

CITY OF TIGARD, OREGON
TIGARD CITY COUNCIL
ORDINANCE NO. 12-07

AN ORDINANCE AMENDING ORDINANCE NO. 2011-07, RETROACTIVELY ESTABLISHING A NEW RATE OF TAXATION FOR CERTAIN ANNEXATION TERRITORY, AND DECLARING AN EMERGENCY.

WHEREAS, the Tigard City Council (“Council”) adopted Ordinance No. 2011-07 on August 22, 2011, effective September 30, 2011, annexing certain contiguous real property into the boundaries of the City of Tigard (“City”); and

WHEREAS, the City annexed such real property pursuant to ORS 222.170(1) referred to as “triple majority” annexation; and

WHEREAS, the City initially set property taxation levels for the annexation area at levels consistent with Resolution No. 11-08; and

WHEREAS, the Council has since adopted Resolution No. 12-~~38~~, amending Resolution 11-08 to establish additional property tax incentives for voluntary triple majority annexation; and

WHEREAS, the provisions of Resolution No. 12-~~38~~ apply retroactively to property annexed into the city limits by way of voluntary triple majority annexation approved by Council on or after August 23, 2011; and

WHEREAS, the Council desires to extend the incentives established by Resolution No. 12-~~38~~ to the property annexed by Ordinance No. 2011-07; and

WHEREAS, the County process for printing and delivering property tax statements is already underway for the past assessment year.

NOW, THEREFORE, THE CITY OF TIGARD ORDAINS AS FOLLOWS:

SECTION 1: Ordinance No. 2011-07 is hereby amended to implement property tax for all of the property annexed by Ordinance No. 2011-07, consistent with Resolution No. 12-~~38~~, at the rate of 0.00 percent until July 1, 2014, and increasing over a three year period at the rate of 33 percent, 66 percent, and 100 percent per OAR 150-222.111.

SECTION 2: City staff is directed to undertake all necessary measures to implement the property tax rates established in Section 1 of this ordinance, including but not limited to reporting to the Washington County Assessor and direct reimbursement of subject properties’ owners, should it be warranted.

SECTION 3: In an effort to effectuate the changed tax rates imposed by this ordinance, an emergency is declared to exist and this Ordinance shall be in full force and effect upon adoption by the City Council and signature of the Mayor.

PASSED: By UNANIMOUS vote of all Council members present after being read by number and title only, this 2ND day of October, 2012.

Carol A Krager
Carol A. Krager, Deputy City Recorder

APPROVED: By Tigard City Council this 2ND day of October, 2012.

Craig Dirksen
Craig Dirksen, Mayor

Approved as to form:

Anthony V. Ramm
City Attorney

10.2.2012
Date