

# Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment, or Charge on Property

**FORM OR-LB-50  
2026-2027**

To assessor of \_\_\_\_\_ County

Check here if this is  
an amended form.

Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions.

The \_\_\_\_\_ has the responsibility and authority to place the following property tax, fee, charge, or assessment  
District name  
on the tax roll of \_\_\_\_\_ County. The property tax, fee, charge, or assessment is categorized as stated by this form.  
County name

|                             |       |                          |                               |                |
|-----------------------------|-------|--------------------------|-------------------------------|----------------|
| Mailing address of district | City  | State                    | ZIP code                      | Date submitted |
| Contact person              | Title | Daytime telephone number | Contact person e-mail address |                |

**CERTIFICATION—**You must check one box if you are subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TAXES TO BE IMPOSED**

|   | Subject to<br>General Government Limits |                                   |
|---|---|-----------------------------------|
|   | Rate <b>—or—</b> Dollar Amount          |                                   |
| 1. Rate per \$1,000 <b>or</b> total dollar amount levied (within permanent rate limit) ... 1            |   |                                   |
| 2. Local option operating tax .....2  |   | Excluded from<br>Measure 5 Limits |
| 3. Local option capital project tax .....3  |   |                                   |
| 4. City of Portland Levy for pension and disability obligations .....4                                  |   | Dollar Amount<br>of Bond Levy     |
| 5a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001.....5a   |   |                                   |
| 5b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 ..... 5b    |   |                                   |
| 5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b).....5c |   |                                   |

**PART II: RATE LIMIT CERTIFICATION**

|  |  |
|--|--|
| 6. Permanent rate limit in dollars and cents per \$1,000.....6                                       |  |
| 7. Election date when your new district received voter approval for your permanent rate limit .....7 |  |
| 8. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated</b> district.....8         |  |

**PART III: SCHEDULE OF LOCAL OPTION TAXES—**Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

| Purpose<br>(operating, capital project, or mixed) | Date voters approved<br>local option ballot measure | First tax year<br>levied | Final tax year<br>to be levied | Tax amount <b>—or—</b> rate<br>authorized per year by voters |
|---|---|--------------------------|--------------------------------|--|
|   |   |                          |                                |  |
|   |   |                          |                                |  |

**PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES\***

| Description | ORS Authority** | Subject to General<br>Government Limitation | Excluded from<br>Measure 5 Limitation |
|-------------|-----------------|---|---------------------------------------|
| 1           |                 |   |                                       |
| 2           |                 |   |                                       |

\*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

\*\* **The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.**

(see the back for worksheet for lines 5a, 5b, and 5c)  
**File with your assessor no later than JULY 15, unless granted an extension in writing.**

## Worksheet for Allocating Bond Taxes

Debt service requirements for bonds approved **prior to** October 6, 2001 (including advanced refunding issues to redeem them):

|                | Principal | Interest | Total |
|----------------|-----------|----------|-------|
| Bond Issue 1   |           |          |       |
| Bond Issue 2   |           |          |       |
| Bond Issue 3   |           |          |       |
| <b>Total A</b> |           |          |       |

Debt service requirements for bonds approved **on or after** October 6, 2001:

|                           | Principal | Interest | Total |
|---------------------------|-----------|----------|-------|
| Bond Issue 1              |           |          |       |
| Bond Issue 2              |           |          |       |
| Bond Issue 3              |           |          |       |
| <b>Total Bond (A + B)</b> |           |          |       |

**Total Bonds**

$$\frac{\text{Total A} = \$ \underline{\hspace{2cm}}}{\text{Total A + B} = \$ \underline{\hspace{2cm}}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \quad (\text{enter on line 5a on the front})$$

$$\frac{\text{Total B} = \$ \underline{\hspace{2cm}}}{\text{Total A + B} = \$ \underline{\hspace{2cm}}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \quad (\text{enter on line 5b on the front})$$

Total Bond Levy \$                      (enter on line 5c on the front)

### Example—Total Bond Levy = \$5,000

Debt service requirements for bonds approved **prior to** October 6, 2001 (including advanced refunding issues to redeem them):

|                | Principal | Interest | Total    |
|----------------|-----------|----------|----------|
| <b>Bond A:</b> |           |          |          |
| Bond Issue 1   | 5,000.00  | 500.00   | 5,500.00 |
| Bond Issue 2   | 3,000.00  | 250.00   | 3,250.00 |
| Bond Issue 3   | 1,000.00  | 100.00   | 1,100.00 |
| <b>Total A</b> |           |          | 9,850.00 |

Debt service requirements for bonds approved **on or after** October 6, 2001:

|                           | Principal | Interest | Total       |
|---------------------------|-----------|----------|-------------|
| <b>Bond B:</b>            |           |          |             |
| Bond Issue 1              | 3,000.00  | 50.00    | 3,050.00    |
| <b>Total Bond (A + B)</b> |           |          | \$12,900.00 |

**Formula for determining the division of tax:**

$$\frac{\text{Total A} = \$ \underline{9,850.00}}{\text{Total A + B} = \$ \underline{12,900.00}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{3,818.00} \quad (\text{enter on line 5a on the front})$$

$$\frac{\text{Total B} = \$ \underline{3,050.00}}{\text{Total A + B} = \$ \underline{12,900.00}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{1,182.00} \quad (\text{enter on line 5b on the front})$$

Total Bond Levy \$ 5,000.00 (enter on line 5c on the front)