

June 2022 (tax rates updated to 21/22 tax book)
Fund 7165 County Property

Vendor #	Code #	District	Percent	CREDIT	CREDIT	TOTAL
00001203	308	9-1-1 Communications	0.012256867000	10,470.52	0.012747790	10,470.52
00001203	308op	9-1-1 Communications	0.005912160000	5,050.51	0.006148959	5,050.51
00001009	68	Antelope Meadows Rd	0.000353451000	301.94	0.000367608	301.94
143712	50	Basin Transit	0.017808063000	15,212.68	0.018521328	15,212.68
00001016	13	Bly Fire	0.000732069000	625.38	0.000761391	625.38
00001021	39	Bly Sanitary	0.000481154000	411.03	0.000500426	411.03
00001025	51	Bly Vector	0.000966709000	825.82	0.001005429	825.82
00001028	2	Bonanza	0.000504663000	431.11	0.000524876	431.11
00001027	7	Bonanza Cemetery	0.000467087000	399.01	0.000485795	399.01
00001030	15	Bonanza Fire	0.001404201000	1,199.55	0.001460443	1,199.55
00001035	25	Bonanza Park	0.000852140000	727.95	0.000886271	727.95
00001028	22	Bonanza Sewer	0.000151081400	129.06	0.000157133	129.06
00001033	52	Bonanza Vector	0.002451809000	2,094.48	0.002550011	2,094.48
00001036	300	Cedar Trails Rd	0.000229799000	196.31	0.000239003	196.31
00001747	66	Central Cascades Fire	0.002237102000	1,911.06	0.002326704	1,911.06
00001747	66	Central Cascades Fire LO	0.000258856000	221.13	0.000269224	221.13
00001039	49	Central Oregon Edu	0.003507099000	2,995.97	0.003647569	2,995.97
00001039	49	Central Oregon Edu M50	0.000586397000	500.93	0.000609884	500.93
00001040	16	Chemult Fire	0.002148281000	1,835.19	0.002234326	1,835.19
00001045	3	Chiloquin	0.001674450000	1,430.41	0.001741517	1,430.41
00001042	17	Chiloquin Fire	0.003142765000	2,684.73	0.003268642	2,684.73
00001048	53	Chiloquin Vector	0.000653006000	557.84	0.000679161	557.84
00011761	46	City School District	0.082683387000	70,632.92	0.085995098	70,632.92
00011761	46.3	City School District-Bond	0.036485142000	31,167.72	0.037946479	31,167.72
00011761	46.2	City School District-LO		0.00	0.000000000	0.00
	1	County	0.138393296000	118,223.52	0.000000000	118,223.52
143645	47	County School District	0.217537984000	185,833.51	0.226251017	185,833.51
143645	47.2	County School District Bond13	0.029048784000	24,815.15	0.030212273	24,815.15
00001055	18	Crescent Fire	0.002665268000	2,276.83	0.002772020	2,276.83
00001055	118	Crescent Fire Bond		0.00	0.000000000	0.00
00001055	18	Crescent Fire LO	0.001420285000	1,213.29	0.001477172	1,213.29
00001057	62	Crescent Sanitary	0.000283971000	242.58	0.000295345	242.58
	517	Extension	0.011931865000	10,192.89	0.000000000	10,192.89
00001225	313	Falcon Heights Water	0.001143335000	976.70	0.001189129	976.70
00001067	94	Fire Patrol Surcharge	0.005230672400	4,468.34	0.005440176	4,468.34
00001070	65	Goldfinch Rd	0.000125976000	107.62	0.000131022	107.62
00001224	10	Green Knoll Road	0.000021876000	18.69	0.000022752	18.69
00001076	30	Jack Pine Village Rd	0.000238177000	203.46	0.000247717	203.46
00001082	58	Keno Fire	0.005248146000	4,483.27	0.005458350	4,483.27
00001087	31	Keno Pines Rd	0.000344109000	293.96	0.000357892	293.96
	kcd	Klam Co Drainage (1-C)	0.002717264200	2,321.24	0.000000000	2,321.24
00001091	21	Klam Fire #1	0.124446749000	106,309.60	0.129431205	106,309.60
00001103	301	Klam Fire #3	0.000581443000	496.70	0.000604731	496.70
00001179	24	Klam Fire #4	0.001881575000	1,607.35	0.001956938	1,607.35
00001106	14	Klam Fire #5	0.001574884000	1,345.36	0.001637963	1,345.36
00001107	78	Klam Forest Est Rd #2	0.000456551000	390.01	0.000474837	390.01
00001222	312	Klam Forest Est Road 1	0.000342800000	292.84	0.000356530	292.84
00001067	fp2	Klam Lake Grazing	0.004003879400	3,420.35	0.004164246	3,420.35
00001067	fp1	Klam Lake Timber	0.016028396700	13,692.38	0.016670381	13,692.38
00001110	32	Klam River Acre Rd	0.000814620000	695.90	0.000847248	695.90
00001216	310	Klamath Community College	0.030713288000	26,237.06	0.031943445	26,237.06
143646	4	Klamath Falls	0.104472944000	89,246.82	0.108657391	89,246.82
143646	4.11	Klamath Falls Annex-2013		0.00	0.000000000	0.00
143646	4.2	Klamath Falls Police	0.002882672000	2,462.54	0.002998131	2,462.54

Vendor #	Code #	District	Percent	CREDIT	CREDIT	TOTAL
00001193	54	Klamath Vector	0.009184498000	7,845.93	0.009552364	0.00 7,845.93
143646	200	Lakefront Urban Renewal	0.001537179800	1,313.15	0.001598748	0.00 1,313.15
00001112	85	Lakeshore Garden Drainage	0.000057824000	49.40	0.000060140	0.00 49.40
00001115	303	LaPine Fire	0.000850054000	726.17	0.000884101	0.00 726.17
00001115	303cp	LaPine Fire Cap Project	0.000126982000	108.48	0.000132068	0.00 108.48
00001115	303cp	LaPine Fire Op Levy	0.000353338000	301.84	0.000367490	0.00 301.84
	1.4	Library District	0.038966139000	33,287.13	0.000000000	0.00 33,287.13
00001122	5	Malin	0.001840537000	1,572.29	0.001914256	0.00 1,572.29
00001119	8	Malin Cemetery	0.000276025000	235.80	0.000287081	0.00 235.80
00001123	59	Malin Fire	0.001045731000	893.32	0.001087616	0.00 893.32
00001126	26	Malin Park	0.003542451000	3,026.17	0.003684337	0.00 3,026.17
00001129	87	Meadows Drainage	0.000029385000	25.10	0.000030562	0.00 25.10
00001137	6	Merrill	0.001670135000	1,426.73	0.001737029	0.00 1,426.73
00001135	9	Merrill Cemetery	0.000173903000	148.56	0.000180868	0.00 148.56
00001139	23	Merrill Fire	0.000661547000	565.13	0.000688044	0.00 565.13
00001139	023cp	Merrill Fire Cap Project		0.00	0.000000000	0.00 0.00
00001139	023cp	Merrill Fire Gen Op	0.000837823000	715.72	0.000871380	0.00 715.72
00001141	27	Merrill Park	0.001296678000	1,107.70	0.001348614	0.00 1,107.70
00001152	57	Mt Laki Cemetery	0.000351128000	299.95	0.000365192	0.00 299.95
	92	Museum	0.003695417000	3,156.84	0.000000000	0.00 3,156.84
00001155	nsl	North Shasta Lighting	0.000567145700	484.49	0.000589862	0.00 484.49
00001157	95	Northside Drainage	0.000018657500	15.94	0.000019405	0.00 15.94
	99.1	OMT99		0.00	0.000000000	0.00 0.00
00001145	93	OR Housing MDPCR	0.000275063900	234.98	0.000286081	0.00 234.98
00001228	311	Oregon Outback Fire	0.000752588000	642.90	0.000782731	0.00 642.90
	pen	Penalty		0.00	0.000000000	0.00 0.00
00001163	74	Pine Grove Highland Rd	0.000310174000	264.97	0.000322597	0.00 264.97
00001220	309	Pine Grove Water	0.000308986000	263.95	0.000321362	0.00 263.95
00001168	28	Poe Valley Park	0.000085702000	73.21	0.000089135	0.00 73.21
00001170	302	Poe Valley Vector	0.000801509000	684.70	0.000833612	0.00 684.70
145533	500	Predatory Animal Control	0.002300687000	1,965.38	0.002392836	0.00 1,965.38
00001172	34	Rainbow Park Rd	0.000189906000	162.23	0.000197512	0.00 162.23
00001175	35	River Pines Estate Rd	0.000476181000	406.78	0.000495253	0.00 406.78
00001074	19	Rocky Point Fire & EMS	0.000706231000	603.30	0.000734518	0.00 603.30
00001178	20	South Suburban Sanitary	0.007231248600	6,177.35	0.007520881	0.00 6,177.35
00001078	307	Southern Ore Ed	0.028283585000	24,161.47	0.029416425	0.00 24,161.47
		Spring Street Urban Renewal	0.000667779900	570.46	0.000694526	0.00 570.46
00001180	40	Suburban Lighting	0.000294403300	251.50	0.000306195	0.00 251.50
00001182	304	Sun Forest Estate Road	0.000254283000	217.22	0.000264468	0.00 217.22
143646	400	Town Center Urban Renewal	0.002333100900	1,993.07	0.002426548	0.00 1,993.07
00001187	306	Two Rivers North Rd	0.000321954000	275.03	0.000334849	0.00 275.03
00001187	306cp	Two Rivers North Rd Cap Proj	0.000098135000	83.83	0.000102066	0.00 83.83
00001187	306cp	Two Rivers North Rd Levy	0.000227677000	194.49	0.000236796	0.00 194.49
00001188	83	Upper Van Brimmer Drainage	0.000003312100	2.83	0.000003445	0.00 2.83
00001191	72	Valley Acres Rd	0.000076346000	65.22	0.000079404	0.00 65.22
00001067	fp4	Walker Range Grazing	0.000008622500	7.37	0.000008968	0.00 7.37
00001067	fp3	Walker Range Timber	0.001123375700	959.65	0.001168370	0.00 959.65
00001198	29	Wiard Park	0.003122475000	2,667.40	0.003247539	0.00 2,667.40
00001201	37	Woodland Park Rd	0.000165552000	141.42	0.000172183	0.00 141.42



BOARD OF COMMISSIONERS
Agenda Item Summary

Agenda Category: Order 11.1

Meeting Date: 6/21/2022

OR2022-118

Department: Property Sales

ISSUE: In the matter of the Klamath County Treasurer to distribute proceeds from the sale of tax foreclosed properties.

BACKGROUND & CONCLUSIONS: When property has been subjected to tax foreclosure for nonpayment of taxes and interest and not redeemed within the two-year redemption period, the property is deeded to the County by the Tax Collector; and any property owned by the County and not in use for County purposes is offered for sale to the public. On August 25th & 26th, 2021, the County held a public sale and after the County Treasurer deducted the County's expenses and cost from the sale, there remains a sum of \$854,257.76 to be distributed as required by ORS 311.390 and in accordance with ORS 275.275 on or before June 30, 2022.

FISCAL IMPACT: \$854,257.76 Expenditure from the County Property Sales Trust-Agency Fund.

RECOMMENDED MOTION: Approve and execute the attached Order for the County Treasurer to distribute \$854,257.76, as required by ORS 311.390 and in accordance with ORS 275.275 on or before June 30, 2022. Fiscal Impact \$854,257.76 Expenditure from the County Property Sales Trust-Agency Fund.

DONE AND DATED this 21 day of June, 2022.

Chair
Approved
Denied

Vice-Chair
Approved
Denied

Commissioner
Approved
Denied

**OF COUNTY COMMISSIONERS
KLAMATH COUNTY, OREGON**

**In the Matter of the Klamath County Treasurer)
to distribute proceeds from the sale of tax)
foreclosed properties)**

Order No. 2022 - 118

WHEREAS, the Klamath County Tax Office/Property has sold tax foreclosed properties on August 25th & 26th 2021, in fiscal year 2022; and

WHEREAS, in accordance with 275.275 Distribution of proceeds:

- (1) (a) The proceeds arising under ORS 275.090 to 275.290 and 275.296 to 275.310 must be applied:
 - (A) First, to refund the county general fund for the full amount advanced by the county to pay the state tax upon all properties upon which the county has foreclosed liens for delinquent taxes;
 - (B) Second, to the county general fund in an amount equal to the penalty and fee described in ORS 312.120 for each property upon which the county has foreclosed a lien for delinquent taxes; and
 - (C) Third, to refund the county general fund for all the costs and expenses incurred by the county in the maintenance and supervision of such properties and in any lawsuits by it to quiet its title to property sold; or to defend the county's title to property sold, including suits or land use proceedings to ascertain and determine the actual boundaries of the properties. The proceeds applied as refunds under this subparagraph and subparagraph (A) of this paragraph shall not amount to more than the tax actually paid and the costs and expenses actually incurred by the county.
- (b) After the refunds authorized under paragraph (a) of this subsection are made, the county treasurer shall credit to the county general fund proceeds arising under ORS 275.090 to 275.290 and 275.296 to 275.310 from the sale of real property acquired by the county in a manner other than by foreclosure of delinquent tax liens or by exchange for land originally acquired by foreclosure of delinquent tax liens. The proceeds described in this paragraph include payments for the real property sold under a purchase agreement pursuant to ORS 275.190 or 275.

WHEREAS, the proceeds arising under ORS 275.294:

- (a) Must be credited to the county general fund by the county treasurer, if received from a lease or conveyance granting rights to explore, prospect for or remove biogas that is produced by decomposition of solid waste at any land disposal site or former land disposal site owned by the county. As used in this paragraph, "land disposal site" has the meaning given that term in ORS 459.005.
- (b) Must be segregated from the portion of the proceeds described in paragraph (a) of this subsection and deposited in a separate account maintained by the county. Interest earned on the segregated portion of the proceeds must be credited to the account established under this paragraph.
- (c) May be used, in an amount that does not exceed 10 percent of the proceeds, to reimburse a taxing district within the county for costs and expenses necessarily incurred by the district in providing improved, additional or extraordinary services required on lands in the county as a result of exploration, drilling, mining, logging or other activities authorized under a lease or conveyance under ORS 275.294. As used in this paragraph, "improved, additional or extraordinary services" includes, but is not limited to, fire protection and road construction and maintenance.
- (d) May be used to reimburse the county for its actual costs and expenses incurred under this subsection and under ORS 275.294 for:
 - (A) The maintenance and supervision of a lease or conveyance granting rights to explore, prospect for, mine or remove valuable minerals, oil or gas from the lands;
 - (B) The maintenance and supervision of a lease or conveyance granting rights to conduct underground storage, as defined in ORS 520.005; and

(C) Litigation resulting from a lease or conveyance described in subparagraph (A) or (B) of this paragraph.

WHEREAS, After a portion of the proceeds arising under ORS 275.090 to 275.290 and 275.296 to 275.310 and a portion of the proceeds arising under ORS 275.294 are applied as provided in subsections (1) and (2) of this section, the balance of the proceeds arising under ORS 275.090 to 275.290 and 275.296 to 275.310 and the balance of the proceeds arising under ORS 275.294, including the payments for land sold under contract pursuant to ORS 275.190 or 275.200, must be distributed by the county treasurer as follows:

(A) First, to a municipal corporation that has filed a notice, in accordance with ORS 275.130, relating to a local improvement lien against the property from which the sale proceeds are derived. The amount of the distribution to each municipal corporation must be in the principal amount of the lien, plus the interest and any penalties that accrued to the date of sale of the property.

(B) Second, to governmental units in accordance with the formula provided in ORS 311.390 for the distribution of tax collections. The amount distributed to governmental units must be the amount remaining after the distribution, if any, under subparagraph (A) of this paragraph.

WHEREAS, after those deductions stated above there remains a sum of Eight hundred fifty four thousand, two hundred fifty seven dollars and 76/100 (\$854,257.76) for distribution.

NOW, THEREFORE, IT IS HEREBY ORDERED, that the Klamath County Treasurer shall distribute in accordance with ORS 275.275 and the distribution formula provided in ORS 311.390 the sum of \$854,257.76

DONE and DATED this 21 day of June, 2022

BOARD OF COUNTY COMMISSIONERS



Chair



Commissioner



Commissioner