

① A

DOR 21-450-2017

# 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

Coronado Shores Road District  
Budget Officer  
Coronado Shores #106  
Lincoln City OR 97367

**Description and Map Approved  
June 28, 2017  
As per ORS 308.225**

Description  Map - Received from: Janet Harrison  
On: 6/22/2017

This is to notify you that your boundary change in Lincoln County for:  
**DISSOLUTION OF THE CORONADO SHORES SPECIAL ROAD DISTRICT**

BOCC ORDER #6-17-170  
Approved by the voters in the May 16, 2017 Election

has been:  Approved 6/28/2017  
 Disapproved

SV# 219 for 18/19 446 Accounts  
02/2018

Department of Revenue File Number: 21-450-2017  
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 427 To 455

**BEFORE THE BOARD OF COMMISSIONERS  
FOR LINCOLN COUNTY, OREGON**

1 In the Matter of:

2 *An Order Dissolving the* )  
3 *Coronado Shores Special* ) ORDER NO. 6-17-170  
4 *Road District* )

5  
6 WHEREAS, the Coronado Shores Special Road District (“CSSRD”, and also referred to as  
7 the “District”) is a special road district located within Lincoln County, and formed under the  
8 provisions of ORS Chapter 198, and organized under ORS 371.305 to ORS 371.360; and

9  
10 WHEREAS, the history of CSSRD is reflected in Lincoln County Resolution No. 17-18-1,  
11 and in Lincoln County Order No. 2-17-55, which are incorporated by reference; and

12  
13 WHEREAS, the history reflects that CSSRD has not been functioning as a district since  
14 August of 2015; and

15  
16 WHEREAS, on December 6, 2016, Janel Gifford, a resident of CSSRD, filed with the  
17 Lincoln County Clerk a Petition to Dissolve the Coronado Shores Special Road District-Petition No.  
18 21-DIS-2016-01, and it was approved for circulation the same day. On December 21, 2016, Ms.  
19 Gifford turned in the petition with accompanying signatures to the County Clerk, and the Clerk’s  
20 Office validated 55 of the signatures representing more than the statutorily required amount to  
21 initiate dissolution of the District; and

22  
23 WHEREAS, based upon the petition to dissolve, on February 8, 2017, the Board of Lincoln  
24 County Commissioners adopted Resolution No. 17-18-1 wherein it appointed itself to act as the  
25 Board of Trustees on behalf of the District, and adopted Findings of Fact and a Plan for Dissolution  
26 and Liquidation which was filed with the Lincoln County Clerk. The Plan of Dissolution and  
27 Liquidation stated: “The District no longer has any assets or liabilities. Therefore, the Plan for  
28 Dissolution and Liquidation is simply to recognize that fact. There will be no need to transfer any  
29 assets or pay off any debt”; and

30  
31 WHEREAS, on February 8, 2017, in Lincoln County Order No. 2-17-55, the Lincoln County  
32 Board of Commissioners ordered that an election be called on May 16, 2017, for the purpose of  
33 submitting to the electors of the CSSRD a measure on the question of whether the District shall be  
34 dissolved, its indebtedness liquidated, and its assets disposed of in accordance with the plan  
35 proposed. This measure was later given the title Measure 21-178; and

For 2018/19

1 WHEREAS, at the May 16, 2017 election, Measure 21-178 to dissolve the District passed  
2 142 yes votes to 11 no votes; and  
3

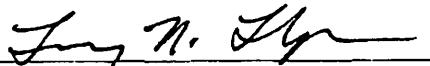
4 WHEREAS, also on the May 16, 2017, election, the Lincoln County Clerk placed on the  
5 ballot an election for three vacant CSSRD director positions with the opportunity for write in votes  
6 for which there was at least one write in vote for each of the three director positions;  
7

8 NOW, THEREFORE, IT IS HEREBY ORDERED THAT:  
9

- 10 1) The Coronado Shores Special Road District is declared to be dissolved.  
11 2) The Plan of Dissolution and Liquidation shall be implemented. That Plan recognizes that  
12 there are no assets or liabilities; hence there will be no need to transfer any assets or pay  
13 off any debt.  
14 3) Pursuant to ORS 198.945(2), the Lincoln County Board of Commissioners shall deliver  
15 the books and records of the District, if any, to the Lincoln County Clerk.  
16 4) At the same time as 3) above, the Lincoln County Board of Commissioners shall execute  
17 under oath a statement that the Coronado Shores Special Road District has been dissolved  
18 and its affairs liquidated. (The Statement is incorporated by reference and attached hereto  
19 as Exhibit "A"). From the date of the statement, the corporate existence of the District is  
20 terminated for all purposes. (ORS 198.945(2)).  
21 5) Based upon the dissolution of the District, none of the write-in candidates for District  
22 Directors shall serve as Directors of the District.  
23 6) The Lincoln County Board of Commissioners shall submit the statement referenced in 4)  
24 above within (10) days of its execution, to the Lincoln County Clerk, Dana Jenkins,  
25 Lincoln County Assessor Joe Davidson, the Oregon Secretary of State, the Oregon  
26 Department of Revenue, and to Janel Gifford.  
27

28 DATED this 21<sup>st</sup> day of June, 2017.  
29

30 LINCOLN COUNTY BOARD OF COMMISSIONERS

31   
32 \_\_\_\_\_  
33 Terry N. Thompson, Chair

34   
35 \_\_\_\_\_  
36 Doug Hunt, Commissioner

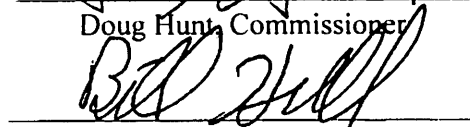
37   
38 \_\_\_\_\_  
39 Bill Hall, Commissioner

EXHIBIT A

STATEMENT OF DISSOLUTION AND LIQUIDATION FOR THE CORONADO SHORES SPECIAL ROAD DISTRICT

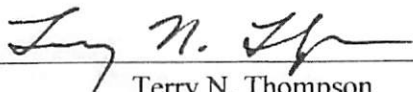
FINDINGS:

- A) On January 18, 2017, in Resolution No. 17-18-1, it was ordered that the Lincoln County Board of Commissioners act as a board of trustees on behalf of the Coronado Shores Special Road District because there are no qualified District Board members. (ORS 198.920(3)).
- B) The dissolution process is not complete until the board of trustees files with the County Board a statement that the district has been dissolved and its affairs liquidated. When that statement is filed, the District is terminated for all purposes. (ORS 198.945(2))

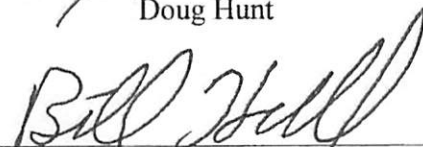
STATEMENT OF DISSOLUTION

The Coronado Shores Special Road District has been dissolved and its affairs liquidated.

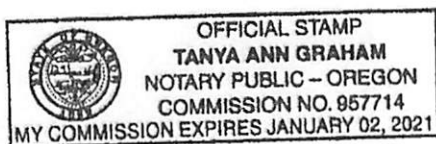
BOARD OF TRUSTEES FOR THE CORONADO SHORES SPECIAL ROAD DISTRICT


  
\_\_\_\_\_  
Terry N. Thompson

  
\_\_\_\_\_  
Doug Hunt

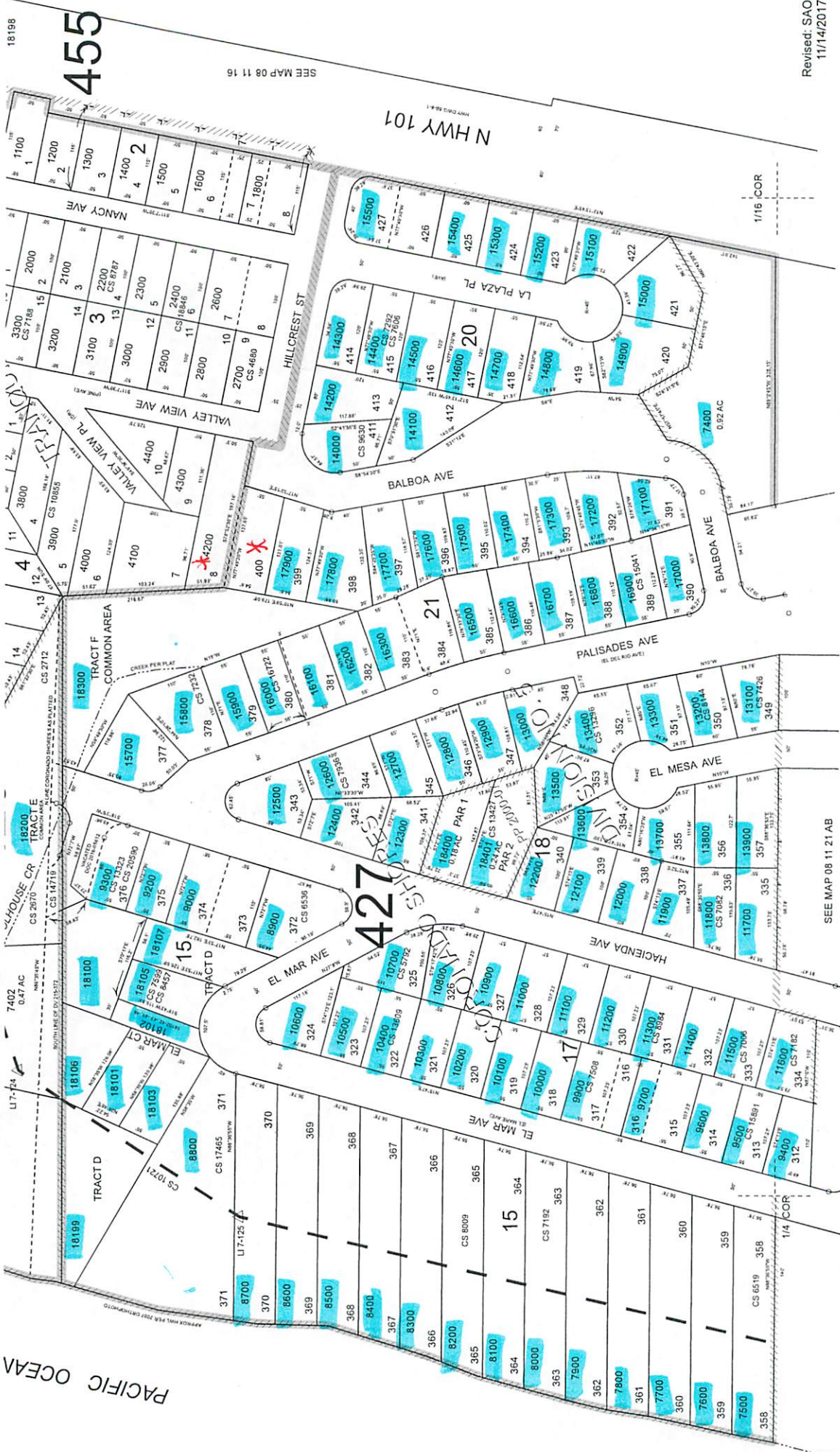
  
\_\_\_\_\_  
Bill Hall

SUBSCRIBED AND SWORN TO before me this 21 day of June, 2017.



  
\_\_\_\_\_  
Notary Public for Oregon  
My Commission Expires:

8-11-16-DC



PACIFIC OCEAN

18198

455

SEE MAP 08 11 16

N HWY 101

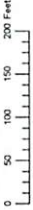
Revised: SAO  
11/14/2017

08 11 16 DC

SEE MAP 08 11 21 AB

dave ✓  
SV# 219 for 18/19  
ORD 6-17-170

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THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSE ONLY

1" = 100'



SEE MAP 08 11 21

SEE MAP 08 11 16 DC

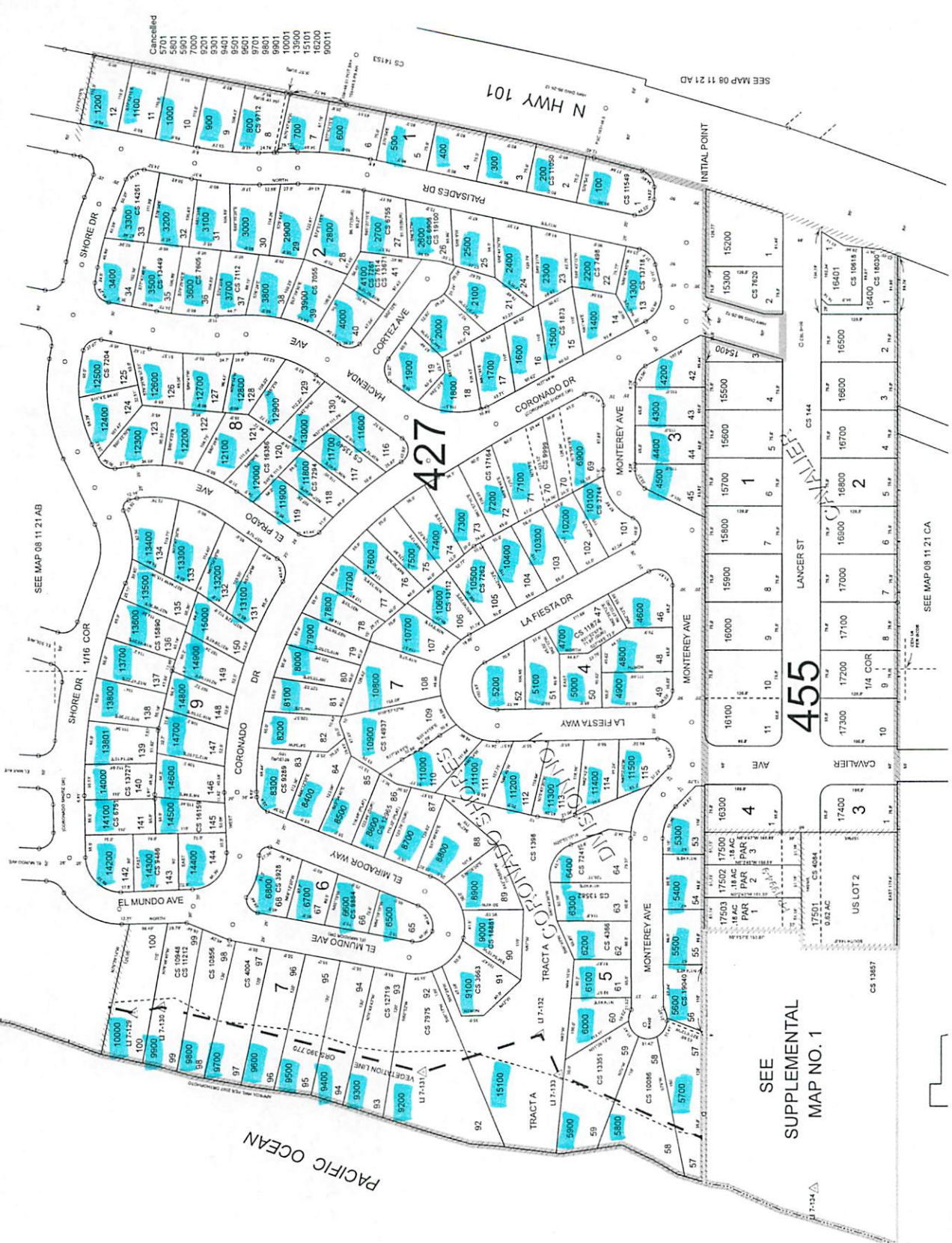
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSE ONLY

S.W. 1/4 N.E. 1/4 SEC. 21 T. 8S. R. 11W. W.M.  
LINCOLN COUNTY

1" = 100'

08 11 21 AC

0 50 100 150 200 Feet



SEE  
SUPPLEMENTAL  
MAP NO. 1

SEE MAP 08 11 21 AB

SEE MAP 08 11 21 AD

SEE MAP 08 11 21 CA

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**GREENER BEACH SANITARY DISTRICT, FOUR YEAR TERMS, VOTE FOR TWO****Salishan Sanitary District, Position 1****Salishan Sanitary District, Position 2****Salishan Sanitary District, Position 4****Salishan Sanitary District, Position 5****Siletz Keys Sanitary District, Position 1****Siletz Keys Sanitary District, Position 2****Siletz Keys Sanitary District, Position 3****Southwest Lincoln County Water PUD, Vote for Five****Measure 21-177 Lincoln County Initiative - Prohibits aerial pesticide spraying and creates rights of local citizens**

Yes	6994
No	6933

**Measure 21-178 Coronado Shores Special Road District - Dissolution of the Coronado Shores Special Road District**

Yes	142
No	11

**Measure 21-179 Greater Toledo Pool Recreation District - Formation of Greater Toledo Pool Recreation District/Establishment of Levy**

Yes	838
No	718

**Measure 21-180 Southwest Lincoln County Water People's Utility District - Formation of the Southwest Lincoln County Water People's Utility District**

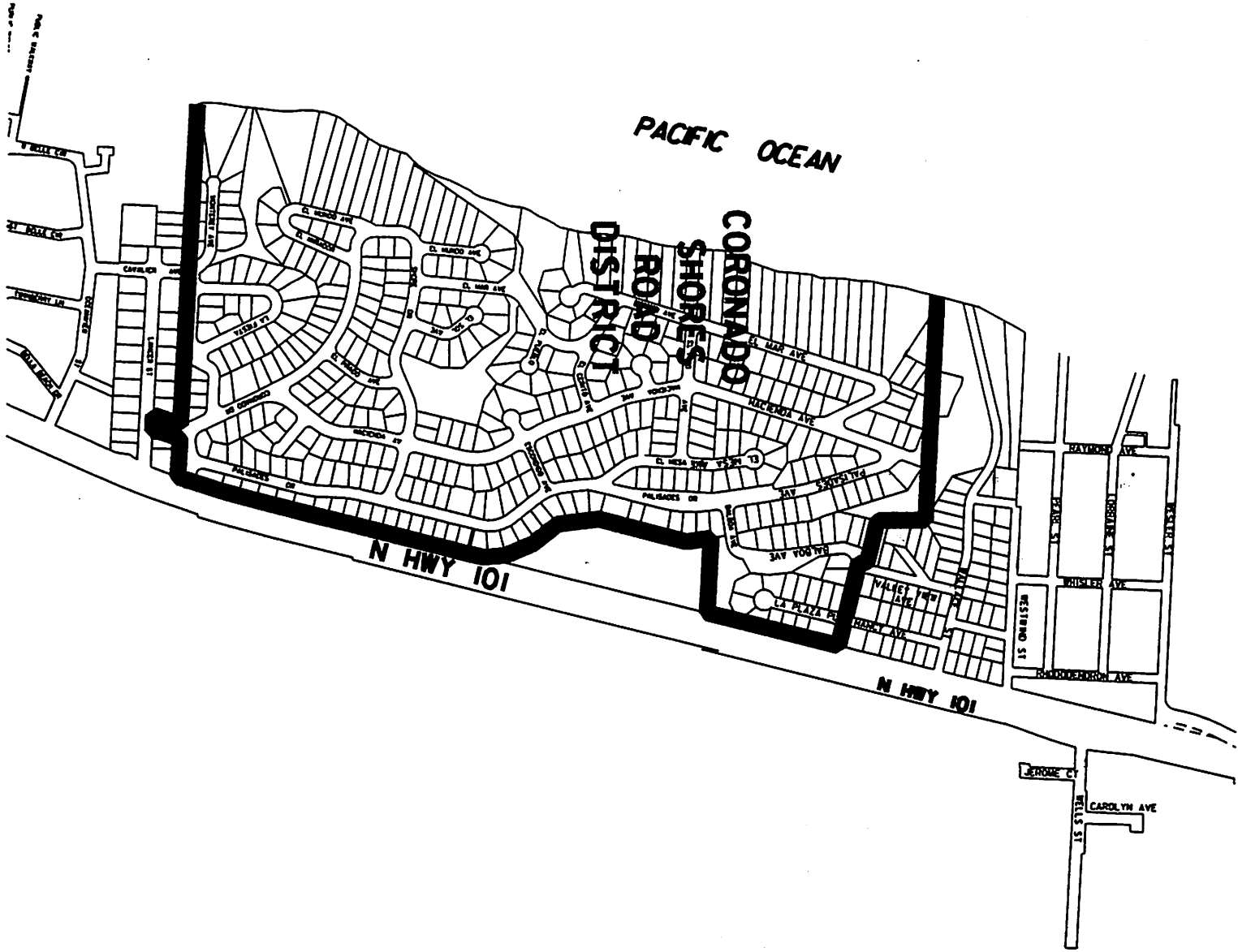
Yes	330
No	176

**Measure 21-181 North Lincoln Fire and Rescue District No 1 - North Lincoln Fire & Rescue District Local Option Levy Measure**

Yes	1793
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PACIFIC OCEAN

**CORONADO  
SHORES  
ROAD  
DISTRICT**



N HWY 101

N HWY 101

JEROME C. HILLS ST  
CAROLYN AVE