



BOARD OF COMMISSIONERS  
Agenda Item Summary

Agenda Category: **BUDGET RESOLUTION** Item No:

Date: June 18, 2019

Originating Department: BUDGET OFFICE

**Issue:** In the Matter of Imposing and Categorizing Taxes of Klamath County, Oregon for Fiscal Year 2019-2020.

**Background:** The Klamath County, Oregon budget for fiscal year 2019-2020 was adopted on June 18, 2019 for the fiscal year beginning July 1, 2019 that contains ad valorem tax at the rate of \$1.68610 per \$1,000 of assessed value for the General Fund, \$0.04650 per \$1,000 of assessed value for the Veterans Service Fund and \$0.05000 per \$1,000 of assessed value for the Museum Fund. The Board of Commissioners is required to adopt a resolution imposing and categorizing the tax for the tax year 2019-2020 upon the assessed value of all taxable property within Klamath County.

**Fiscal Impact:** \$8,625,000 Estimated Ad Valorem Property Taxes for Fiscal year 2019-20

**Recommended Motion:** The Board of Commissioners hereby imposes the taxes provided for in the adopted budget at the rate of \$1.73260 per \$1,000 of assessed value for a permanent rate levy for operations and \$0.05000 per \$1,000 of assessed value for a local option rate levy for the Museum Fund for the tax year 2019-20 upon the assessed value of all taxable property within Klamath County effective July 1, 2019. The Board of Commissioners hereby categorizes the taxes as General Fund at the rate of \$1.68610 per \$1,000 of assessed value, Veterans Service Fund at the rate of \$0.04650 per \$1,000 of assessed value, and Museum Fund at the rate of \$0.05000 per \$1,000 of assessed value.

\_\_\_\_\_  
Department Head Signature

DONE AND DATED this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Chair  
Approved   
Denied

\_\_\_\_\_  
Vice-Chair  
Approved   
Denied

\_\_\_\_\_  
Commissioner  
Approved   
Denied

BOARD OF COUNTY COMMISSIONERS  
KLAMATH COUNTY, OREGON

IN THE MATTER OF IMPOSING )  
TAXES FOR THE 2019-2020 ) BUDGET RESOLUTION NO. \_\_\_\_\_  
FISCAL YEAR )

WHEREAS, the Klamath County, Oregon budget for fiscal year 2019-2020 has been duly prepared and published as prescribed by law; and

WHEREAS, the Budget Committee on April 12, 2019 approved the imposition of taxes at the rate of \$1.7326 per \$1,000 of assessed value for general operations and \$0.0500 per \$1,000 of assessed value for Museum local option levy; and categorized the taxes to the General Fund (\$1.68610), Veterans Service Fund (\$0.04650) and Museum Fund (\$0.05000); and

WHEREAS, the Board of Commissioners, on June 18, 2019 adopted the budget for the fiscal year beginning on July 1, 2019; and

WHEREAS, the adopted fiscal year 2019-2020 budget contains ad valorem tax revenue requirements.

THEREFORE, BE IT RESOLVED that the Board of Commissioners hereby imposes the taxes provided for in the adopted budget at the rate of \$1.7326 per \$1,000 of assessed value for operations; \$0.0500 per \$1,000 of assessed value for Museum local option levy and that these taxes are hereby imposed for tax year 2019-2020 upon the assessed value of all taxable property within Klamath County.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby categorizes the taxes as follows:

	General Government Limitation	Excluded from the Limitation
General Fund	\$1.68610 per thousand	\$0.000 per thousand
Veterans Service Fund	\$0.04650 per thousand	
Museum Fund	\$0.05000 per thousand	

DONE AND DATED THIS 18TH DAY OF JUNE, 2019.

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner