



WINDMASTER ANNEXATION INFORMATION

HOOD RIVER COUNTY
PLANNING & BUILDING SERVICES
601 STATE STREET
HOOD RIVER, OR 97031-2093
PHONE: 541-387-6840 Fax: 541-387-6873

File # _____

Fee _____

Collected By _____

Date _____

Applicant _____

Address _____

Phone _____

Signature _____

Township _____

Range _____

Section _____

Tax Lot _____

Zone _____

(If different than applicant)

Owner _____

Address _____

Phone _____

Signature _____



Hood River County Community Development

Planning, Building Codes, Veterans' Services, Economic Development and Information Systems
601 State Street, Hood River OR 97031

MICHAEL BENEDICT, DIRECTOR
(541) 387-6840 • FAX (541) 387-6873
E-mail: plan.dept@co.hood-river.or.us

SPECIAL DISTRICT ANNEXATION CHECKLIST **HOOD RIVER COUNTY PLANNING DEPARTMENT**

The following information should be provided, and process followed, when applying to annex property into the boundary of a special district:

1. Pickup a special district Petition for Annexation form at the Hood River County Department. Complete all applicable areas of the form and submit it to the Planning Department with the following information:
 - Landowner(s) name, contact information, and signature.
 - Legal description of the property(s) involved.
 - i. The legal description of the subject property(s) must be a full metes and bounds description, which can be found on the most recent deed affecting the property or obtained from the County Department of Records and Assessment or a local title company. Providing only map and tax lot numbers is insufficient. It is the responsibility of the petitioner to ensure the accuracy of the legal descriptions provided.
 - Map(s) showing the location of the property involved.
 - i. The map(s) must be accurate and match the legal description provided for the property(s). Assessor tax maps may be used and are available at the County Department of Records and Assessment or Planning Department. They are also available online at www.ormap.com. [For more information see the "Requirements for Maps and Descriptions" section of the Oregon Department of Revenue Boundary Change Information Guide. (Enclosed)]
 - Written endorsement and other information from the special district proposed to be annexed.
 - i. A petition for annexation starts with a formal request to the board of the affected special district from the applicant(s). If approved, a written endorsement from the board will need to be provided to document its decision. For more information, please contact the special district involved.
 - ii. As part of the submitted application, the petitioner must reference the Oregon Revised Statutes (ORS) that the special district was organized under, which is listed in ORS 198.010 (*enclosed*). This information is known as the "Principal Act" and is available from the special district involved.
 - iii. Should the proposed annexation involve territory within the jurisdiction of another special district or governmental agency, additional information will need to be obtained to demonstrate compliance with appropriate procedures as described in ORS, Chapter 198.
 - Application Fee. (*Check with the Planning Department for current application fee*)

2. After obtaining all the information listed in Item 1 above, submit the Petition for Annexation to the Planning Department. Use the attached Petition for this purpose.
3. Once received, the Planning Department will schedule the request before the County Planning Commission to evaluate the request pursuant to applicable requirements of Oregon Revised Statute and the Hood River County Code. Based on applicable requirements and testimony provided to the Planning Commission, a recommendation will be made by the Planning Commission and forwarded to the County Board of Commissioners. *(Please note that an application for special district annexation is not a land use decision, in itself.)*
4. A public hearing will then be scheduled with the Board of Commissioners to consider the recommendation of the Planning Commission. After considering the recommendation and public testimony, a decision will be made.
5. If the annexation petition is approved, the Board of Commissioners' decision and supporting information will then be sent by the County Department of Records and Assessment to the Oregon Department of Revenue (*Cartography Unit*) and the Secretary of State for processing.
6. If the annexation is going to affect property taxation it must be received by the Department of Revenue by March 31 of the year it is to be effective. If it is not received by that date, the property tax change will not take effect until the following year.

For more information regarding the special district annexation process, please see the "Oregon Department of Revenue Boundary Change Information Guide," which is available for review or purchase at the County Planning Department.

BOARD OF COMMISSIONERS
COUNTY OF HOOD RIVER
STATE OF OREGON

IN THE MATTER OF)
) PETITION FOR ANNEXATION
) OF LAND TO A SPECIAL
) DISTRICT BY LANDOWNER
)
) FILE NO. _____

1. I/we, the undersigned petitioner(s), do hereby petition the Hood River County Board of Commissioners to initiate proceedings for the annexation of a parcel(s) of land to a special district, pursuant to ORS 198.857.

2. This petition affects the following special district(s):

3. The Principal Act concerning the affected district(s) is set forth in the following chapter(s) of the Oregon Revised Statutes (ORS): [*Check the box(es) for the particular special district(s) involved*]

- ORS 198.010(2) – Domestic Water Supply District organized under ORS, Chapter 264.
- ORS 198.010(11) – Sanitary District organized under ORS 440.005 to 450.245.
- ORS 198.010(14) – Rural Fire Protection District organized under ORS, Chapter 478.
- ORS 198.010(15) – Irrigation District organized under ORS, Chapter 545.
- ORS 198.010(_____) – _____ District organized under ORS, Chapter _____.

4. Petitioner(s) is/are the landowners(s) of the parcel(s) of land proposed for annexation to the district as indicated by their signature(s) below.
5. A complete metes and bounds legal description and scaled map outlining the boundaries of the property(s) proposed to be annexed into the district are attached to this petition as Exhibit(s) _____. Map and tax lot numbers alone are not acceptable.
6. The parcel(s) of land proposed to be annexed into the district: *(Check one box)*
- Does not include any territory within a city.
 - Includes territory within a city and a certified copy of a resolution of the governing body of the city approving the petition is attached to this petition as Exhibit _____.
7. The parcel(s) of land proposed to be annexed into the district: *(Check one box)*
(You may need to consult with the special district to answer the question.)
- Does not include territory included within another district formed under the same Principal Act.
 - Includes territory included within another district formed under the same Principal Act, but that other district is not authorized to perform the services that the proposed district would perform.
 - Includes territory included within another district formed under the same Principal Act, and that other district is authorized to perform the same services the proposed would perform; however; *(If this item applies, please check one of the following boxes)* *(You may need to consult with the special district to answer the question.)*

- Withdrawal of such territory is proposed and the territory will be withdrawn by withdrawal proceedings conducted in the other district simultaneously with these annexation proceedings, and the proposed boundary changes are approved by both districts, as evidenced by the documents attached to this petition as Exhibit(s) _____; or
- The Principal Act provides for automatic withdrawal of the affected territory, pursuant to _____ of the Oregon Revised Statutes; or
- The annexation of the territory is subject to the dissolution of another district, and dissolution proceedings are being conducted simultaneously with this annexation proceeding, as evidenced by the documents attached to this petition as Exhibit(s) _____.

9. This petition was approved by endorsement herein by the board of the affected special district. Attach written endorsement as Exhibit _____.

10. The Principal Act governing this petition: (*Check one box*) (*You may need to consult with the special district to answer the question.*)

- Requires the endorsement or approval by another agency as evidenced in Exhibit(s) _____; or
- Does not require endorsement or approval of the petition for annexation.

11. Petitioner(s) elect(s) to qualify this petition according the Landowner method. Petitioner(s) represents all the landowners of the parcel(s) of land, as verified by the signature(s) below.

I/we, the owner(s) of the parcel(s) of land proposed for annexation, request annexation as presented in this petition. IN WITNESS THEREOF, I/we have signed this Petition on the dates indicated after our names:

Petitioner (Print) Date

Signature

Property Legal Description

Mailing Address

City, State, Zip

Day Phone

Petitioner (Print) Date

Signature

Property Legal Description

Mailing Address

City, State, Zip

Day Phone

Petitioner (Print) Date

Signature

Property Legal Description

Mailing Address

City, State, Zip

Day Phone

Petitioner (Print) Date

Signature

Property Legal Description

Mailing Address

City, State, Zip

Day Phone

Additional signature sheets may be used if necessary

Boundaries in General

Local government boundaries are integral and important features of our system of government in Oregon. Geographic area is an essential characteristic of a taxing district. Every district in the state has territory. Boundaries mark the territorial extent of their rights, powers, duties, liabilities, and constituencies. The boundaries of a taxing district are a major factor in determining the amount of the district's taxes and which properties will pay those taxes.

Boundary changes can be controversial because of their effects on properties both inside and outside a boundary. This is especially true when a change affects taxation. A misunderstanding can result in a loss of revenue or a district's inability to make a boundary change.

Most boundary change procedures established by the legislature apply to a particular type of local government unit (city, county, or special district, see page 7), or to specific agencies capable of approving boundary changes (such as local government boundary commissions, the State Board of Education, and county governing bodies). Only a few apply to all local government boundary changes.

The Department of Revenue's Role

The department must approve all boundary change maps and legal descriptions filed. Requirements and deadlines for filing will be discussed below. The department's Cadastral Information Systems Unit has rule-making authority to establish guidelines that regulate filing and approval. The department's Finance and Taxation Unit monitors tax certifications to ensure only statutory and constitutional taxes are extended on the county tax roll.

New districts or districts that plan a major boundary change should check with the county assessor and the Department of Revenue Cadastral Information Systems Unit well before the filing deadline to be sure all requirements are met. This filing is in addition to the requirements stated in ORS 198.780. Untimely filing of the required documents can have undesirable effects for the district. Some of these effects are covered in more detail in Chapters 2 and 10 of the *Local Budgeting Manual*.



Requirements for Maps and Descriptions

The county assessor's maps are the best maps to use. They have bearings and distances and most of the information on them necessary to locate the descriptions. They are of good scale and easy to read. Survey

maps of the landowner's property are also acceptable. The survey must show the township, range, section number and the point-of-beginning, and have bearings and distances that match the description.

Descriptions

Keep the following in mind when preparing boundary change legal descriptions:

- The point-of-beginning of the legal description must be clear. The point-of-beginning is best described by bearing and distance from a section corner, a donation land claim (DLC) corner, or another well monumented corner.
- Bearings and distances must be given for each course around the boundary description.
- Most deed references are inadequate as point-of-beginning or point-of-call for a boundary change description. If a deed reference is used as a point-of-call, include a copy of the deed. However, a description that consists solely of the landowner's deed or deeds is seldom adequate.
- **Tax lot numbers cannot be used for the legal description.**
- If the area is large, the use of township, range and section numbers, and quarter-quarter sections is acceptable as a legal description.
- If a point-of-call is to a highway or county road, the description must state to which edge or to the centerline.
- If a point-of-call is to a river or stream, the description must state whether it is on the mean high water, mean low water, thread, ordinary high water, or ordinary low water line. The bearing requirement can be dismissed along rivers and streams.
- If the boundary change involves a whole county, then the description can refer to its statutory description. If it involves a city, the description must include an effective date.

Example: "All of Wallowa County as described in ORS 201.320. Except the City of Joseph effective July 1, 1999."

Common problems

When reviewing the legal descriptions and maps of boundary changes, the Department of Revenue Cadastral Information Systems Unit sometimes encounters problems, which may delay or prevent approval of a boundary change. These problems include:

- The map is missing.
- The map scale is too small. The department has to read and plot the description on the map. If the scale is too small to plot the boundary or the department cannot see the information on the map, then the boundary change will be disapproved.
- The map is not highlighted to indicate the boundary changes. Highlight the area to be annexed or

withdrawn directly on the department's copy of the map, not on a map that you later photocopy for the department. Some highlighters do not copy well.

- The map lacks bearings, distances, or other important information such as township, range, and section numbers.

Key Dates in the Boundary Change Process

For assessment and taxation purposes, the boundary change process has two key dates. One is the effective date of the boundary change. The other is the filing deadline with the Department of Revenue. While both of these dates relate to boundary changes, they operate independently.

Example: Extending the District Tax Levy—March 31

Even if a district's annexation is effective on or before July 1, its tax rate is not automatically extended to the annexed territory. The district must file its boundary change documents in final approved form with the Department of Revenue Cadastral Information Systems Unit by **March 31** and obtain a notice of approval. The district's tax rate can then be extended to the annexed territory. For example:

Scenario 1

District C annexes territory effective May 31, 2005.

District C filed its boundary change documents in final approved form with the DOR Cadastral Information Systems Unit by March 31, 2005, and obtained a notice of approval.

The district's tax rate may be extended to the annexed territory, July 1, 2005, for the 2005-06 tax year.

Scenario 2

District D's annexation is not effective until July 21, 2005. Whether or not District D filed its boundary change with the Cadastral Information Systems Unit before March 31, the tax rate **will not** be extended to the annexed territory until the 2006-07 fiscal year. District D's March 31, 2005 filing of boundary change with the DOR Cadastral Information Systems Unit would be approved for the 2006-07 fiscal year, based on the effective date of the annexation.

Scenario 3

District E annexes territory effective May 31, 2005. District E filed its boundary changes with the DOR Cadastral Information Systems Unit on April 5, 2006. The district's tax rate will not be extended to the annexed territory until the 2006-07 fiscal year.

Remember: Extending the tax rate of the annexing district to the annexed territory is not automatic when the annexation is final.

AUTHORITY: ORS 308.225 instructs the assessor to disregard any changes or proposed changes to the boundary lines of taxing districts for assessment and taxation purposes in the ensuing fiscal year if the change is not filed in final approved form by March 31. **Remember:** The March 31 date and the approval by the Department of Revenue only relates to the boundary change for assessment and taxation purposes. It does not effect or relate to filings for any other purpose. ORS 308.225 also details the level of description for the boundary change.

The two key dates are March 31 and July 1. These dates help determine the property affected by a boundary change.

The Effect of Boundary Changes on Taxing Authority

Annexations

An annexation occurs when one district extends its boundaries outside of its previous service area. This can include extending services over the entire boundary of another district if both districts are not formed under the same statutory authority as the annexing district. For example, a rural fire protection district (RFPD) can annex the entire territory of a city.

A district cannot extend its boundaries through annexation over the entire boundary of another district if both districts are formed under the same statutory authority and both are providing the same services. For example, a RFPD cannot annex the entire territory of another RFPD. This type of boundary change would require a merger or consolidation of the two districts.

Permanent Rate Authority:

The permanent rate of the annexing district is extended over the new territory. The annexing district's permanent rate does not change.

When territory is withdrawn from one district as it is annexed into another, the district giving up the territory no longer extends its permanent tax rate over that property. The permanent rate of the district from which territory is being withdrawn does not change.

Annexation example 1:

City A annexes 20 parcels of property. City A extends its permanent rate to all of the properties in the old territory and on all of the 20 annexed parcels. The 20 parcels are simultaneously withdrawn from the rural fire district. The city will provide fire protection. The rural fire district can no longer tax the 20 parcels.