

Notice to Taxing Districts

ORS 308.225



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

Description and Map Approved
December 6, 2016
As per ORS 308.225

Description Map - Received from: Janet Harrison
On: 11/16/2016

This is to notify you that your boundary change in Lincoln County for:
DISSOLUTION of THE ROADS END SANITARY DISTRICT

BOCC ORDER #11-16-290

has been: Approved Disapproved
12/6/2016

Department of Revenue File Number: 21-444-2016
Reviewed by: Robert Ayers, 503-983-3032
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

Handwritten notes: JVA 5-19 -> 521, 527 for 17/18 12/20/16

code 495 delete code 7658
 - 780 (Rds End San)
 - 747 (ORD 11-16-291 Rds End WTR)
 6,131 = code 493

code 498 delete code 6946
 - 747 R.E. WTR
 - 780 R.E. San
 5,419 = code 461

code 502 8436
 - 780 R.E. San
 747 R.E. WTR
 6,909 = code 490

code 418 8525
 - 747 R.E. WTR
 - 780 R.E. San
 6,998 = code 407

6-11-26 TL 300/C-11-27-DA TL 100,600,799
 6-11-35-CB TL 1900/6-11-35-CC TL 103,104,2400,2900
 6-11-35-Bc TL 12400

BEFORE THE BOARD OF COMMISSIONERS
 FOR LINCOLN COUNTY, OREGON

In the Matter of:

An Order Declaring the Roads) ORDER NO. 11-16-290
 End Sanitary District Dissolved)

WHEREAS, the Roads End Sanitary District (RESD) is a special district located within Lincoln County, and formed under the provisions of ORS Chapter 198 and organized under ORS 450.005 to ORS 450.245; and

WHEREAS, on December 10, 2012, Lincoln City adopted Ordinance No. 2012-10 annexing almost all, but not all, of the properties within the RESD, and declaring the withdrawal of the annexed property from RESD, effective July 1, 2013; and

WHEREAS, in November of 2013, RESD and Lincoln City, which had been involved in litigation over the annexation, signed an "Agreement for Transfer of Assets and Liabilities Settlement Agreement, Covenant Not to Sue and Mutual Release". This agreement required RESD to transfer to Lincoln City all of its assets and for Lincoln City to assume all lawful RESD liabilities and obligations, including the obligation to provide sanitary service to the areas annexed to the City; and

WHEREAS, following the annexation, RESD turned over its books and records to Lincoln City; and

WHEREAS, as a result of the annexation, the remaining property in RESD is quite small; currently, according to Lincoln County Assessor records, there are only three residences in the District; and

WHEREAS, with respect to sanitation services, none of the three remaining residences will be adversely affected by the dissolution of the RESD;

WHEREAS, on January 29, 2014, all of the RESD board members resigned, and no board members have since been appointed or elected to fill vacant positions; and (See Res. # 170 (2014/15))

WHEREAS, the RESD has not been active for more than two years; and

36 WHEREAS, on September 14, 2016, the Lincoln County Board of Commissioners
37 adopted Resolution No. 16-14-9E "A Resolution Initiating the Dissolution of the Roads End
38 Sanitary District"; and

39
40 WHEREAS, because there are no qualified District board members, the Lincoln County
41 Board of Commissioners, on September 14, 2016, appointed itself to act as a board of trustees on
42 behalf of RESD in accordance with ORS 198.920(3); and

43
44 WHEREAS, Resolution 16-14-9E required the Lincoln County Board of Commissioners
45 to file with the Lincoln County Clerk the Findings of Fact required by ORS 198.925(1), as well
46 as a Plan of Dissolution and Liquidation in accordance with ORS 198.925(2); and

47
48 WHEREAS, in Resolution No. 16-26-10C the Lincoln County Board of Commissioners
49 adopted Findings of Fact and a Plan for Dissolution and Liquidation for RESD; and

50
51 WHEREAS, the Findings of Fact reflected that RESD has no outstanding indebtedness,
52 and that its only remaining assets are real property taxes in the amount of \$46,106.53 plus
53 interest held by the Lincoln County Treasurer; and

54
55 WHEREAS, the Plan of Dissolution and Liquidation recognized that with the exception
56 of tax money of the RESD currently held by the Lincoln County Treasurer, all of the assets and
57 liabilities of the District have been previously transferred to Lincoln City. The Plan stated:
58 "Therefore the Plan of Dissolution and Liquidation is simply that at the conclusion of the
59 dissolution and liquidation process, the remaining District funds shall be transferred to Lincoln
60 City. If in the future the Lincoln County Treasurer receives additional District real property taxes
61 from prior years, they shall be forwarded on to Lincoln City"; and

62
63 WHEREAS, pursuant to ORS 198.925(3), the Lincoln County Board of Commissioners
64 filed the Findings of Fact and Plan for Dissolution and Liquidation in the Office of the Lincoln
65 County Clerk; and

66
67 WHEREAS, the Lincoln County Board of Commissioners finds that dissolution of RESD
68 can and shall occur without an election, in accordance with ORS 198.940, because the County
69 Board has found that it is in the best interests of the people of Lincoln County that the District be
70 dissolved and because the remaining territory within the District is uninhabited, and because the
71 District has failed to regularly to elect district board members in accordance with the principal
72 Act of the District; and

73 NOW, THEREFORE, THE LINCOLN COUNTY BOARD OF COMMISSIONERS
74 DOES HEREBY ORDER AS FOLLOWS:

- 75 1) The dissolution of the Roads End Sanitary District is hereby approved.
76 2) The Plan of Dissolution and Liquidation shall be implemented. The Lincoln County
77 Treasurer shall turn over the \$46,106.53 (plus interest) of District tax money to
78 Lincoln City, care of Richard Appicello, City Attorney. If in the future the Lincoln
79 County Treasurer receives additional District real property taxes from prior years, that
80 money shall also be forwarded to Lincoln City.
81 3) The Lincoln County Board of Commissioners shall not deposit the District books and
82 records in the Office of the Lincoln County Clerk. (The reason is that the books and
83 records of the RESD have already been deposited with Lincoln City, which is the
84 proper entity to maintain custody of them based upon the annexation of District
85 territory that occurred previously.)
86 4) At the same time that the Lincoln County Treasurer sends the \$46,106.53 plus interest
87 to Lincoln City, Lincoln County Board of Commissioners shall execute under oath a
88 statement that the Roads End Sanitary District has been dissolved and its affairs
89 liquidated. (The Statement is incorporated by reference and attached hereto as Exhibit
90 "A"). From the date of the statement, the corporate existence of the District is
91 terminated for all purposes. (ORS 198.945(2)).
92 5) The Lincoln County Board of Commissioners shall submit the statement referenced
93 in 4) above, within ten (10) days of its execution, to the Lincoln County Clerk Dana
94 Jenkins, Lincoln County Assessor Joe Davidson, the Oregon Secretary of State, the
95 Oregon Department of Revenue, Lincoln City c/o Attorney Richard Appicello, and
96 Clark Balfour, former attorney for the District.

Dated this 9th day of November, 2016

LINCOLN COUNTY BOARD OF COMMISSIONERS

EXLWSGD
Bill Hall, Chair

Terry N. Thompson
Terry N. Thompson, Commissioner

Doug Hunt
Doug Hunt, Commissioner

1 EXHIBIT A

2 STATEMENT OF DISSOLUTION AND LIQUIDATION FOR THE ROADS END
3 SANITARY DISTRICT

4 FINDINGS:

5 A) On September 14, 2016, in Resolution No. 16-14-9E, it was ordered that the Lincoln
6 County Board of Commissioners act as a board of trustees on behalf of the Roads End
7 Sanitary District because there are no qualified District Board members. (ORS
8 198.920(3)).

9 B) The dissolution process is not complete until the board of trustees files with the county
10 board a statement that the district has been dissolved and its affairs liquidated. When that
11 statement is filed, the District is terminated for all purposes. (ORS 198.945(2))

12 STATEMENT OF DISSOLUTION

13 The Roads End Sanitary District has been dissolved and its affairs liquidated.

14 BOARD OF TRUSTEES FOR THE ROADS END SANITARY DISTRICT

15
16 EXCUSED

17 Bill Hall

18
19 Terry N. Thompson

20 Terry N. Thompson

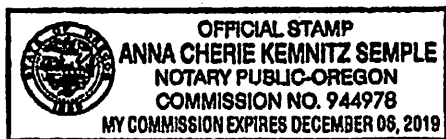
21
22 Doug Hunt

23
24
25 Doug Hunt
26

SUBSCRIBED AND SWORN TO before me this 9th day of November, 2016.

Anna Cherie Kemnitz Semple

Notary Public for Oregon
My Commission Expires:



U409788	00-00-00-00-00600-30	495
U489076	00-00-00-00-00600-30	502
U528487	00-00-00-00-00600-30	418
U412122	00-00-00-00-00600-40	495
U414487	00-00-00-00-00601-00	495
U503048	00-00-00-00-00601-00	502
R345224	06-11-26-00-00300-00	495 493
		461
		498
R515023	06-11-26-00-00300-00	498
		461
		495 493
R347550	06-11-27-DA-00100-00	498 461
		469
R357019	06-11-27-DA-00600-00	498 461
		469
R359352	06-11-27-DA-00799-00	498 461
R528257	06-11-35-CA-02500-00	495 493
		407
R18913	06-11-35-CB-01900-00	498 461
R277124	06-11-35-CC-00103-00	418
R520324	06-11-35-CC-00104-00	418
R284195	06-11-35-CC-02400-00	502
R303021	06-11-35-CC-02900-00	502

Roads End Sanitary
 " " Water

17 records listed.

SA# 519 -> SA1, SA2, SA3 for 12/17/18
 12/20/18

519 (3)
 520 8
 521 1

G-11-27-DA

SEE MAP 06 11 27 A

O.R.S. 390.770

400
3.87 AC

410

EXTENSION

500
3.13 AC

PHOTOS

VEGETATION

LINE

D.O.T.

~~479~~
2.50 AC
Rd's END
W. END

493

~~495~~
1/4 COR.

493

CS 18400

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G-11-35-CA

SEE MAP 06 11 35

PARTITION
PLAT
1993-15

N88°31'43"E 200.00
2500
1.20 AC
PTN PAR 2

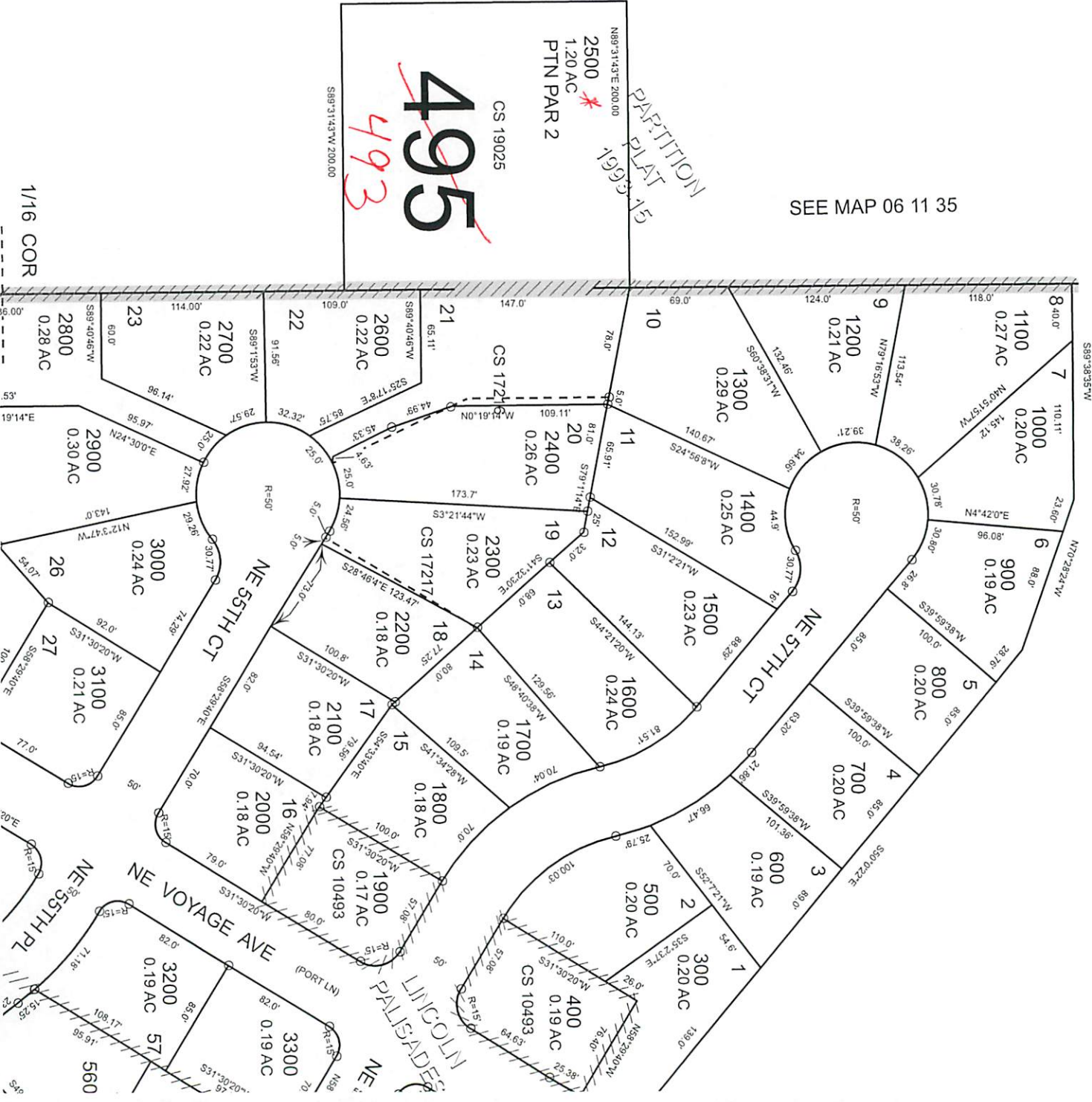
CS 19025

~~495~~

493

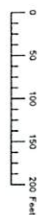
S89°31'43"W 200.00

N0°28'17"W 200.00



1/16 COR

CS 9681



N.W. 1/4 S.W. 1/4 SEC. 35 T.6S. R. 11W. W.M.
LINCOLN COUNTY
1" = 100'

06 11 35 CB
LINCOLN CITY

- Cancelled
- 101
- 102
- 1700-40
- 1700-41
- 1700-42
- 2000
- 2100
- 2200

1/4 COR.

SEE MAP 6 11 35 BC

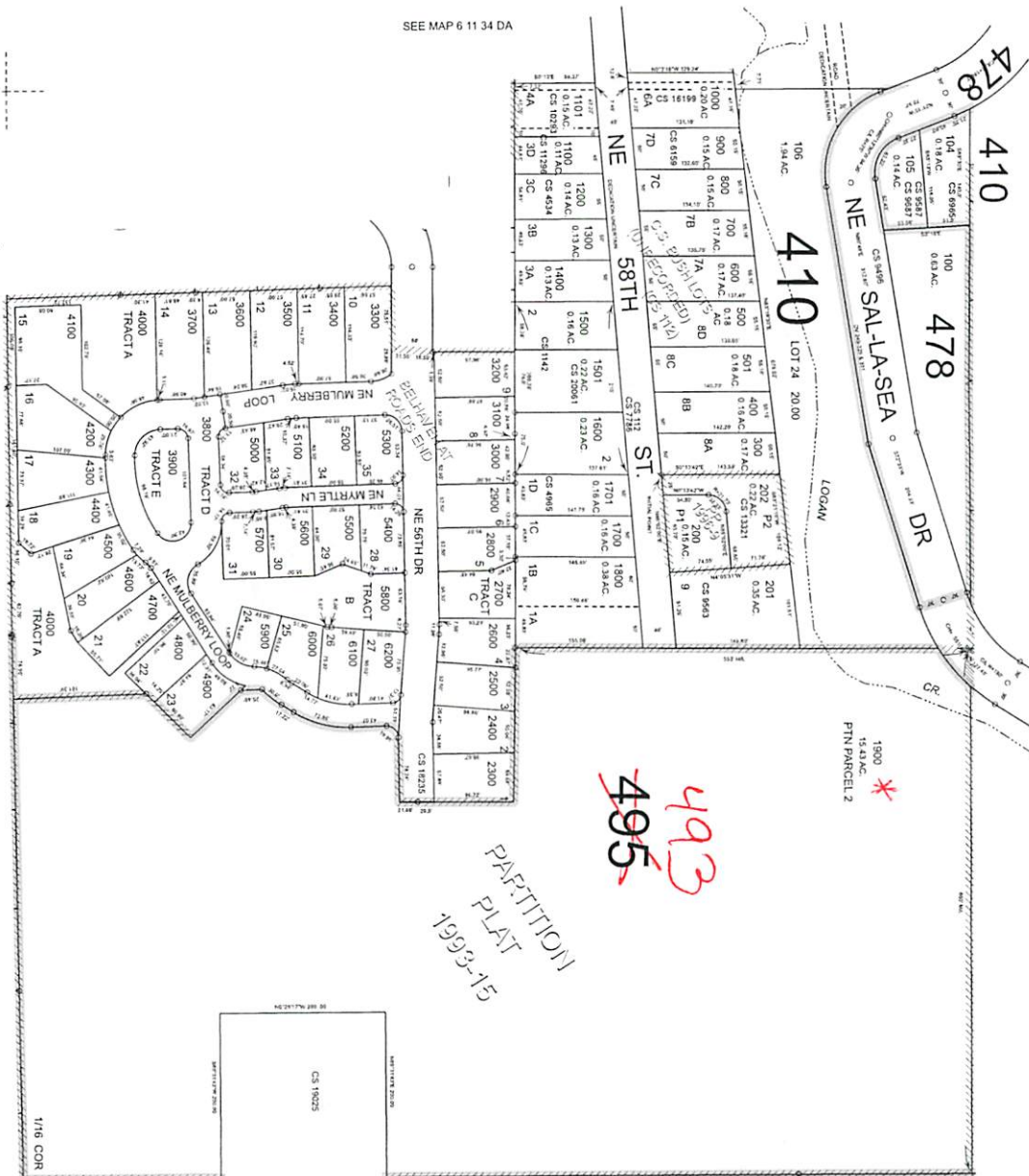
CS 9392

1/16 COR.

SEE MAP 6 11 35 CA

1/16 COR.

SEE MAP 6 11 35 CC



SEE MAP 6 11 34 DA

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSE ONLY



S.W. 1/4 S.W. 1/4 SEC. 35 T.6S. R. 11W. W.M.
LINCOLN COUNTY
1" = 100'

06 11 35 CC
LINCOLN CITY

- 300
- 400
- 1000
- 1100
- 1200
- 1300
- 1400
- 1501
- 1503
- 1702
- 1724

SEE MAP 6 11 35 CB

SEE MAP 6 11 34 DD

SEE MAP 6 11 35 CD



SEE MAP 7 11 2 B

Revised: SEB
01/12/2016

LINCOLN CITY
06 11 35 CC