance Committee voted 3-0 to recommend Council adoption of Ordinance No. 91-419. Voting were Councilors Hansen, Devlin, and Wyers. Councilors Van Bergen and Buchanan were excused.

COMMITTEE DISCUSSION/ISSUES: Kathy Rutkowski presented the staff report, saying the ordinance corrected a typographical error in the budget ordinance. Ordinance 91-390A listed the date upon which property taxes will be levied as January 1, 1990, instead of January 1, 1991. In seeking advice on how to change the date in the ordinance, staff was advised by the Oregon Department of Revenue to use the words "for the 1991-92 tax year." The tax assessors for Multnomah, Clackamas, and Washington counties have been notified of the change. Staff is advised that there will be no problem as a result of the typographical error.

Vice-Chair Hansen opened the public hearing, and no one testified. There was no Council discussion.

STAFF REPORT

CONSIDERATION OF ORDINANCE NO. 91-419 AMENDING ORDINANCE NO. 91-390A, ADOPTING THE FY 1991-92 BUDGET AND LEVYING AD VALOREM TAXES, FOR THE PURPOSE OF REVISING THE TIMEFRAME UPON WHICH TAXES ARE LEVIED ON PROPERTIES WITHIN THE DISTRICT

Date: July 26, 1991

Presented by: Jennifer Sims

FACTUAL BACKGROUND AND ANALYSIS

The ordinance adopting the annual budget requires that a date be stipulated upon which taxes will be levied on properties within the District. Prior to the passage of Ballot Measure 5, the property tax limitation measure, the date by law was January 1 of the year in which the budget was adopted.

Subsequent to the adoption of the budget, we were notified by the Tax Supervising Conservation Commission (TSCC) that the date reflected in Ordinance 91-390A was in error. This Ordinance stated a date of January 1, 1990, instead of January 1, 1991. However, under Measure 5, the date will be changed to July 1.

The Oregon Department of Revenue has recommended we revise the date but use the wording "for the 1991-92 tax year" for this transition period. Beginning FY 1992-93, the date will become July 1 of the year the budget is adopted.

The tax assessors for Multnomah, Clackamas and Washington Counties have been notified in advance of this revision. Certified copies of this ordinance will be filed with each assessor's office and the TSCC. We have been advised that there will be no problems as a result of this typographical error.

EXECUTIVE OFFICER'S RECOMMENDATION

The Executive Officer recommends adoption of Ordinance 91-419, amending Ordinance No. 91-390A for the purpose of revising the timeframe upon which taxes are levied on properties within the District.