

Notice to Taxing Districts

ORS 308.225



Cadastral Information Systems Unit
PO Box 14380
Salem, OR 97309-5075
fax 503-945-8737
boundary.changes@oregon.gov

Lincoln County
Legal Counsel
Room 110
225 W Olive St.
Newport OR 97365

Description and Map Approved
November 18, 2016
As per ORS 308.225

6-11-35-DC TC 10600

Description Map - Received from: Janet Harrison
On: 10/31/2016

This is to notify you that your boundary change in Lincoln County for:
DISSOLUTION of the SAL-LA-SEA SANITARY DISTRICT

BOCC ORDER #10-16-266

has been: Approved 11/18/2016
Disapproved

Department of Revenue File Number: 21-443-2016
Reviewed by: Elise Bruch, 503-302-8353
Boundary: Change Proposed Change

The change is for:
Formation of a new district
Annexation of a territory to a district
Withdrawal of a territory from a district
Dissolution of a district

If you have not already done so, the approved version of the map(s), legal descriptions(s) and signed ordinance must also be filed with the County Assessor and Secretary of State

Transfer
Merge
Establishment of Tax Zone

code 477 To 402
SV# 522 for 17/18
12/21/16

(S) (A)

delete → code 477

7785
- 786

code = 6, 999 to code 402

BEFORE THE BOARD OF COMMISSIONERS

FOR LINCOLN COUNTY, OREGON

1 In the Matter of:

2

3 *An Order Declaring the*)

ORDER NO. 10-16-266

4 *Sal-La-Sea Sanitary*)

5 *District Dissolved*)

6

7 WHEREAS, Danette Benjamin, Program Analyst II, Division of Property Tax, Oregon
8 Department of Revenue, sent to Lincoln County a letter dated August 31, 2015, indicating that
9 the Sal-La-Sea Sanitary District has failed to provide the Oregon Department of Revenue with
10 the required financial documents as set forth in ORS 294.458, for more than three consecutive
11 years; and

12

13 WHEREAS, the letter directs the Lincoln County Board of Commissioners to initiate the
14 dissolution procedures under ORS 198.335 to 198.365; and

15

16 WHEREAS, on September 14, 2016, in Resolution No. 16-14-9C, the Lincoln County
17 Board of Commissioners did initiate proceedings to dissolve the Sal-La-Sea Sanitary District
18 pursuant to ORS 198.335 to 198.365; and

19

20 WHEREAS, pursuant to Order No. 16-14-9C, Lincoln County sent a cover letter along
21 with a signed copy of Resolution No. 16-14-9C to the listed address of every known resident and
22 home owner within the Sal-La-Sea Sanitary District; and

23

24 WHEREAS, in researching the background and history of the Sal-La-Sea Sanitary
25 District, the County staff discovered, and the Board so finds, that incrementally all of the
26 territory of the District has been annexed into Lincoln City, with the last annexation occurring in
27 the year 2012; and

28

29 WHEREAS, ORS 222.510 provides that whenever the entire area of a sanitary district
30 (among other types of districts) becomes annexed to a city in accordance with the law, the
31 district is extinguished, and the city shall, upon the effective date of the annexation, succeed to
32 all the assets and become charged with all the liabilities, obligations and functions of the district;
33 and

34

35 WHEREAS, based upon the annexation of the District into Lincoln City, and the
36 provisions of ORS 222.510 which provide for dissolution of the District by operation of law,
37 there is no need to prepare a financial statement in accordance with ORS 198.350, or hold a
38 hearing on dissolution under ORS 198.355; and

39

40 WHEREAS, the original purpose of the District was to develop and install a sanitary
41 sewer collection and disposal system; and

42

6-11-35-BC TL 10600

1 WHEREAS, there are no records of the County showing that a sanitary sewer collection
2 and disposal system was ever installed within the District; and

3
4 WHEREAS, it is appropriate to recognize that Sal-La-Sea Sanitary District is dissolved
5 by operation of law;

6
7 NOW, THEREFORE, IT IS HEREBY ORDERED THAT:

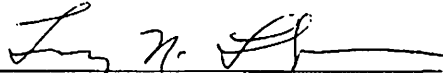
- 8
9 1) The Lincoln County Board of Commissioners hereby recognizes that the Sal-La Sea
10 Sanitary District is dissolved by operation of law in accordance with ORS 222.510.
11
12 2) A copy of this order shall be delivered to Lincoln County Clerk Dana Jenkins,
13 Lincoln County Assessor Joe Davidson, the Oregon Secretary of State, the Oregon
14 Department of Revenue-Attention Danette Benjamin, and Lincoln City-Attention
15 Richard Appicello.

DATED this 19th day of October, 2016.

LINCOLN COUNTY BOARD OF COMMISSIONERS



Bill Hall, Chair



Terry N. Thompson, Commissioner



Doug Hunt, Commissioner

5

code 477
7785
- 786

code = 6,999 code 402

BEFORE THE BOARD OF COMMISSIONERS

FOR LINCOLN COUNTY, OREGON

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In the Matter of:

A Resolution Initiating Procedures)
For the Dissolution of the)
Sal-La-Sea Sanitary District)

RESOLUTION NO. 16-14-9C

9 WHEREAS, Danette Benjamin, Program Analyst II, Division of Property Tax, Oregon
10 Department of Revenue, sent to Lincoln County a letter dated August 31, 2015, regarding the
11 Sal-La-Sea Sanitary District; and

12 WHEREAS, the letter indicates that the Sal-La-Sea Sanitary District has failed to provide
13 the Oregon Department of Revenue with the required financial documents as set forth in ORS
14 294.458, for more than three consecutive years; and

15 WHEREAS, the letter directs the Lincoln County Board of Commissioners to initiate the
16 dissolution procedures under ORS 198.335 to ORS 198.365; and

17 WHEREAS, under the provisions of ORS 198.345, the County is obligated to initiate
18 procedures to dissolve the district upon receiving the notice and letter, as referenced above, from
19 the Oregon Department of Revenue;

20 NOW, THEREFORE, THE BOARD OF COMMISSIONERS DOES HEREBY
21 RESOLVE AND ORDER AS FOLLOWS:

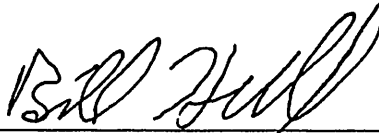
22 1) Proceedings to dissolve the Sal-La-Sea Sanitary District pursuant to ORS 198.335
23 to 198.365 are initiated.

24 2) Lincoln County Legal Counsel is directed to send a cover letter along with a
25 signed copy of this Resolution to the listed address of every known resident and home owner
26 within the Sal-La-Sea Sanitary District.

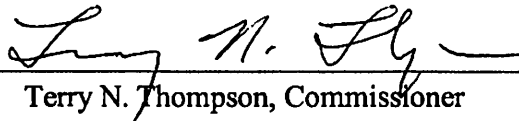
27 3) Lincoln County Legal Counsel is directed to begin obtaining the information
28 required for a financial statement in accordance with ORS 198.350.

DATED this 14th day of September, 2016.

LINCOLN COUNTY BOARD OF COMMISSIONERS



Bill Hall, Chair



Terry N. Thompson, Commissioner



Doug Hunt, Commissioner



OFFICE OF LINCOLN COUNTY LEGAL COUNSEL

225 West Olive Street, Room 110

Newport, Oregon 97365

(541) 265-4108

Fax: (541) 265-4176

Wayne Belmont
County Counsel
Kristin Yuille
Assistant County Counsel
M. Gerard Herbage
Assistant County Counsel
Janet Harrison
Paralegal

September 16, 2016

ATKINSON MARK L
4621 VARNA AVE
SHERMAN OAKS, CA 91423

You are receiving this letter because the records of the Lincoln County Assessor indicate that you own property within the **Sal-La-Sea Sanitary District**. The District was formed on August 21, 1973, and it has apparently not been active for some decades.

As a result of this inactivity, the Oregon Department of Revenue has asked the Lincoln County Board of Commissioners to initiate procedures to dissolve the District, so that it will no longer exist. Following that directive, the Lincoln County Board of Commissioners did initiate dissolution procedures on September 14, 2016; a copy of the Resolution is attached for your reference. As part of the process, and as required by ORS 198.350, the County will be putting together a financial statement for the District, to include information on possible assets and liabilities of the District.

If you have any information regarding possible assets and liabilities of the District, or know some history of the District, or have questions regarding these proceedings, please place a call to the Lincoln County Counsel Office at (541) 265-4108, and ask for Janet Harrison. You can also email Janet at the Lincoln County Counsel Office at jharrison@co.lincoln.or.us.

Thank you very much for your attention to this matter.

Sincerely,

M. Gerard Herbage
Lincoln County Assistant Legal Counsel

CC: Lincoln County Clerk Dana Jenkins
Lincoln County Assessor Joe Davidson
Lincoln County Counsel Wayne Belmont
Lincoln County Paralegal Janet Harrison



U528488 00-00-00-00-00600-30 477
U529423 00-00-00-00-00600-40 477

Sal-La-Sea

2 records listed.

6-11-35-BC TL 10600 code 477

7785
- 786 Sal-la-Sea

6,999 = code 402, ~~477~~

Delete
code 477

