

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

BOOK 156 PAGE 0963

FILED

ORDINANCE NO. 9-95

) IN THE MATTER OF AMENDING
) CHAPTER 4 OF LANE CODE TO
) AUTHORIZE DIFFERENTIAL TAXES
) (LC 4.500 - 4.510(4))

OCT 05 1995

COUNTY CLERK

BY *Ron DeWille*

WHEREAS, Article I, Section 32, of the Oregon Constitution provides, in part, that "all taxation shall be uniform on the same class of subjects within the territorial limits of the authority levying the tax;" and

WHEREAS, when a class is selected for taxation, the tax must apply uniformly among all subjects in the class that are within the territorial limits of the authority levying the tax; and

WHEREAS, a taxing authority has wide discretion in classifying subjects of taxation; and

WHEREAS, distinctions in classes to be taxes differently must be actual and substantial, and must bear a reasonable relation to the objects and purposes of the tax legislation; and

WHEREAS, geographical boundaries may be the basis for distinction in imposing different tax burdens on different classes of citizens; and

WHEREAS, geographical boundaries, when used to impose different tax burdens, must coincide with unique and qualitative differences between the areas designated; and

WHEREAS, if different areas receive different levels of County services, the differences in levels of service are unique and qualitative differences which justify the imposition of different tax burdens, now, therefore

The Board of County Commissioners of Lane County ordains as follows:

1 - IN THE MATTER OF AMENDING CHAPTER 4 OF LANE CODE TO AUTHORIZE DIFFERENTIAL TAXES (LC 4.500 - 4.510(4) bj/8363

Chapter 4 of Lane Code is hereby amended by adding the following page:

REMOVE THIS PAGE

INSERT THIS PAGE

4.500 - 4.510(4),
i.e. 4-27
(a total of one page)

Said page is attached hereto and incorporated herein by reference. The purpose of this addition is to authorize differential taxes (LC 4.500 - 4.510(4)).

Enacted this 4th day of October, 1995.

Ellie Dundi

Chair, Lane County Board of Commissioners

Sharon L. Giles

Recording Secretary for this Meeting of the Board

APPROVED AS TO FORM
DATE 9/12/95
James J. [Signature]
OFFICE OF THE COUNTY CLERK

DIFFERENTIAL TAXES

4.500 Definitions. In addition to the general definitions included in LC 1.010, the following definitions apply:
Incorporated Cities. The area encompassed by the cities of Coburg, Cottage Grove, Creswell, Dunes City, Eugene, Florence, Junction City, Lowell, Oakridge, Springfield, Veneta, Westfir and any other city incorporated pursuant to ORS Chapter 221.

Special District. The area encompassed by any district, as defined in ORS 198.010-198.955, and duly organized under state law.

4.505 Geographic Tax Classification. The Board may, upon making the findings required by LC 4.510 below, adopt a measure or refer a measure to the electors which provides a different tax burden on one class of taxpayers than is imposed upon another class of taxpayers. Any class of taxpayers so determined by the Board shall be identified on a geographical basis, and may include distinctions, as substantiated by the findings, among incorporated cities, special districts, and areas outside the boundaries of cities or districts.

4.510 Required Findings. Any difference in tax burden imposed within separate geographic boundaries within Lane County, Oregon shall meet the following criteria:

(1) Differences in services to be provided in different geographic areas must be real and substantial.

(2) Geographic boundaries shall be drawn so that services provided within designated areas are qualitatively different from services provided within other geographical areas.

(3) Services provided within the different geographical areas must be unique.

(4) Any differences in tax burdens shall be based upon the actual costs of providing services and administration.

4.500

Lane Code

4.510(4)

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Exhibit "A"

Findings In Support of Ordinance No. 10-95.

1. Senate Bill 285, amending ORS 215.213(1), was adopted by the 1995 Legislative Assembly and became effective on September 9, 1995 (Chapter 435, Oregon Laws 1995 (Advance Sheets)).
2. For counties that have adopted marginal lands provisions, ORS 215.213(1) now allows an armed forces reserve center, if the center is within one-half mile of a community college.
3. Lane County adopted marginal lands provisions pursuant to ORS 197.247 in 1983.
4. This amendment to Chapter 16 of Lane Code complies with ORS 215.213(1) as revised by the legislature. (See Brentmar v Jackson County, 321 Or 481 (1995))
5. Lane County declares an emergency in order to implement ORS 215.213 as soon as possible.