

Notice to Taxing Districts

ORS 308.225



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

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

Description and Map Approved  
July 10, 2025  
As per ORS 308.225

Description  Map - Received from: Gina Lekas  
On: 6/27/2025

This is to notify you that your Description and Map in Lincoln County for:  
Annexation to Yachats RFPD

Order No 06-25-231

ENTERED

MAY 15 2026

has been:  Approved 7/10/2025  
 Disapproved

Department of Revenue File Number: 21-496-2025

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 Description and Map must also be filed with the County Assessor

- Transfer
- Merge
- Establishment of Tax Zone

14-12-23-AB-00100-00 R476048  
Code 304 -> 378



**Office of Lincoln County Legal Counsel**

225 West Olive Street, Room 110  
Newport, Oregon 97365  
(541) 265-4108  
Fax: (541) 265-4176  
County Counsel | Lincoln County, OR

**Kristin H. Yuille**  
County Counsel  
**Brian J. Gardner**  
Assistant County Counsel  
**Douglas R. Holbrook**  
Assistant County Counsel  
**Gina C. Lekas**  
Paralegal & Risk Manager

June 16, 2025

Oregon Department of Revenue  
Cadastral Information Systems Unit  
Attn: Robert Ayers, 503-983-3032  
PO Box 14380  
Salem, OR 97309-5075

RE: *Annexation of Certain Properties into the Yachats Rural Fire Protection District*

Attached is a copy of Lincoln County Board of Commissioners Order #06-25-231 annexing certain properties into the Yachats Rural Fire Protection District. Included with the Order are maps and legal descriptions of the properties. If you have any questions, feel free to contact me.

Respectfully,

Gina Lekas  
Paralegal & Risk Manager

Enclosure

Cc w/encl: Secretary of State, Archives Division, 800 Summer St NE, Salem, OR 97310  
Summer Swanson, Lincoln County Cartographer



**AYERS Robert A \* DOR**

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**From:** Katy Bailey <kbail13@yahoo.com>  
**Sent:** Thursday, April 17, 2025 5:56 PM  
**To:** Boundary Changes \* DOR  
**Subject:** Fw: Copy of annexation paperwork  
**Attachments:** Annexation Petition Baileys.pdf; Appendix A.jpeg

You don't often get email from kbail13@yahoo.com. [Learn why this is important](#)

Hello,

We're attempting to work through the annexation process to become part of the Yachats Rural Fire District. So far we have received approval from the Yachats Rural Fire District, as well as the State Forester. Lincoln County notified us, that in order for the Board of Commissioners to perform a vote, we also needed approval from the Department of Revenue. I went online and found the attached form and read the associated ORS - hopefully I'm on the right track by sending this information to you. In the second attachment, I have signatures from the fire district, state forester, and the legal description as well as tax map for the piece of property we would like annexed.

Thank you,

Katy Bailey  
616.443.7640  
kbail13@yahoo.com

----- Forwarded Message -----

**From:** Gina Lekas <glekas@co.lincoln.or.us>  
**To:** Katy Bailey <kbail13@yahoo.com>  
**Sent:** Friday, April 11, 2025, 09:22:58 AM PDT  
**Subject:** Copy of annexation paperwork

Here is a copy of your paperwork.

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# APPLICATION FOR FIRE PROTECTION BY A RURAL FIRE PROTECTION DISTRICT

On forestland included within a forest protection district under ORS 477.205 to 477.281 as provided by ORS 478.140

TO: Yachats Rural Fire Protection District

Enter Name and Address below

Katy Bailey  
Map# 14-12-23-AB-00100-00

Mailing Address:  
2044 NE Foothills Ln., Yachats, OR  
97498

Telephone Number: 616-443-7640

R.F.P. DISTRICT USE ONLY		ASSESSOR'S USE ONLY	
<u>2-12-2025</u>	<u>3-10-2025</u>		
Date Received	Approved	Date Received	Approved

- INSTRUCTIONS TO APPLICANT**
1. Applicant must own the property or be purchasing it under contract.
  2. File separate application for each tax account.
  3. File original form with the Rural Fire Protection District in which your property is located.
  4. Retain a copy for your files.

- INSTRUCTIONS TO RURAL FIRE PROTECTION DISTRICT**
1. Forward a copy to the assessor of the county in which the property is located within 20 days of receipt from applicant.

### PROPERTY DESCRIPTION

Deed or  Contract    Deed Volume and Page or Instrument Number 2021-12289    Date Recorded: 9/24/2021  
Lincoln County    Account Number (as shown on your tax statement): R476048

Section Subdivision or Name of Addition	Section or Lot	Township or Block	Range	Acres
<u>N.W. 1/4 N.E. 1/4 Sec. 23 T. 14 S. R. 12 W.</u>	<u>304</u>	<u>14</u>	<u>12</u>	<u>3</u>

I, as owner, hereby request that part of the above-described property which is protected against fire by the State Board of Forestry under the provisions of Oregon Revised Statute (ORS) 477.205 to 477.281, also be protected against fire by the rural fire protection district in which it is located.

1. This property is located within the exterior boundaries of the above-named Rural Fire Protection District and a forest protection district as defined in ORS 477.205 to 477.281.
2. I understand that I will be taxed for fire protection on the county tax roll by both the rural fire protection district and by the State Board of Forestry under ORS Chapter 477.

### DECLARATION

I declare under the penalties for false swearing as contained in ORS 305.990(4) that this document has been examined by me and to the best of my knowledge it is a true, correct, and complete statement.

Applicant's Signature: X Katy Bailey    Date: 2-12-2025

**ANNEXATION PETITION BY SINGLE LANDOWNER**

For Yachats Fire Protection District in Lincoln County

This form is to be used by a single landowner, with or without co-owners, who owns a parcel of land (territory) to be considered by the Board of Commissioners for annexation.

Pursuant to ORS 198.857, I, the undersigned landowner(s) of the territory identified below hereby request that proceedings be initiated for the annexation of said territory to the Yachats Fire Protection District by the Lincoln County Board of Commissioners.

All or some of the territory proposed to be annexed is within Lincoln County. The affected district is: Yachats Fire Protection District, operating under ORS Chapter 478.

**PETITIONER:**

Provide Township 14, Range 12, Section 304, Tax Lot Number 14-12-23-AB-00100

Total Number of acres +/- or assessed acres 3 acres

Property Address (if any) N/A NE East Line Rd

Assessors Map (include a map of the territory proposed to be annexed) (Attach as Exhibit "A")

Legal Description (include each boundary of the territory proposed to be annexed) (Attach as Exhibit "B")

I hereby certify that I am the legal owner(s) of the real property to be annexed.

DATED this 12<sup>th</sup> day of February, 2025

Katy Bailey  
Signature of Property Owner (Petitioner)

Katy Bailey  
Printed Name of Property Owner (Petitioner)

Jeff Bailey  
Signature of Co-Owner (if applicable)

Jeff Bailey  
Printed Name of Co-Owner (if applicable)

2644 NE Foothills Ln, Yachats, 616-443-7640  
Mailing Address of Property Owner (Petitioner) Phone Number of Property Owner(s)  
OR, 97498

BOARD OF DIRECTORS  
FOR Yachats FIRE PROTECTION DISTRICT

Legal description & map has received preliminary approval by Oregon Department of Revenue and is attached.

Approval for this annexation has been granted by the Board of the Yachats Rural Fire Protection District at its meeting of March 10, 2025 pursuant to ORS 198.857(2). Yachats Rural Fire Protection District

DATED this 10<sup>th</sup> day of March, 2025

Katherine L. Guenther  
Director Signature

[Signature]  
Director Signature

[Signature]  
Director Signature

OREGON DEPARTMENT OF FORESTRY APPROVAL

This annexation petition has been reviewed and the Department of Forestry has no objection to the proposed annexation area(s), which is within a fire protection district, being included in a rural fire protection district.

DATED this 7 day of March, 2025

[Signature]  
State Forester

PETITIONER'S CERTIFICATION REGARDING TAXATION

I have completed and submitted Oregon Department of Revenue form 150-310-079 ("Application for Fire Protection by a Rural Fire Protection District").

By: Kathy Bailey

Date: 2-12-2025

*Annexation Application Fee is \$350 cash or check, upon submittal of packet to the Board of Commissioner's office located at the Lincoln County Courthouse, 225 W. Olive Street, Room 110, Newport, OR 97365. Please address packet to Lincoln County Legal Counsel.*

*Surveyor, Clerk, and Assessor fees are not included.*

## Appendix A

### Boundary Change Notice from Taxing District

Boundary change packets must be received in final approved form by the Department of Revenue and the County Assessor(s) by March 31.

For Department of Revenue use only		
Prepared by	File number	
Date received	Date approved	Date disapproved
Notes		

Request for:  Preliminary approval     Final approval    Date submitted: 04/17/25

District name <u>Yachats Rural Fire Protection District</u>			
Mailing address <u>2644 NE Foothills Ln</u>	City <u>Yachats</u>	State <u>OR</u>	ZIP <u>97498</u>
County name <u>Lincoln County</u>	Second county name (if applicable)		
Contact person <u>Katy Bailey</u>	Second contact person (if applicable)		
Phone <u>616.443.7640</u>	Email <u>kbail13@yahoo.com</u>		
Ordinance/resolution/order	Planning file number		
Election date	Effective date		

Notes  
Please see attached paperwork - our piece of property is not currently part of a fire district, we received approval from the Yachats Rural Fire District and the State Forester to become part of the Yachats Rural Fire District. Prior to a vote via the Board of Commissioners (Lincoln County) we also need approval of the map

**Boundary action:**

Boundary change     Proposed boundary change (effective after Mar. 31 or requires election)     Delayed annexation

**The change is for:**

- Formation of a new district
- Annexation of territory to a district
- Withdrawal of territory from a district
- Dissolution of a district
- Transfer
- Merger or consolidation
- Establishment of tax zone

**Documents required for final review:**

- Ordinance / resolution / order
- Map of boundary change
- Legal description of boundary change
- School district boundary change form (must be included with school district boundary changes)
- Other supporting documents—List:

**Email submission to:**

boundary.changes@oregon.gov

**Or Send to:**

Oregon Department of Revenue  
Cadastral Information Systems Unit  
PO Box 14380  
Salem OR 97309-5075

**Contact us:**

boundary.changes@oregon.gov  
Fax: (503) 945-8737

EXHIBIT "A" "B"  
Legal Description

PARCEL I:

Beginning at the Northeast corner of the Northwest quarter of the Northeast quarter of Section 23, Township 14 South, Range 12 West of the Willamette Meridian, Lincoln County, Oregon; thence South 12 rods along the East line of the Northwest quarter of the Northeast quarter of said Section 23; thence West 40 rods, parallel with the North line of said Section 23; thence North 12 rods, parallel with the East line of the Northwest quarter of the Northeast quarter of said Section 23; thence East 40 rods along the North line of said Section 23, to the place of beginning.

PARCEL II:

An easement as reserved in instrument recorded February 19, 1959 in Book 197, page 539, Lincoln County Records over the following described property:

A 20 foot strip of even width along the East side of the following described property: Beginning at a point 40 rods West of the Northeast corner of the North half of the Northwest quarter of the Northeast quarter of Section 23, Township 14 South, Range 12 West of the Willamette Meridian, in Lincoln County, Oregon; and running thence South 20 rods; thence West 40 rods, more or less, to the West line of the Northeast quarter of said Section 23 in said Township and Range; thence North 20 rods along the West line of the Northeast quarter of said Section 23; thence East 40 rods, more or less, to the place of beginning.

PARCEL III:

An easement as described in instrument recorded November 16, 1970 in Book 22, page 532, Lincoln County Records, more particularly described as follows:

A strip of land 30 feet wide, East of and adjacent to the West line of the North one half of the Northwest quarter of the Northeast quarter of Section 23, Township 14 South, Range 12 West of the Willamette Meridian, Lincoln County, Oregon, extending North 20 rods from the Southwest corner of the North one half of the Northwest quarter of the Northeast quarter of the said Section 23; and extending East 900 feet along the North line of the South one half of the North one half of the Northwest quarter of the Northeast quarter of said Section 23.

THIS MAP WAS PREPARED FOR  
ASSESSMENT PURPOSE ONLY



N.W. 1/4 N.E. 1/4 SEC. 23 T. 14S R. 12W W.M.  
LINCOLN COUNTY

1" = 100'

14 12 23 AB

Canceled  
201  
400  
700  
1307

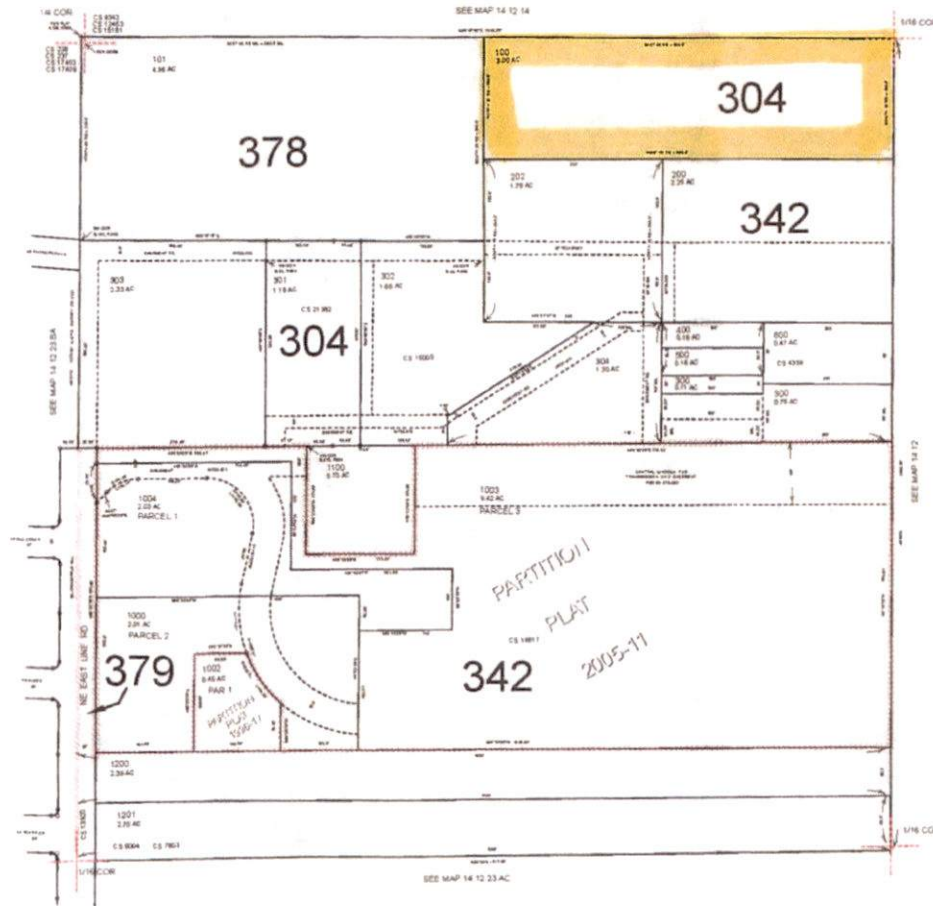


Exhibit "A"

Revised SMW  
11/05/2023

14 12 23 AB

Lincoln County  
Courthouse  
Room 110  
225 W Olive St.  
Newport, OR 97365

PORTLAND OR RPDC 972

25 JUN 2025 PM 5 L



US POSTAGE PAID BY PITNEY BOWES



ZIP 97365 \$ 000.97<sup>0</sup>  
02 4W  
0000388065 JUN 24 2025

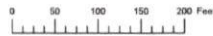
Oregon Department of Revenue  
Cadastral Information Systems Unit  
Attn: Robert Ayers  
PO Box 14380  
Salem, OR 97309-5075

RECEIVED  
JUN 27 2025  
OR Dept. of REVENUE

97309-507580



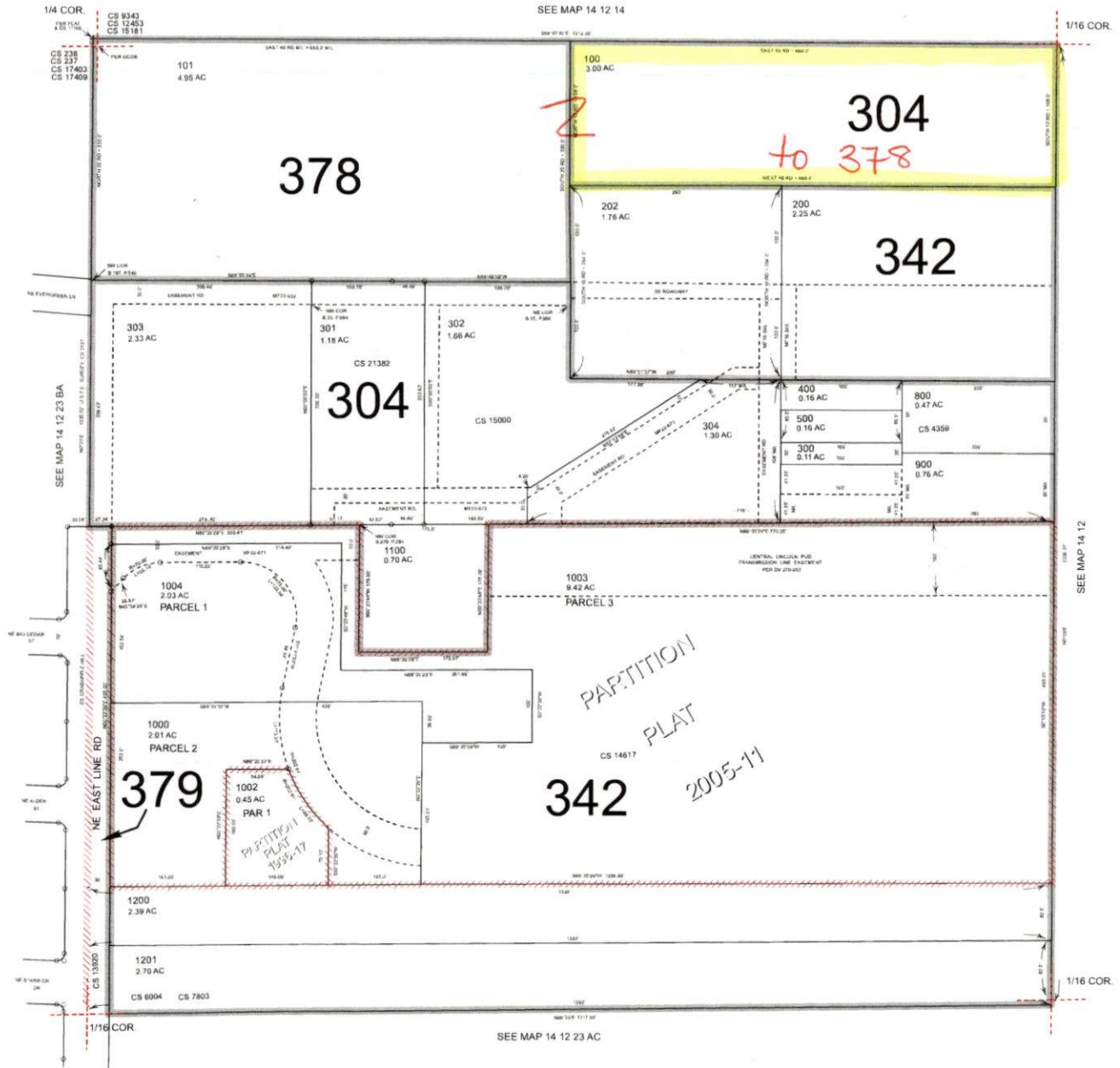
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSE ONLY



N.W.1/4 N.E.1/4 SEC.23 T.14S. R.12W. W.M.  
LINCOLN COUNTY  
1" = 100'

14 12 23 AB

Cancelled  
201  
800  
700  
1001



Revised: SMW  
11/06/2023

14 12 23 AB