CITY OF MILWAUKIE

ORDINANCE NO. 1710

AN ORDINANCE OF THE CITY OF MILWAUKIE, OREGON, AMENDING ORDINANCE NO. 1704 PERTAINING TO THE ECONOMIC IMPROVEMENT DISTRICT BY CHANGING THE COLLECTION CYCLE FROM A CALENDAR YEAR TO A FISCAL YEAR DUE TO THE IMPACT OF ARTICLE XI, SECTION 11B OF THE OREGON CONSTITUTION (BALLOT MEASURE 5); AND DECLARING AN EMERGENCY.

WHEREAS, Ordinance No. 1704, adopted May 7, 1991, created an economic improvement district in the downtown area and assessed benefitted properties within the district boundaries; and

WHEREAS, the intent of Section 2, Ordinance No. 1704, is to assess property owners on a calendar year basis for calendar years 1991, 1992 and 1993; and

WHEREAS, an economic improvement district assessment is a "tax" under Article XI, Section 11b, and must be certified to the county tax assessor for collection by July 15, 1991; and

WHEREAS, Article XI, Section 11b, has impacted when property values will be determined which could impact the economic improvement district assessments for 1992 and 1993; and

WHEREAS, property tax collection operates on a fiscal year basis; and

WHEREAS, the City Council finds that it will be more efficient to have the county tax assessor collect all of the assessments as part of the property tax collection process and also finds that it would be beneficial to operate on the same collection cycle, the fiscal year; now, therefore;

THE CITY OF MILWAUKIE ORDAINS AS FOLLOWS:

Section 1. Section 2 of Ordinance No. 1704 is hereby amended to read as follows:

"Section 2. Assessments.

(a) Assessment shall commence upon passage of this assessment ordinance and shall be for a three year period thereafter. The amount to be assessed is $18,000 each year, commencing in fiscal year 1991-1992.

(b) The formula for apportioning the cost to benefitted properties shall be:

$$\frac{\$18,000}{(\text{District Total Assessed Value} - \text{Exempt Property Assessed Value}) \div 1,000} = \text{RATE}$$

PROPERTY'S ASSESSED VALUE (- EXEMPT PROPERTY VALUE) ÷ 1,000 x RATE = ASSESSMENT AMOUNT.

(c) The assessment cost of $18,000 for fiscal year 1991-92 shall be assessed against the individually benefitted properties within the district as apportioned in the assessment roll entitled Assessment Roll for the Economic Improvement District attached hereto as Exhibit "B", and incorporated herein by this reference.

(d) The City Manager or a designee shall certify the total assessment amount of $18,000 and the amount of the individual assessments based upon the Assessment Roll to the Clackamas County Tax Assessor for collection as required by Article XI, Section 11b.

(e) The assessment for each of the following years (1992-93 and 1993-94) shall be determined by ordinance for the upcoming fiscal year based upon the formula in subsection (b) above and the real market value of the property as determined by the county tax assessor. Once the assessment has been determined, an assessment roll shall be prepared, and the total assessment amount of $18,000 and the amount of the individual assessments based upon the assessment roll shall be certified to the Clackamas County Tax Assessor for collection."

Section 2. The remaining provisions of Ordinance No. 1704 and all exhibits attached thereto shall remain in full force and effect.

Section 3. The City Council finds that because the economic improvement district assessments must be certified for collection to the Clackamas County Tax Assessor on or before July 15, 1991, the provisions of this ordinance must go into effect immediately. Therefore, an emergency is declared to exist and this ordinance shall take effect upon its passage.

Read for the first time on July 2, 1991 and moved to a second reading by unanimous vote of the City Council.

Read for the second time and adopted by the City Council on July 16, 1991.

Signed by the Mayor on July 16, 1991.

Craig J. Lomnicki

Craig Lomnicki, Mayor

Attest:

Pat DuVal

City Recorder

Approved as to form:

[illegible]

City Attorney

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