

1993-04
№ 00080

Remarks: _____

Instructions for Form LB-50

Notice of Property Tax Levy for Nonschool Districts

Form LB-50 is used to certify the taxing district's property tax levy to the county assessor.

General Instructions

In the spaces at the top of this form, fill in:

- The date the resolution levying taxes was enacted,
- The name of the governing body (for example, county court, board of commissioners),
- The name of the municipal corporation and the name of the county where this notice is being sent,
- The address of the district, and
- The name, title and daytime telephone number of a budget contact person.

Additional 1991-92 levy request. Fill in the appropriate "Yes" or "No" box on the form and the date of the election.

Note: Oregon law (ORS 310.060) allows municipal corporations to request an extension in writing if an additional levy is being presented to voters. This request should indicate if the district has bonded debt for which it will be levying.

Part I: Total Property Tax Levy

Line 1. In box 1, fill in the portion of the tax levy that is within your tax base. This amount can't be more than the amount figured in Part II of this form (Tax Base Worksheet).

Line 2. In box 2, fill in the total of all one-year levies outside the tax base.

Line 3. In box 3, fill in the total of all continuing levies (millage or fixed).

Line 4. In box 4, fill in the total of all serial levies.

Note for boxes 2, 3, and 4. Be sure to show all the required information about these levies in Part III of this form.

Line 5. In box 5, enter the tax levy needed for the payment of bonded indebtedness.

Line 6. Add boxes 1 through 5. This figure is the total amount to be raised by taxation. The amount in box 6 can't be greater than the amount published by the taxing district in the required legal notice (see "Total Property Tax Levy" on page 7).

Part II: Tax Base Worksheet

Line 7. Fill in the date and the amount of the most recent voter-approved tax base.

Line 8. In boxes 8a, 8b and 8c, fill in only the tax base portion of the last three levies and the years of those levies.

Note: This is the amount of the tax base actually levied, **not** the amount that could have been levied.

Line 9. In box 9a, fill in the largest tax base levy shown on line 8. In box 9b, enter the result of multiplying the amount in box 9a by 1.06.

Note: Complete lines 10 and 11 only if tax base adjustments are necessary because of annexations effective during the fiscal year July 1, 1990, through June 30, 1991.

Line 10. If the municipal corporation annexed property during the 1990-91 fiscal year, complete Part IV (Annexation Worksheet) on the back of this form. Then fill in the amount from box 7, Part IV, on line 10.

Line 11. Fill in the amount of the tax base, adjusted for annexation increases during 1990-91. The adjusted tax base is the larger of:

- box 7 plus box 10, if the amount in box 7 has never been levied in full, or
- box 9 plus box 10.

Part III: Schedule of All Special Levies

Use this schedule to provide information on all special voter-approved levies of the municipal corporation. This includes one year, continuing, and serial levies. **Do not include tax base or bonded debt levies.** Districts levying millage levies should fill in the assessed value used to compute the total levy amount requested. See **Budget Manual for Municipal Corporations** (Rev. 12-89) for help in determining this amount.

Part IV: Annexation Worksheet

Use this worksheet to figure your tax base increase from annexations which were effective from July 1, 1990, through June 30, 1991.

Line 1. Fill in the effective date(s) of any annexation(s) that took place during the 1990-91 fiscal year, and the 1-1-90 assessed value of the annexed property.

Line 2. Add the amounts in A through D, line 1. This sum is the total assessed value of all annexations effective during fiscal year 1990-91.

Line 3. Fill in the tax base actually levied by the annexing entity for the fiscal year 1990-91. The annexing entity is the municipal corporation that annexed the property or properties.

Line 4. Fill in the total assessed value of the annexing entity as of January 1, 1990. That amount is the 1990-91 assessed value.

Line 5. Divide box 3 by box 4. The result is the tax base rate for the annexing entity from the 1990-91 fiscal year. Carry the result out seven decimal places and truncate.

Line 6. Multiply the amount in box 2 (total assessed value of all annexed areas) by the tax base rate shown in box 5. The result is the tax base increase due to annexation during 1990-91.

Line 7. To figure the total annexation tax base increase, multiply the amount in box 6 by 1.06. Enter

the result here in box 7 and in box 10, Part II (Tax Base Worksheet) on the front of Form LB-50.

Part V: Limitations Set by Oregon Revised Statutes

This section applies only to taxing districts that are subject to statutory limitations. It includes such taxing units as health districts, park and recreation districts, and vector control districts. This section does not apply to statutory provisions affecting bond limitations. Taxing districts subject to statutory limitations should complete lines 1 through 4.

Note: If you need help with this form, refer to the manuals provided by the Department of Revenue for information. If you still need help, contact your county assessor or the Finance and Taxation Unit, Local Government Section, Oregon Department of Revenue, 955 Center St. NE, Salem OR 97310, telephone 378-3603.

The Publication Forms

The Four Forms

Every taxing district subject to local budget law is required to make its budget available to the public. The publication forms (Forms LB-1, LB-2, LB-3, and LB-4) are used for this purpose. The publication forms provide interested persons with important information about the budget.

Form LB-1, Notice of Budget Hearing and Financial Summary, contains three items:

1. Legal notice of the time and place of the budget hearing.
2. A financial summary of the current year's and next year's budget.
3. A statement of indebtedness.

Form LB-1 summarizes the funds presented on the LB-2 and LB-3 forms.

The LB-2 and LB-3 forms summarize each fund in the budget as approved by the budget committee.

Form LB-2 summarizes funds which are not levying a property tax.

Form LB-3 summarizes funds which are levying a property tax.

Form LB-4 summarizes the organizational units or programs of funds presented on the LB-2 and LB-3 forms. Common examples of organizational units or programs include the Police Department, Fire Department, and the Assessor's Office. All organizational units or programs must be summarized. This form may also be used to summarize each organizational unit by programs or activities.

Note: All funds must be published if amounts were adopted for the current year budget or if amounts were expended or received for the preceding year. This is required regardless of whether the fund, organizational unit, or program is budgeted for next year. All published funds should be included in the totals on the LB-1 financial summary form.

The budget document must include:

- An actual copy or a photocopy of the newspaper clipping of the LB-1, LB-2, LB-3, and LB-4 forms, showing the date published, or
- A copy of the LB-1, LB-2, LB-3, and LB-4 forms that were published, mailed or posted, along with an affidavit giving the date of publication, mailing or posting and locations of posting.

Notifying the Public

Local governments are required to notify the public twice before the public hearing on the budget takes place.

1st Notice: 15-25 days before the hearing

Publishing

Most taxing districts must notify the public by publishing the required forms 15 to 25 days before the scheduled budget hearing. If a newspaper of general circulation is published in the district, the district must publish the notice. If no newspaper is published in the district, the governing body may designate a newspaper of general circulation in the district for the required notice.

PART IV: ANNEXATION WORKSHEET

1.	Area	Effective Date of Annexation	Assessed Value of Annexed Area as of 7-1-90
	A	2/19/93	\$ 3,410,800
	B		
	C		
	D		

7-1-92 COLUMBIA CITY
ANNEX
ORD# 476

If more than four annexations, attach sheet showing the above information for each annexation.

2. Total assessed value of annexed areas. (Sum of A thru D)

2.

3. Tax base levied by annexing entity for fiscal year 1990-91

3.

4. Assessed value of annexing entity on January 1, 1990

4.

5. Tax base rate of annexing entity. (Divide box 3 by box 4)

5.

6. Annexation increase. (Multiply box 2 by box 5)

6.

7. TOTAL ANNEXATION INCREASE. (Multiply box 6 by 1.06.)

7.

Enter this amount in box 10, Part II, on front of form

PART V: LIMITATIONS PER OREGON REVISED STATUTES

(See the ORS Chapter under which the municipal corporation was formed.)

THIS SECTION DOES NOT APPLY TO ALL MUNICIPAL CORPORATIONS. Does NOT apply to Bond Limitations.

1. True cash value of municipal corporation from most recent tax roll

1.

2. Statutory limitation of municipal corporation per ORS Formation Chapter

2.

of TCV

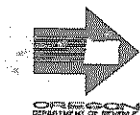
3. Total dollar amount authorized by statutory limit (box 1 multiplied by box 2)

3.

4. Total amount of box 6 levied within statutory limitation

4.

File with your assessor no later than July 15, unless granted an extension in writing.



NOTICE TO TAXING DISTRICTS

ORS 308.225

OREGON DEPARTMENT OF REVENUE
Cartographic Unit
955 Center Street, NE
Salem, OR 97310
Phone No. 378-3381

This is to notify you that your boundary
change in Columbia County, for

Annex. to City of
Columbia City

City of Columbia City
City Recorder/Treasurer
P.O. Box 189
Columbia City, OR 97018

has been:

☒ Received 1-25-93

☒ Approved 1-29-93

☐ Disapproved (see notes)

Notes:

FOR MAPPING UNIT AND ASSESSOR USE ONLY

Department of Revenue file number: DOR 5-119-93

Boundary: ☒ Change ☐ Proposed change ☐ Planned change

APPROVED AS PER
ORS 308.225

The change is for:

- ☐ Formation of a new district
- ☒ Annexation of a territory to a district
- ☐ Withdrawal of a territory from a district
- ☐ Dissolution of a district
- ☐ Transfer
- ☐ Merge

- ☒ Description
- ☒ Map

JAN 29 1993

DESCRIPTION & MAP

Received from: City of Columbia City

150-303-039 (Rev. 4-91)

Distribution: White - taxing dist. Canary - county assessor

2-08 to 2-03 5-1-28-4-1

ndary Commission (if appropriate)

6000 THRU 6900
7100
7200

5-1-28-4-4
ALL RIV. CLUB EST.
\$ INSERT

HAROLD L. OLSEN
JAMES D. HUFFMAN
JAMES C. HORN
JAN E. FRIEDMAN
WARREN G. MOE

OLSEN, HUFFMAN & HORN

ATTORNEYS AT LAW
BENNETT BUILDING
P.O. BOX 973
275 STRAND ST.
ST. HELENS, OREGON 97051

TELEPHONE: (503) 397-0870
FAX: (503) 397-6903

February 23, 1993

Mr. Tom Linhares
Columbia County Assessor
Columbia County Courthouse
St. Helens, OR 97051

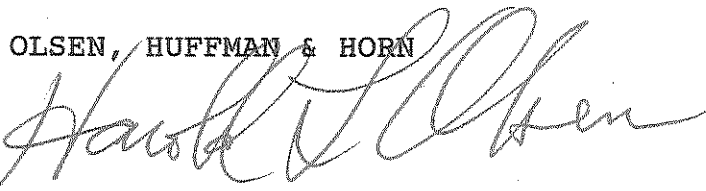
Re: City of Columbia City Annexation of River Club Estates

Dear Mr. Linhares:

The City of Columbia City recently adopted Ordinance No. 476 which completed the annexation of River Club Estates to the City. Enclosed for your records is a certified copy of that Ordinance.

Very truly yours,

OLSEN, HUFFMAN & HORN



Harold L. Olsen

HLO/caf

Enclosure

cc: Jean LeMont, City Recorder

ORDINANCE NO. 476

AN ORDINANCE DECLARING THE ANNEXATION OF RIVER CLUB ESTATES TO THE CITY OF COLUMBIA CITY.

WHEREAS, the City Council of the City of Columbia City entered into a sewer and water service contract and annexation agreement with Bernert Development Co., an Oregon corporation, on February 18, 1982, which, among other things, contained a consent from Bernert Development Co. to the annexation of real property which is now included within River Club Estates; and

WHEREAS, the City Council of the City of Columbia City entered into an agreement to complete plat improvements with Starwood Development, Inc., a Washington corporation, and the Board of Columbia County Commissioners, which, among other things, contained a consent from Starwood Development, Inc., to the annexation of property which is now included with River Club Estates; and

WHEREAS, River Club Estates is contiguous to the City of Columbia City; and

WHEREAS, in accordance with ORS 222.170(2), written consents to annexation were obtained prior to the public hearing from a majority of the electors registered to vote in the territory to be annexed and from owners of property representing more than one-half of the land in the territory to be annexed; and

WHEREAS, the Columbia County Assessor and the Columbia County Elections Clerk have certified the consents; and

WHEREAS, a public hearing was held February 4, 1993, for the purpose of receiving comments on the proposed annexation after notice of the hearing was published once for two successive weeks in a newspaper of general circulation within the City and posted in four public places within the City; and

WHEREAS, the City Council dispensed with submitting the question of the proposed annexation to the electors of the City because it was not expressly required to do so by the City Charter; and

WHEREAS, all of the consents to the annexations were filed within a one-year period prior to the day of the public hearing; now, therefore,

THE CITY OF COLUMBIA CITY ORDAINS AS FOLLOWS:

Section 1. The following described real property is hereby annexed to the City of Columbia City, Oregon, and it shall be and remain a part of the City of Columbia City until changed in accordance with the law:

PARCEL 1.

River Club Estates, a planned unit development, situated in the Joseph Caples D.L.C. No. 42 and also in the southeast one-quarter of Section 28, Township 5 North and Range 1 West of the Willamette Meridian, Columbia County, Oregon; EXCEPTING therefrom the Replat of Lots 13-15, 20-28, and 45-47 of River Club Estates.

PARCEL 2.

Replat of Lots 13-15, 20-28, and 45-47 of River Club Estates, a planned unit development, situated in the Joseph Caples D.L.C. No. 42 and also in the southeast one-quarter of Section 28, Township 5 North and Range 1 West of the Willamette Meridian, Columbia County, Oregon.

Section 2. This annexation shall be complete from the date a copy of the Ordinance is filed with the Secretary of State for the State of Oregon.

Read the first time: February 4, 1993
Read the second time: February 18, 1993
Approved by the Mayor: February 18, 1993



Mayor

Attested by:



City Recorder

STATE OF OREGON)
County of Columbia)
City of Columbia City) ss.

I, Jean M. LeMont

City Recorder of the above named City, County, and State,
do hereby certify that the foregoing copy of Ordinance No. 476
has been by me compared with the original, and that it is a correct transcript
therefrom, and of the whole of such original ordinance
as the same appears in City ordinance books in my office and in my care
and custody.

IN TESTIMONY WHEREOF, I have hereunto set my hand this nineteenth
day of February, A.D., 19 93.


City Recorder

HAROLD L. OLSEN
JAMES D. HUFFMAN
JAMES C. HORN
JAN E. FRIEDMAN
WARREN G. MOE

OLSEN, HUFFMAN & HORN

ATTORNEYS AT LAW
BENNETT BUILDING
P.O. BOX 973
275 STRAND ST.
ST. HELENS, OREGON 97051

TELEPHONE: (503) 397-0870
FAX: (503) 397-6903

January 22, 1993

Mr. Tom Linhares
County Assessor
Columbia County Courthouse
St. Helens, Oregon 97051

Re: Annexation of River Club Estates to Columbia City, Oregon

Dear Mr. Linhares:

The city of Columbia City is preparing to annex the River Club Estates planned unit development to the city of Columbia City. The annexation will be accomplished by the passage of an ordinance after the consents of the majority of the registered electors and owners of more than half of the land have been obtained in accordance with ORS 222.170(2). As provided in ORS 308.225, I am enclosing a copy of the property description which identifies the land to be annexed.

In addition to the written description, I am enclosing copies of the Columbia County Assessor's Plats Numbers 5-1-28-4-1 and 5-1-28-4-4 which, when combined, show the River Club Estates Subdivision. Subsequent to the approval of the original subdivision plat, the developer re-platted some of the lots within the subdivision, but did not change the outside boundaries of the subdivision. That re-plat of the interior lots has not been entered onto the Columbia County plat maps. However, I am enclosing a copy of the subdivision re-plat of those interior lots.

These materials are being furnished pursuant to the requirements of ORS 308.225. Please provide me with your preliminary approval of the description of the territory to be annexed. It is anticipated that the ordinance declaring the annexation will be read for the first time on February 4, 1993 and for the second time on February 18, 1993.

Very truly yours,

OLSEN, HUFFMAN & HORN



Harold L. Olsen

HLO/dh

enc

cc: Jean LeMont, City Recorder

LEGAL DESCRIPTION OF REAL PROPERTY TO BE ANNEXED

PARCEL 1.

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WHEREAS, the City Council of the City of Columbia City entered into an agreement to complete plat improvements with Starwood Development, Inc., a Washington corporation, and the Board of Columbia County Commissioners, which, among other things, contained a consent from Starwood Development, Inc., to the annexation of property which is now included with River Club Estates; and

WHEREAS, River Club Estates is contiguous to the City of Columbia City; and

WHEREAS, in accordance with ORS 222.170(2), written consents to annexation were obtained prior to the public hearing from a majority of the electors registered to vote in the territory to be annexed and from owners of property representing more than one-half of the land in the territory to be annexed; and

WHEREAS, the Columbia County Assessor and the Columbia County Elections Clerk have certified the consents; and

WHEREAS, a public hearing was held February 4, 1993, for the purpose of receiving comments on the proposed annexation after notice of the hearing was published once for two successive weeks in a newspaper of general circulation within the City and posted in four public places within the City; and

WHEREAS, the City Council dispensed with submitting the question of the proposed annexation to the electors of the City because it was not expressly required to do so by the City Charter; and

WHEREAS, all of the consents to the annexations were filed within a one-year period prior to the day of the public hearing; now, therefore,

THE CITY OF COLUMBIA CITY ORDAINS AS FOLLOWS:

Section 1. The following described real property is hereby annexed to the City of Columbia City, Oregon, and it shall be and remain a part of the City of Columbia City until changed in accordance with the law:

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Read the first time: February 4, 1993
Read the second time: February 18, 1993
Approved by the Mayor: February 18, 1993



Mayor

Attested by:



City Recorder

STATE OF OREGON)
County of Columbia)
City of Columbia City) ss.

I, Jean M. LeMont

City Recorder of the above named City, County, and State,
do hereby certify that the foregoing copy of Ordinance No. 476
has been by me compared with the original, and that it is a correct transcript
therefrom, and of the whole of such original ordinance
as the same appears in City ordinance books in my office and in my care
and custody.

IN TESTIMONY WHEREOF, I have hereunto set my hand this nineteenth
day of February, A.D., 19 93.

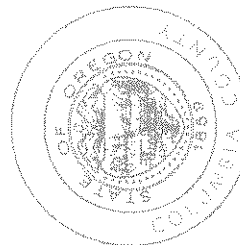
Jean M. LeMont
City Recorder

Return:
Cressen, Huffman & Horn
PO Box 973
St. Helens, OR 97051

I hereby certify that the within instru-
ment was received for record and recorded
in the County of Columbia, State of Oregon.

1624 '93 FEB 24 P3:56

Instrument # 93-1624
Pages 3



ELIZABETH HUSER, County Clerk

By: ELM Deputy

Receipt # 5442 Fees \$ 15.00

COLUMBIA COUNTY

THIS MAP HAS BEEN PREPARED FOR ASSESSMENT PURPOSES ONLY

Scale: 1" = 100' Current Revision Date: 4/1/52

COLUMBIA

5-128-41

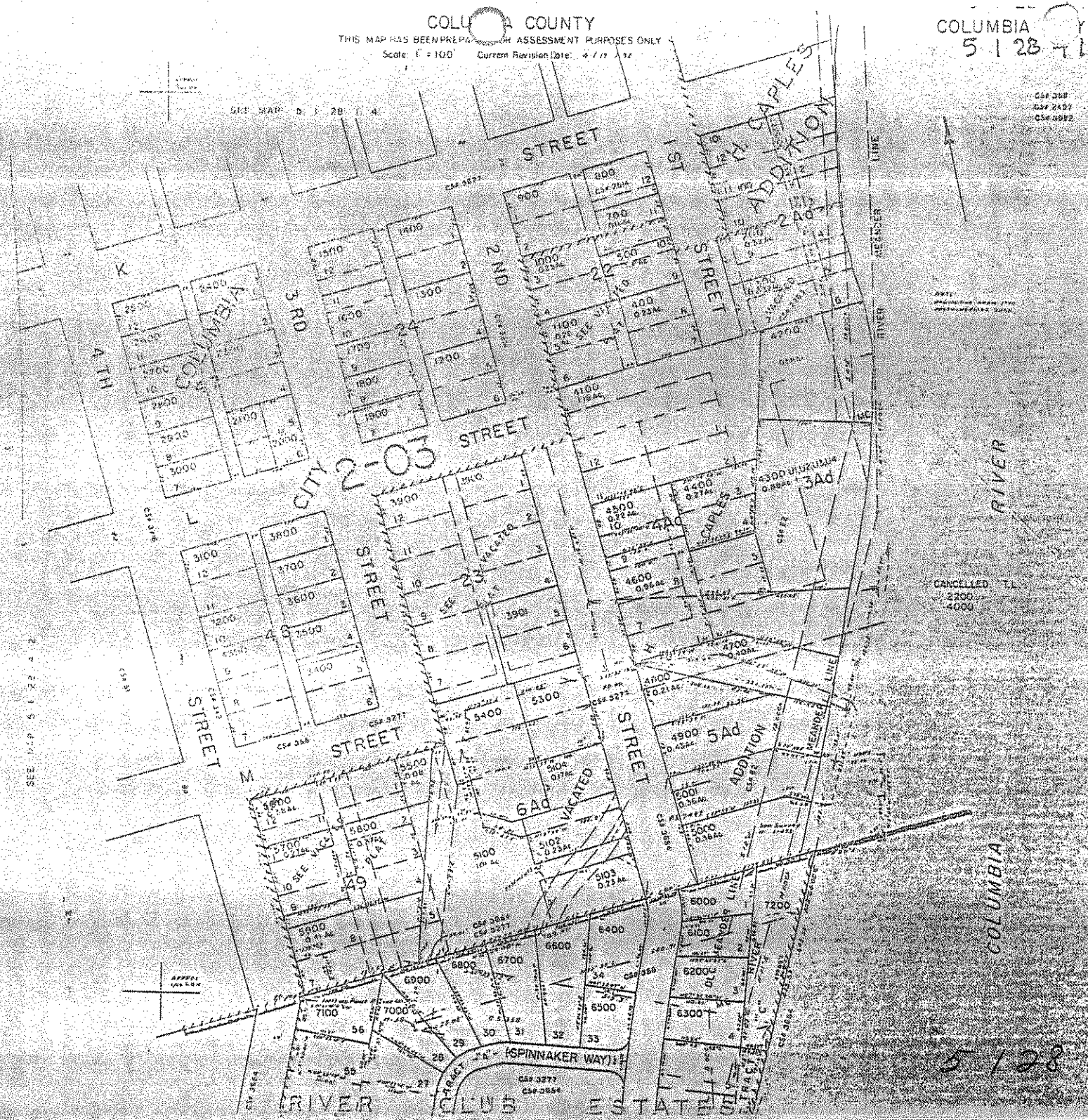
CS# 358
CS# 359
CS# 360

EDUCATION FORTHER A.D.

SEE MAP 5-122-42

RECEIVED
MAY 12 1952

DEPT. OF REVENUE, STATE OF OHIO
1952 Serial & Appendix 800



CANCELLED T.L.
2200
4000

5-128-41

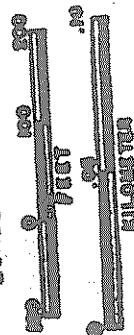
SE1/4 SE1/4 SEC.28 T5N R1W WM
COLUMBIA COUNTY

THIS MAP HAS BEEN PREPARED FOR ASSESSMENT PURPOSES ONLY
100 07/10/92

5 1 28 4 4

CS 2847
CS 3277
CS 3682

SCALE 1:2400



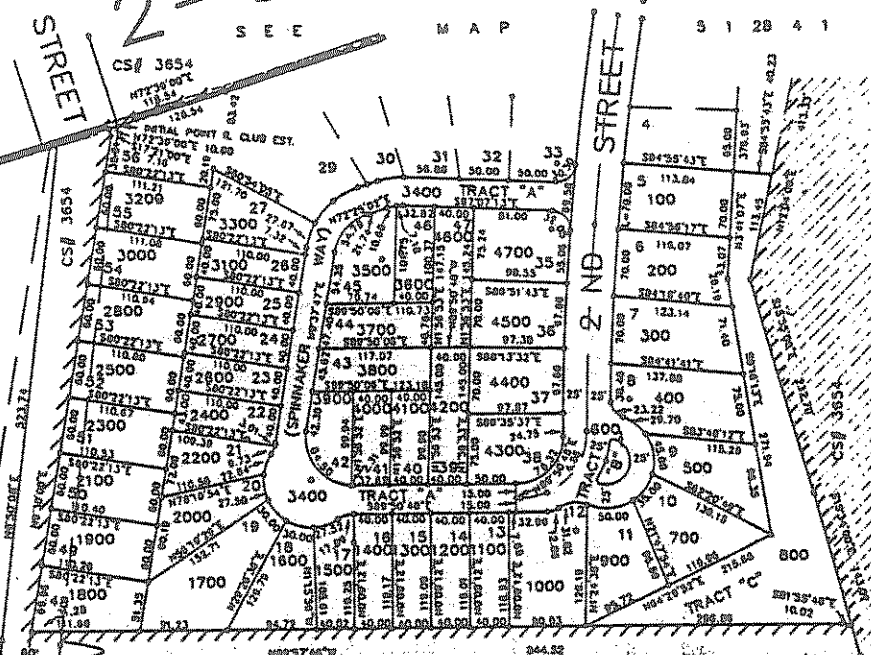
SEE MAP S 1 28 4

ATH STREET

2-03

SEE MAP

S 1 28 4 1



2-08

SEE MAP S 1 28 4

RECEIVED
AUG 05 1992

DEPT. OF REVENUE STATE OF OREGON
ASSESSMENT & APPRAISAL DIV.

WAC CO. ORD. 102-91 REC. F91-3249 REF. CS# 3710
RELOCATED F91-3249

ST. HELENS-COL. CITY CO. RD. NO. P=98

5 1 28 4 4

REPLAT OF LOTS 13-15, 20-28, AND 45-47 OF RIVER CLUB ESTATES PLANNED UNIT DEVELOPMENT

SITUATED IN THE JOSEPH CAPLES D.L.C. NO. 42 AND
ALSO IN THE SOUTHEAST ONE-QUARTER OF SECTION 28
TOWNSHIP 5 NORTH AND RANGE 1 WEST OF THE WILLAMETTE MERIDIAN

COLUMBIA COUNTY, OREGON
SCALE: 1" = 60' SEPTEMBER 1, 1992



DEA

DAVID EVANS AND ASSOCIATES, INC.
3026 S.W. CORBETT AVENUE
PORTLAND, OREGON 97201
(503) 223-6663

CURVE DATA

LOT	DELTA	RADIUS	ARC LENGTH	LONG CHORD
53	50° 17' 31"	50.00	49.90	N 1° 22' 14" E 42.41
40	7° 28' 20"	50.00	9.94	N 30° 17' 40" E 6.33
40	34° 19' 45"	50.00	9.14	S 31° 47' 40" W 6.44
63	7° 5' 57"	50.00	10.11	N 8° 15' 15" E 10.15
64	34° 07' 07"	50.00	47.50	N 35° 59' 15" E 46.01
65	62° 47' 15"	50.00	94.78	N 47° 07' 25" E 92.09
65	20° 21' 49"	50.00	17.86	N 68° 38' 56" E 17.15
63-64	41° 15' 05"	50.00	91.61	S 30° 15' 50" W 96.49
59-60	57° 41' 03"	50.00	90.34	S 5° 07' 07" W 48.24

LEGEND:

- ROUND 5/8" IRON ROD WITH YELLOW PLASTIC CAP STAFFED
"DEA, INC." PER THE PLAT OF RIVER CLUB ESTATES.
- SET 5/8" x 30" IRON ROD WITH YELLOW PLASTIC
CAP STAFFED "DEA, INC."
- SQUARE FEET

NOTES:

- ALL LOTS ARE SUBJECT TO THE DECLARATION OF PROTECTIVE COVENANTS, CONDITIONS, AND RESTRICTIONS FOR RIVER CLUB ESTATES RECORDED IN INSTRUMENT NO. 20-9999 AND AS AMENDED IN INSTRUMENT NO. 21-10-0100C IN THE RECORDS OF COLUMBIA COUNTY.
- BOUNDARY RESOLUTION AND BEARING ARE BASED ON THE PLAT OF RIVER CLUB ESTATES PREPARED BY DAVID EVANS AND ASSOCIATES, INC.
- AN EASEMENT FOR INSTALLATION AND MAINTENANCE OF UTILITIES IS RESERVED WITHIN ALL LOTS OVER A STRIP 3.00 FEET WIDE PARALLEL WITH AND ADJACENT TO TRACT "A" OF RIVER CLUB ESTATES. ALL EASEMENTS SHOWN OR NOTED ON THIS PLAT ARE EXISTING PER THE PLAT OF RIVER CLUB ESTATES OR OTHER DOCUMENTS AS NOTED.
- THERE ARE NO APPROVED GEODETIC CONTROL MONUMENTS OF RECORD AT THE COLUMBIA COUNTY SURVEYORS OFFICE WITHIN ONE-HALF MILE OF THIS PLAT.

SHEET INDEX:

SHEET 1, LEGEND, NOTES, PLAT MAP, CURVE TABLE

SHEET 2, DECLARATION, ACKNOWLEDGEMENT, APPROVALS
AND SURVEYORS CERTIFICATE

REGISTERED
PROFESSIONAL
LAND SURVEYOR

Jeffery S. Peterson
OREGON
JAN 14, 1993
JEFFERY S. PETERSON
2381

