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**CHAPTER 228**  
**Finance Department**

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**CROSS REFERENCES**

- Finance generally - see CHTR. Ch. IV
- Duties and powers of County Accountants generally - see ORS 210.210
- Payment of fines from ordinance violations into General Fund - see ORS 203.065
- Refinancing indebtedness; refunding bonds - see ORS 287.074
- Warrants - see ORS 294.027
- Exceeding amount and purpose of expenditures - see ORS 294.100
- Authority for loans to General Fund - see ADM. 222.01
- Budget Committee - see ADM. Ch. 259

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**228.01 ESTABLISHMENT; FUNCTIONS AND RESPONSIBILITIES.**

- (a) The Finance Department is established as an agency of the County and shall consist of such staff heretofore or hereafter appointed to perform the functions assigned to that department. Functions may be added to, removed from or amended as determined by the County.

(b) The Finance Director shall perform the following duties:

- (1) Treasurer, as described in the Home Rule Charter of Jackson County, Oregon.
- (2) County Accountant, as described in ORS Chapter 210.
- (3) Tax Collector, pursuant to ORS Chapter 311.

(Ord. 82-22. Passed 8-18-82; Ord. 2003-4. Passed 1-22-03.)

**228.02** (Ord. 82-22. Passed 8-18-82; Ord. 2003-4. Passed 1-22-03; REPEALED by Ord. 2010-5. Passed 6-9-10.)

**228.03 AUTHORITY FOR LOANS TO GENERAL FUND; INVESTMENT OF FUNDS.**

(a) Authority for Loans to General Fund:

- (1) The Finance Director shall notify the County Administrator of the need for additional funds in the General Fund, of the approximate anticipated amount of the need and of the approximate unencumbered cash balances available in other funds.
- (2) If there is insufficient money in the General Fund to pay warrants outstanding or expected to be outstanding prior to the receipt of revenues by the General Fund, the County Administrator may authorize a loan to the General Fund from such other fund as he or she may designate, subject to the limitations of ORS 294.460, and as allowed by Oregon and federal law. Such loan authorization shall be in writing and shall specify the purpose for such loan, the amount of such loan and the fund from which such loan is to be made.
- (3) The Finance Director is hereby authorized to make such loan, as directed by the County Administrator, and the Finance Director shall restore the money to the appropriate fund when money is available in the General Fund, without further order
- (4) Each such loan shall not be interest-bearing, unless otherwise directed by the County Administrator, or otherwise required by Oregon or federal law.
- (5) The Finance Director shall provide appropriate entries to the accounting system to maintain the current balance of such interfund loans in the official records of the County.

- (6) Each such loan shall be repaid to the fund from which it was borrowed by the end of the ensuing fiscal year.

(b) Investment of Funds. The Finance Director is directed to serve as custodial officer to invest any sinking fund, bond fund or surplus of funds in the custody of the Finance Director pursuant to the requirements of ORS 294.035 and the Finance Director's investment policy.

(Order 1-83. Passed 1-5-83; Ord. 2003-4. Passed 1-22-03.)

## **228.04 SEGREGATION OF SPECIAL ASSESSMENTS.**

(a) Definitions. As used in this section:

- (1) Local Improvement - has the meaning given that term in Section 228.06(a) of the Codified Ordinances of Jackson County. (Ord. 92-7. Passed 7-1-92.)
- (2) Local Improvement District - means an area within which real property is found by the Board of County Commissioners to be specially benefitted by a proposed local improvement.
- (3) Owner - has the meaning given in ORS 371.605.
- (4) Special Assessment - means a monetary obligation imposed by the County as a lien on real property within a local improvement district for the purpose of defraying all or part of the cost of a specific local improvement which specially benefits that real property.

(b) Conditions; Board Order:

- (1) The County may segregate a special assessment imposed upon a single tract or parcel of real property among all the parcels formed from a subsequent partition or other division of that tract or parcel, if the subsequent partition or division is in accordance with ORS 92.010 to 92.170 and regulations governing the division of lands. The proportionate distribution of an unpaid special assessment may be made if the special assessment is not delinquent.
- (2) The County may segregate a special assessment when requested to do so, on proper application, as specified in paragraph (b)(3) hereof, by an owner, mortgagee or lienholder of a parcel of real property that was formed from the lawful division of a larger tract of real property against which the special assessment was originally levied.

- (3) The segregation of a special assessment under this section shall be entered in the record of liens pursuant to and in accordance with an order adopted by the Board. The order shall describe each parcel of real property affected by the segregation, the amount of the assessment levied against each parcel, the name and address of the owner of each parcel, as determined from the information represented on the application, and such additional information as the Board finds necessary to make a complete record of the assessments. A copy of the order shall be filed with the County Clerk and the County Clerk shall make any necessary changes or entries in the lien docket.
- (4) If the special assessment is being paid in installments under the Bancroft Bonding Act, the assessments remaining unpaid shall be prorated among the smaller parcels resulting from the division so that each parcel shall be charged with that percentage of the remaining installment payments equal to the percentage of the unpaid assessment charge to the parcel upon segregation.

(c) Application for Segregation; Procedures:

- (1) An application to segregate shall be filed with the County Clerk or such other officer as may be designated by the Board as custodian of the assessment lien records. The application shall include:
  - A. A lot book report from a title company showing ownership of all the subject parcels segregated;
  - B. If available, the original and segregated tax lot numbers and the names and addresses of the owners of the resulting lots or parcels as shown in the County Assessor's records; and
  - C. An express waiver of defects, jurisdictional or otherwise, in the original assessment, unless such a waiver has already been filed.
- (2) The application shall be accompanied by a fee as established from time to time by the Board of County Commissioners.
- (3) If the application is complete, copies shall be submitted to the County Engineer and to the Roads and Parks Director.

- (4) The County Engineer shall prepare a proposed segregation of the assessment lien between or among the parcels proposed to be divided. The segregation shall be based upon the same criteria as those applied in apportioning the original assessment among the properties benefitted in the local improvement district, and, in any event, shall fairly and equitably reflect a division of the benefits among the resulting parcels. The applicant for segregation shall have an opportunity to endorse approval of the proposed segregation or to be heard by the Board before the application is approved by Board order. The application form shall make provision for owners to sign advance approval of a proposed segregation or to request a hearing.
- (5) Unless the owners have endorsed their approval of the proposed segregation, a notice of the proposed segregation of amounts shall be mailed to all persons shown by the application to have interests in the subject property, at least seven days before the Board meeting at which the order of segregation will be considered. The notice shall state the time of the meeting and that written objections filed with the Board prior to the meeting will be considered by the Board. If all persons with an interest in the parcel being divided have endorsed approval of the proposed segregation of assessment, no notice need be given and no hearing need be held.  
(Ord. 2003-4. Passed 1-22-03; Ord. 2007-2. Passed 1-31-07.)

(d) Board Approval; Filing. The Board shall approve, modify or disapprove the proposed segregation by Board order. If all parties have endorsed their approval, the Board will approve the apportionment and segregate the lien, unless it finds that the proposed segregation unduly impairs the security interest of the County. Following Board approval, the segregated liens shall be entered in the lien docket, and the segregated amounts, with interest accrued to the date of segregation, shall thereupon constitute separate liens on the parcels resulting from the division in accordance with the order.  
(Ord. 85-5. Passed 6-26-85.)

(e) Subdivision and Land Partition Approval. Whenever an application for partition or subdivision involves a parcel on which there is an unpaid special assessment lien, the division approval shall include a condition that the parties submit an application for segregation of the lien in accordance with this section. All the owners of the land to be subdivided may present, concurrently with the tentative plat application, an application for segregation, accompanied by a fee as prescribed by this section. The County Engineer may recommend, and the Board may approve, a segregation of the assessment lien among the lots in the proposed subdivision, to become effective at the time the final plat is approved and filed. The applicant may present a certified copy of the Board order approving the segregation to the County Clerk at the time of recordation of the final plat, and the segregation shall thereupon become effective and shall be entered in the assessment lien docket.

(Ord. 85-5. Passed 6-26-85; Ord. 86-31. Passed 1-14-87.)

**228.05 PURPOSE.**

The purpose of Sections 228.06 through 228.16 is to provide a procedure for the reassessment of any local improvement.

(E. Ord. 86-12. Passed 4-9-86; P. Ord. 86-13. Passed 4-23-86.)

**228.06 DEFINITIONS.**

As used in this chapter:

(a) Local Improvement - means:

- (1) The grading, graveling, paving or other surfacing of any street, or opening, laying out, widening, extending and altering, changing the grade of or constructing any street;
- (2) The construction or reconstruction of sidewalks;
- (3) The installation of ornamental street lights;
- (4) The installation of underground wiring or related equipment;
- (5) The reconstruction or repair of any street improvement subject to a local improvement district.
- (6) The construction, reconstruction or repair of any sanitary or storm, sewer or water main;
- (7) The acquisition, establishment, construction or reconstruction of any off-street motor vehicle parking facility;
- (8) The construction, reconstruction or repair of any flood control dike or dam;
- (9) The construction, reconstruction, installation and equipping of a park, playground or neighborhood recreation facility;
- (10) Any other local improvement for which an assessment may be made on the property specially benefitted.

(b) Governing Body - means the Board of County Commissioners or it's designate.

(c) Clerk - means the County Clerk.

(d) Lots - means lots, blocks or parcels of lands.

(e) Objections - includes remonstrances.

(E. Ord. 86-12. Passed 4-9-88; P. Ord. 86-13. Passed 4-23-86.)

### **228.07 AUTHORITY OF COUNTY TO MAKE REASSESSMENT.**

Whenever all or part of any assessment for local improvements is declared void or set aside for any reason by either the governing body or any court, or the enforcement of such assessment is refused by any court by reason of jurisdictional or other defects in procedure, whether directly or by virtue of any court decision, or when the governing body is in doubt as to the validity of all or part of any such assessment by reason of such defects in procedure, the governing body may by ordinance make a new assessment or reassessment with respect to all or part of the original assessment upon the lots which have been benefitted by all or part of the local improvement to the extent of such lots' respective and proportionate shares of the full value of such benefit.

(E. Ord. 86-12. Passed 4-9-86; P. Ord. 86-13. Passed 4-23-86.)

### **228.08 BASIS FOR, AMOUNT AND METHOD OF REASSESSMENT.**

The reassessment shall be based upon the special benefit of the improvement to the respective lot or lots at the time of the original making of the local improvement. The amount of the reassessment shall not be limited to the amount of the original assessment, but the reassessment shall not include any property not embraced in the original assessment. However, property on which the original assessment was paid in full shall not be included in the reassessment. Interest from the date of delinquency of the original assessment may be added by the governing body to the reassessment in cases where the property was included in the original assessment, but such interest shall not apply to any portion of the reassessment that exceeds the amount of the original assessment. The reassessment shall be made in an equitable manner as nearly as may be in accordance with the law in force at the time the improvement was made, but the governing body may adopt a different plan of apportioning benefits or excluding portions of the district when, in its judgment, it is essential to secure an equitable assessment. Credit shall be allowed on the new assessment for all payments made on the original assessment.

(E. Ord. 86-12. Passed 4-9-86; P. Ord. 86-13. Passed 4-23-86.)

**228.09 EFFECT OF REASSESSMENT; EXCEPTIONS.**

The reassessment, when made, shall become a charge upon the property upon which it is laid, notwithstanding the omission failure or neglect of any officer, body or person to comply with the provisions of the law connected with, or relating to, the local improvement and original assessment or any previous reassessment, and although the proceedings of the governing body or the acts of any officer, contractor or other person connected with the improvement or assessment may have been irregular or defective, whether such irregularity or defect was jurisdictional or otherwise. The reassessment shall not be made in case of any improvement wherein a remonstrance sufficient in law to defeat it was timely filed prior to the construction of the local improvement.

(E. Ord. 86-12. Passed 4-9-86; P. Ord. 86-13. Passed 4-23-86.)

**228.10 GOVERNING BODY ORDER TO REASSESS.**

The reassessment shall be initiated by adoption of a Board order designating the local improvement as to which a reassessment is contemplated, describing the boundaries of the district or part thereof that the governing body contemplates for the reassessment, and directing the County Administrator or his or her designate to prepare a proposed reassessment upon the property included within the district. After the passage of such Board order, the County Administrator or his or her designate shall prepare a proposed reassessment and file it in the Office of the Clerk.

(E. Ord. 86-12. Passed 4-9-86; P. Ord. 86-13. Passed 4-23-86.)

**228.11 PUBLICATION OF NOTICE OF REASSESSMENT; CONTENTS.**

After the proposed reassessment is filed in the Office of the Clerk, the County Administrator or his or her designate, shall give notice thereof by not less than four successive publications in a newspaper of general circulation in Jackson County. The notice shall show that the proposed reassessment is on file in the Office of the Clerk, giving the date of the passage of the Board order and the boundaries of the district or, in lieu of giving the boundaries of the district, a statement may be made of the specific property to be affected by the proposed reassessment. The notice shall specify the time and place where the governing body will hear and consider objections to the proposed reassessment by any parties aggrieved thereby.

(E. Ord. 86-12. Passed 4-9-86; P. Ord. 86-13. Passed 4-23-86.)



**228.12 PERSONAL NOTICE TO EACH OWNER; RIGHT TO FILE OBJECTIONS.**

The County Administrator or his or her designate shall, within five days after the date of first publication of the notice, mail or cause to be personally delivered to the owner of each lot to be affected by the proposed reassessment, or to the agent of such owner and to any other person who is entitled to notice by law, a notice of the proposed reassessment stating the matter set out in the printed notice and also the amount proposed to be charged against the lot. If the address of the owner or of the owner's agent or the mortgagee, if any, is unknown to the County Administrator or his or her designate and cannot be ascertained from the County's records, he or she shall mail the notice addressed to the owner or owner's agent or the mortgagee, if any, at that city where the property is located. Any mistake, error, omission or failure with respect to such mailing shall not be jurisdictional or invalidate the reassessment proceedings. The owners of any property included in the description of the printed notice, or any person having an interest in that property, may, within ten days from the date of last insertion of the printed notice, file in writing with the County Administrator or his or her designate objections against the proposed reassessments.

(E. Ord. 86-12. Passed 4-9-86; P. Ord. 86-13. Passed 4-23-86.)

**228.13 HEARING ON OBJECTIONS; REVISION OF REASSESSMENT.**

At the time and place appointed in the notice, the governing body shall hear and determine all objections filed under Section 228.12. The governing body may continue the hearing to correct, modify or revise the proposed reassessment, or the governing body may set the reassessment aside and order the making of a new proposed reassessment. However, if the proposed reassessment is corrected or revised so as to increase the amount proposed to be charged against any property, such reassessment shall not be made until after a new notice has been given, as stated in Section 228.12, to the owners of property against which the amount of assessment is proposed to be thus increased. The publication of the notice may be for not less than two successive insertions in a newspaper of general circulation in Jackson County as provided in Section 228.11, and the time when action may be taken thereon may be not less than five days after the date of last insertion in a newspaper of general circulation. If the proposed reassessment is set aside and a new apportionment ordered, notice shall be given of the new apportionment in the manner stated in Section 228.11 and Section 228.12 and action taken thereon as provided in this section and in Section 228.12.

(E. Ord. 86-12. Passed 4-9-86; P. Ord. 86-13. Passed 4-23-86.)

**228.14 REASSESSMENT ORDINANCE.**

When the governing body has determined what is, in its judgment, a fair, just and reasonable reassessment, it shall pass an ordinance setting out and making that reassessment. The reassessment so made shall be deemed to be regular, correct, valid and just, except as it may be modified under Sections 228.12 and 228.13.

(E. Ord. 86-12. Passed 4-9-86; P. Ord. 86-13. Passed 4-23-86.)

**228.15 LIEN DOCKET ENTRY; CREDITING PRIOR PAYMENTS.**

When the reassessment is duly made, it shall be entered in the County Lien Docket. All provisions for bonding and paying by installment shall be applicable, and such County liens shall be enforced and collected in the manner provided by law for collection of liens for a local improvement. All sums paid upon the former assessment or any previous reassessment shall be credited to the property on the account of which it was paid and as of the date of payment.

(E. Ord. 86-12. Passed 4-9-86; P. Ord. 86-13. Passed 4-23-86.)

**228.16 REVIEW OF REASSESSMENT.**

Notwithstanding any of the provisions of this chapter, the owner or other person with a legally protectable interest in any property against which a reassessment for local improvements has been imposed may seek a writ of review under the provisions of ORS 34.010 to 34.100.

(E. Ord. 86-12. Passed 4-9-86; P. Ord. 86-13. Passed 4-23-86.)

**228.17 FORECLOSURE OF SPECIAL ASSESSMENTS.**

(a) Subject to subsection (b) hereof, special assessment liens shall be foreclosed in the manner provided by ORS 371.660.

(b) Not less than sixty days prior to the date of sale, notices containing the same information as that contained in the published notice of sale shall be sent by first class mail and by certified mail to the owner or owners of record of the real property and to the occupant, if any, of such property, and to any person having a lien or other interest in the property if such a lien or interest appears of record, said notices to be sent to the post office addresses last known to the Board of County Commissioners. Failure to send notice to any such person does not affect the validity of the foreclosure as to any other person.

(E. Ord. 87-11. Passed 9-30-87; P. Ord. 87-12. Passed 10-14-87.)

**228.18 PROCEDURES FOR SPECIAL ASSESSMENTS.**

(a) Except as below provided, the procedures prescribed in ORS 371.605 to 371.655 shall be followed in proceedings relating to the assessment of properties for special benefits accruing from public improvements, as those terms are defined in this chapter and in ORS 371.605.

(Ord. 92-7. Passed 7-1-92.)

(b) At the time that the Board of Commissioners directs the mailing of the written notice specified in ORS 371.630(1), it shall set a time for public hearing to be held at a regular meeting within thirty days after the twenty-day period for objections, at which time any objections to the proposed improvement filed within the twenty days shall be heard and considered. Notice of the hearing shall be included in the mailed, written notice.

(E. Ord. 87-17. Passed 10-28-87; P. Ord. 87-20. Passed 11-10-87.)

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