

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

**RESOLUTION NO. 09-147**

Authorizing Advance Distribution of Property Tax Funds from the Multnomah County General Fund to Districts Receiving a Levy of \$75,000 or Less as Allowed Under ORS 311.392

**The Multnomah County Board of County Commissioners Finds:**

- a. ORS 311.392 allows for the advance distribution of property tax monies from the County General Fund to taxing districts if, in the discretion of the County, it is more economical to do so.

**The Multnomah County Board of Commissioners Resolves:**

1. The Chief Financial Officer is authorized and directed to distribute funds on or before December 1 each year, in advance, to those various tax levying districts whose annual levies are \$75,000 or less, commencing in the fiscal year 2009-10 and thereafter. In addition, the Chief Financial Officer is ordered to deduct from the levy the three percent discount, which would have been given had all the taxes been paid by November 15 of the fiscal year.
2. The Tax Collector is ordered to revise the tax distribution schedule so that all taxes advanced by the Multnomah County General Fund will be allocated to the Multnomah County General Fund when collected.

ADOPTED this 3rd day of December, 2009.



BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

  
\_\_\_\_\_  
Ted Wheeler, Chair

REVIEWED:

AGNES SOWLE, COUNTY ATTORNEY  
FOR MULTNOMAH COUNTY, OREGON

By   
\_\_\_\_\_  
Agnes Sowle, County Attorney

SUBMITTED BY:

Mindy Harris, Interim DCM Director/Chief Financial Officer

<b>Multnomah County Advance Recovery for Tax Year 2009-10</b>					
<b>Name</b>	<b>Tax Dist Code #</b>	<b>Tax Fund Code</b>	<b>Imposed Tax Levy</b>	<b>3% Discount</b>	<b>Net</b>
Alto Park Water District	144	5000	\$ 32,738.57	\$ (982.16)	\$ 31,756.41
City of Maywood Pk.	128	2130	\$ 43,601.23	\$ (1,308.04)	\$ 42,293.19
City of Milwaukie	129	2150	\$ 49,607.86	\$ (1,488.24)	\$ 48,119.62
City of Milwaukie Bonds	129	2152	\$ 5,243.83	\$ (157.31)	\$ 5,086.52
Clackamas County ESD	307	2500	\$ 7,093.30	\$ (212.80)	\$ 6,880.50
Clackamas Fire Protection District #1 JT	138	6120	\$ 39,181.23	\$ (1,175.44)	\$ 38,005.79
Clackamas Fire Protection District #1 JT Bonds	138	6120	\$ 1,347.10	\$ (40.41)	\$ 1,306.69
Columbia Drainage	501	7040	\$ 452.20	\$ (13.57)	\$ 438.63
Hillsboro School District #1J	378	4600	\$ 1,535.57	\$ (46.07)	\$ 1,489.50
Hillsboro School District #1J Bonds	378	4600	\$ 419.06	\$ (12.57)	\$ 406.49
Hillsboro School District #1J Bonds New	378B	4600	\$ 348.20	\$ (10.45)	\$ 337.75
Lusted Water District	151	5400	\$ 23,386.84	\$ (701.61)	\$ 22,685.23
Mobile Home Ombudsman Acct	586	7300	\$ 25,656.21	\$ (769.69)	\$ 24,886.52
NW Regional ESD	305	3150	\$ 50,526.09	\$ (1,515.78)	\$ 49,010.31
NW Regional ESD Cancel & Omit	305	3150	\$ 1.77	\$ (0.05)	\$ 1.72
Oregon Department of Forestry	509/510	6510	\$ 67,800.76	\$ (2,034.02)	\$ 65,766.74
Skyline Crest Road District #1	169	7160	\$ 4,280.54	\$ (128.42)	\$ 4,152.12
<b>Total</b>			<b>\$ 353,220.36</b>	<b>\$ (10,596.63)</b>	<b>\$ 342,623.73</b>

Prepared by: Claire Goldsmith Date: 11-19-09  
Reviewed by: \_\_\_\_\_ Date: \_\_\_\_\_

**ANNUAL DISTRIBUTION PERCENTAGE SCHEDULE**  
(OTC path 10.1.1.17)

Tax Year 2009-10							
DISTRICT NAME	Taxing District Code on Summary	Tax Fund Code	Levy Amount	TSCC Allocation	Advance Recovery	Net Distribution	Distribution Percentage
Multnomah County	170	8010	\$230,957,568.27			230,957,568.27	0.193322568938
Multnomah County Advance Recovery	170	8020	\$0.00		353,220.36	353,220.36	0.000295662393
Multnomah County TSCC Allocation	170	8025	\$0.00	93,668.94		93,668.94	0.000078405398
Personal & Ind Prop Penalties (511,512,513 & LFP)	511	8030	\$969,476.58			969,476.58	0.000811498425
Multnomah County Library Local Option	170L	8101	\$41,381,417.10			41,381,417.10	0.034638232121
Multnomah County General Obligation Debt Levy	170	8104	\$9,250,613.06			9,250,613.06	0.007743207094
Multnomah County - Cancel & Omit	170	8105	\$343,480.73			343,480.73	0.000287509856
Dunthorpe Riverdale Service District Sewer	530	8160	\$771,151.17	(250.00)		770,901.17	0.000645281277
Mid-County Street Lighting	561	8200	\$350,732.30	(250.00)		350,482.30	0.000293370506
Port of Portland	101	1001	\$3,758,658.22	(3,698.24)		3,754,959.98	0.003143081714
Port of Portland Cancel & Omit	101	1004	\$4,485.16			4,485.16	0.000003754294
Metro Service District	143	1100	\$5,091,393.33	(2,727.32)		5,088,666.01	0.004259457669
Metro Service District Bonds	143	1102	\$18,474,146.62			18,474,146.62	0.015463747346
Metro Service District Cancel & Omit	143	1105	\$27,552.19			27,552.19	0.000023062505
Tri Met Bonds	198	1152	\$4,677,989.17	(5,851.66)		4,672,137.51	0.003910803325
Tri Met Cancel & Omit	198	1155	\$5,461.94			5,461.94	0.000004571906
City of Fairview	125	2000	\$1,976,398.74	(500.00)		1,975,898.74	0.001653922074
City of Fairview Sewer Liens	525	2003	\$6,128.00			6,128.00	0.000005129430
City of Fairview Cancel & Omit	125	2005	\$0.00			0.00	0.000000000000
City of Gresham	126	2050	\$23,475,818.39	(3,083.33)		23,472,735.06	0.019647805766
City of Gresham Bonds	126	2052	\$0.00			0.00	0.000000000000
City of Gresham Delinquent Sewer	524	2051	\$168,618.26			168,618.26	0.000141141576
City of Gresham Urban Renewal	626	2054	\$2,411,567.06	(250.00)		2,411,317.06	0.002018388105
City of Gresham Cancel & Omit	126	2055	\$13,123.12			13,123.12	0.000010984681
City of Lake Oswego	127 & 192	2100	\$1,430,846.00			1,430,846.00	0.001197686772
City of Lake Oswego Bonds	127 & 192	2102	\$201,008.07			201,008.07	0.000168251727
City of Lake Oswego Urban Renewal	191	2103	\$22,358.20			22,358.20	0.000018714886
City of Lake Oswego Cancel & Omit	127	2105	\$13,242.70			13,242.70	0.000011084775
City of Maywood Pk.	128	2130	\$44,101.23	(500.00)	(43,601.23)	0.00	0.000000000000
City of Milwaukie	129	2150	\$49,607.86		(49,607.86)	0.00	0.000000000000
City of Milwaukie Bonds	129	2152	\$5,243.83		(5,243.83)	0.00	0.000000000000
City of Portland	130	2201	\$304,122,324.58	(29,412.26)		304,092,912.32	0.254540361869
City of Portland Delinquent Sewer	130	2203	\$265,860.56			265,860.56	0.000222538048
City of Portland Bonds	130	2206	\$9,527,214.11			9,527,214.11	0.007974735447
City of Portland Childrens Fund Local Option	130L	2211	\$14,257,508.09			14,257,508.09	0.011934218528
City of Portland Parks Local Option	130M	2212	\$0.00			0.00	0.000000000000
City of Portland Cancel & Omit	130	2215	\$433,218.75			433,218.75	0.000362624885
City of Portland Urban Renewal	171	2222	\$92,192,628.34	(6,409.22)		92,186,219.12	0.077164289674
City of Portland Urban Renewal Special	173	2223	\$14,458,713.02			14,458,713.02	0.012102636711
City of Troutdale	131	2250	\$4,064,455.74	(517.96)		4,063,937.78	0.003401710961
City of Troutdale Bonds	131	2252	\$672,430.81			672,430.81	0.000562856860
City of Troutdale Urban Renewal	631	2253	\$38,494.02	(250.00)		38,244.02	0.000032012080
City of Troutdale Cancel & Omit	131	2255	\$1,897.13			1,897.13	0.000001587989
City of Wood Village	132	2300	\$754,018.35	(500.00)		753,518.35	0.000630731022
City of Wood Village Cancel & Omit	132	2305	\$797.94			797.94	0.000000667914
Clackamas County ESD	307	2500	\$7,093.30	0.00	(7,093.30)	0.00	0.000000000000
Mult County ESD (Elem & High combined)	304	3100	\$24,579,111.98	(2,149.64)		24,576,962.34	0.020572096995
Mult County ESD Cancel & Omit	304	3105	\$29,063.06			29,063.06	0.000024327176
NW Regional ESD	305	3150	\$50,526.09		(50,526.09)	0.00	0.000000000000
NW Regional ESD Cancel & Omit	305	3150	\$1.77		(1.77)	0.00	0.000000000000
Portland School District #1	311	4010	\$192,309,069.46	(17,088.12)		192,291,981.34	0.160957617004
Portland School District #1 Local Option	311	4011	\$39,399,438.18			39,399,438.18	0.032979220644
Portland School District #1 Cancel & Omit	311	4015	\$297,553.61			297,553.61	0.000249066652
Parkrose School District #3	312	4031	\$13,280,451.99	(1,260.43)		13,279,191.56	0.011115320641
Parkrose School Dist #3 Bonds	312	4032	\$3,507,403.06			3,507,403.06	0.002935864691
Parkrose School Dist #3 Cancel & Omit	312	4035	\$3,327.37			3,327.37	0.000002785168
Gresham Elem School District #4 Bonds	413	4042	\$0.00			0.00	0.000000000000
Gresham Elem School District #4 Bonds Cancel/Omit	413	4045	\$0.00			0.00	0.000000000000

Tax Year 2009-10							
DISTRICT NAME	Taxing District Code on Summary	Tax Fund Code	Levy Amount	TSCC Allocation	Advance Recovery	Net Distribution	Distribution Percentage
Orient Elem Schl #6 Bonds	419	4062	\$105,945.39			105,945.39	0.000088681376
Orient Elem Schl #6 Bonds Cancel & Omit	419	4065	\$128.96			128.96	0.000000107946
Reynolds School District #7	314	4071	\$21,223,819.99	(2,318.62)		21,221,501.37	0.017763415125
Reynolds School District #7 Bonds	314	4072	\$5,451,659.26			5,451,659.26	0.004563300441
Reynolds School District #7 Cancel & Omit	314	4075	\$14,929.34			14,929.34	0.000012496574
Scappoose School District #9	320	4090	\$1,160,959.44			1,160,959.44	0.000971778769
Scappoose School District #9 Bonds	485	4092	\$11,410.45			11,410.45	0.000009551094
Scappoose School District #9 & #19 Bonds	320	4094	\$298,447.30			298,447.30	0.000249814713
Scappoose School District #9 Cancel & Omit	320	4095	\$71.94			71.94	0.000000060217
Gresham-Barlow School District #10	310	4101	\$19,205,075.15	(2,161.55)		19,202,913.60	0.016073760284
Gresham-Barlow School District #10 Bonds	310	4102	\$4,664,595.39			4,664,595.39	0.003904490208
Gresham-Barlow Schl Dist #10 Cancel & Omit	310	4105	\$10,494.50			10,494.50	0.000008784400
Hillsboro School District #1J	378	4600	\$2,302.83		(2,302.83)	0.00	0.000000000000
Centennial School District #28	321	4281	\$9,405,853.14	(1,222.06)		9,404,631.08	0.007872127568
Centennial School District #28 Bonds	321	4282	\$3,940,653.31			3,940,653.31	0.003298515943
Centennial School District #28 Cancel & Omit	321	4285	\$1,791.03			1,791.03	0.000001499178
Corbett School District #39	316	4391	\$1,399,532.12	(500.00)		1,399,032.12	0.001171057028
Corbett School District #39 1994 Bonds	467	4393	\$607,420.51			607,420.51	0.000508440119
Corbett School District #39 Bonneville Bonds	468	4394	\$25,176.91			25,176.91	0.000021074282
Corbett School District #39 Cancel & Omit	316	4395	\$3,804.17			3,804.17	0.000003184273
David Douglas School District #40	317	4401	\$12,608,708.07	(1,786.01)		12,606,922.06	0.010552598805
David Douglas School District #40 Bonds	317	4402	\$5,075,643.85			5,075,643.85	0.004248557497
David Douglas School District #40 Cancel & Omit	317	4405	\$75,367.41			75,367.41	0.000063086139
Beaverton School District #48	322	4480	\$444,585.63			444,585.63	0.000372139509
Beaverton School District #48 Bonds	322	4482	\$207,740.54			207,740.54	0.000173888802
Riverdale School District #51	323	4511	\$1,969,919.85	(500.00)		1,969,419.85	0.001648498932
Riverdale School District #51 Bonds	323	4512	\$1,427,880.71			1,427,880.71	0.001195204682
Riverdale School District #51 Local Option	323	4513	\$520,597.62			520,597.62	0.000435765193
Riverdale School District #51 Cancel & Omit	323	4515	\$0.00			0.00	0.000000000000
Lake Oswego School District #57	324	4570	\$112,327.92			112,327.92	0.000094023860
Lake Oswego School District #57 Bonds	324	4572	\$25,070.88			25,070.88	0.000020985530
Mt Hood Community College	308	4901	\$8,231,122.44	(1,666.22)		8,229,456.22	0.006888449810
Mt Hood Community College Cancel & Omit	308	4905	\$8,921.80			8,921.80	0.000007467975
Portland Community College	309	4950	\$10,561,043.93	(3,566.30)		10,557,477.63	0.008837115459
Portland Community College Bonds	309	4952	\$13,260,520.64			13,260,520.64	0.011099692185
Portland Community College Cancel & Omit	309	4955	\$28,875.41			28,875.41	0.000024170104
Alto Park Water District	144	5000	\$32,988.57	(250.00)	(32,738.57)	0.00	0.000000000000
Burlington Water District	145	5100	\$106,409.10	(500.00)		105,909.10	0.000088651000
Corbett Water District	147	5250	\$135,949.11	(500.00)		135,449.11	0.000113377406
Corbett Water District Cancel & Omit	147	5255	\$224.91			224.91	0.000000188260
Lusted Water District	151	5400	\$23,886.94	(500.00)	(23,386.94)	0.00	0.000000000000
East Multnomah Soil & Water Conversation	164	5270	\$3,766,953.68	(500.00)		3,766,453.68	0.003152702493
East Multnomah Soil & Water Conversation Cancel/Omit	164	5275	\$5,361.80			5,361.80	0.000004488084
West Multnomah Soil & Water Conversation	164	5280	\$613,458.88	(500.00)		612,958.88	0.000513076000
West Multnomah Soil & Water Conversation Cancel/Omit	164	5285	\$436.56			436.56	0.000000365422
Valley View Water District	161	5750	\$171,987.81	(500.00)		171,487.81	0.000143543527
Valley View Water District Cancel & Omit	161	5755	\$0.00			0.00	0.000000000000
Multnomah Fire District #10	136	6100	\$1,342,873.41	(500.00)		1,342,373.41	0.001123630968
Multnomah Fire Dist #10 Cancel & Omit	136	6105	\$1,319.68			1,319.68	0.000001104635
Riverdale Fire District #11JT	137	6110	\$605,664.52	(500.00)		605,164.52	0.000506551747
Riverdale Fire Dist #11JT Cancel & Omit	137	6115	\$0.00			0.00	0.000000000000
Clackamas Fire Protection District #1	138	6120	\$39,181.13	0.00	(39,181.13)	0.00	0.000000000000
Clackamas Fire Protection District #1 JT Bonds	138	6120	\$1,347.10	0.00	(1,347.10)	0.00	0.000000000000
Corbett Fire District #14	139	6140	\$370,595.07	(500.00)		370,095.07	0.000309787335
Corbett Fire Protection District #14 Cancel & Omit	139	6145	\$713.68			713.68	0.000000597384
Sauvie Island RFPD #30	142	6210	\$164,365.29	(500.00)		163,865.29	0.000137163112
Sauvie Island RFPD #30 Bonds	142	6212	\$23,877.41			23,877.41	0.000019986538
Scappoose Fire District #31	177	6310	\$109,505.26			109,505.26	0.000091661158
Oregon Dept of Forestry (Fire Patrol NW & East)	509 & 510	6510	\$67,800.76		(67,800.76)	0.00	0.000000000000

Tax Year 2009-10							
DISTRICT NAME	Taxing District Code on Summary	Tax Fund Code	Levy Amount	TSCC Allocation	Advance Recovery	Net Distribution	Distribution Percentage
TV Fire/Rescue District #1JT	134	6910	\$1,223,582.77			1,223,582.77	0.001024197502
TV Fire/Rescue District #1JT Bonds	134	6912	\$82,367.27			82,367.27	0.000068945358
TV Fire/Rescue District #1JT Cancel & Omit	134	6915	\$500.04			500.04	0.000000418557
Multnomah County Drainage #1	502	7000	\$1,795,880.50			1,795,880.50	0.001503238168
Multnomah County Drainage #1 Bonds	552	7002	\$588,560.00			588,560.00	0.000492652967
Columbia Drainage	501	7040	\$452.20		(452.20)	0.00	0.000000000000
Peninsula Drainage District #1	503	7050	\$177,790.33			177,790.33	0.000148819039
Peninsula Drainage District #2	504	7060	\$597,259.41			597,259.41	0.000499934790
Sandy Drainage Improvement Co	555	7100	\$156,980.00			156,980.00	0.000131399794
Sauvie Drainage Improvement Co	556	7150	\$209,234.38			209,234.38	0.000175139218
Skyline Crest Road District #1	169	7160	\$4,280.54		(4,280.54)	0.00	0.000000000000
Mobile Home Ombudsman Acct	586	7300	\$25,656.21		(25,656.21)	0.00	0.000000000000
<b>Total Levy 2009-10</b>		<b>9999</b>	<b>\$1,194,674,628.76</b>	<b>(0.00)</b>	<b>0.00</b>	<b>1,194,674,628.76</b>	<b>1.000000000000</b>

**2009-10 Tax Year Notes:**

**a. Taxing District Distribution codes deleted for 2009-10**

**b. New Taxing District Distribution codes for 2009-10**

Riverdale School Dist #51 Local Opt	323	4513
Multnomah County TSCC Allocation	170	8025

**c. Changes**

- None -