Chapter 371

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Road Districts and Road Assessment Plans

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GENERAL PROVISIONS

371.005 "County court" defined. As used in this chapter, unless the context requires otherwise, "county court" includes board of county commissioners.

COUNTY ROAD DISTRICTS

371.055 Establishment of road districts. For the purpose of improving county roads, as defined in ORS 368.001, or public roads within the boundaries of a city or drainage district, numbered road districts may be formed from contiguous territory within the county. [Amended by 1971 c.727 §101; 1989 c.593 §3]

371.060 Drainage districts and cities as separate road districts. Every drainage district consisting of 5,000 acres or more, and every city, shall constitute a separate road district. The county court shall not divide such territory to include any of it in any other road district unless the people of the drainage district or city, by majority vote at an election held pursuant to law, vote that the territory be included by the county court in a road district established by the county court. The county court may include in the road district of any drainage district contiguous property adjoining or adjacent to such drainage district, but in no event shall the total area added by the county court be more than 50 percent of the area of the drainage district. [Amended by 2003 c.802 §101]

371.065 Construction, maintenance and repair in drainage road district; tax levy. Any construction, maintenance and repairs on roads within the boundaries of a drainage road district shall be only on such public roads, as defined in ORS 368.001, within the district as are designated by order of the board of supervisors of the drainage district. The board of supervisors of such drainage district may cooperate with the county court in construction, maintenance and repairs on roads within the boundaries of the drainage district, and for this purpose may levy in any one year a tax on every acre of land in the district in the proportion that the acre is benefited by the proposed construction, maintenance or repair, but in no event to exceed $1 for any one acre. The amount of the tax shall be certified to the county assessor of each county in which lands of the district are situated, and thereafter collected in the same manner as the annual installment of drainage tax is certified and collected. [Amended by 1981 c.153 §71]

371.067 Construction, maintenance and repair in city road district. Any construction, maintenance and repairs on roads within the boundaries of a city that constitutes an entire and separate road district under ORS 371.060 shall be only on such public roads, as defined in ORS 368.001, within the district as are designated by order of the governing body of the city. The governing body of the city may cooperate with the county court in construction, maintenance and repairs on roads within the boundaries of the city. [1989 c.593 §2; 2003 c.802 §102]

371.070 Islands as separate road districts. Any island or part thereof exceeding in area 12 square miles and located in any one county hereby is constituted a separate and distinct road district of the county.

371.075 Petition for road improvement or grade change; investigation and report; granting petition. Upon the petition of 12 or a majority of the resident freeholders of any road district, approved by the roadmaster, praying for a change in grade or other extensive improvements to a public road as defined in ORS 368.001, the county court shall instruct the county surveyor, engineer or roadmaster to proceed as soon as convenient to the place named in the petition and make such investigations, surveys or estimates as the county court requires and report the same in writing to the county court, setting forth all material matters necessary to fully advise the county court. If the county court determines in favor of such improvement, it shall grant the petition and proceed to make the change in grade or improvements. [Amended by 1981 c.153 §72]

371.080 [Repealed by 1989 c.593 §5]

371.085 [Amended by 1953 c.480 §3; repealed by 1989 c.593 §5]

371.090 [Amended by 1971 c.647 §64; 1983 c.350 §238; repealed by 1989 c.593 §5]

371.095 [Amended by 1953 c.480 §3; 1963 c.9 §19; 1971 c.647 §65; repealed by 1987 c.667 §8]

371.097 Levy of taxes; application of Local Budget Law. (1) A road district may assess, levy and collect each year an ad valorem tax on all taxable property within the road district.

(2) Ad valorem taxes authorized by this section shall be paid in money and shall be levied and collected in the same manner as other county taxes.

(3) Notwithstanding ORS 294.316 (5), 294.305 to 294.565 apply to the road district for each fiscal year in which ad valorem taxes are assessed and levied by the district. [1987 c.667 §2]

371.100 [Amended by 1953 c.480 §3; 1957 c.70 §1; 1967 c.609 §7; 1971 c.647 §66; 1983 c.350 §239; repealed by 1987 c.667 §8]

371.105 Tax as special fund; use of fund. (1) All tax moneys levied and collected by the road district shall be credited and kept as a special fund by the county treas-

urer to the account of the road district. No part of such fund shall be transferred or loaned.

(2) Except as provided in subsection (3) of this section, the whole amount of the tax moneys levied and collected by the road district shall be expended under the supervision of the county court upon roads within the road district boundary of the district voting the tax as the boundaries existed at the time the tax was voted, and not elsewhere.

(3) The fund collected from taxes levied and assessed by a road district comprising and constituted from a city, and from property situated within the city, shall be expended under the supervision of the governing body of the city and not under the supervision of the county court. This fund shall be paid over to the city by the county treasurer when collected. [Amended by 1983 c.350 §240; 1985 c.307 §3; 1987 c.667 §3; 1989 c.593 §4; 2003 c.802 §103]

371.107 [1985 c.307 §2; 1987 c.667 §4; repealed by 1997 c.541 §389]

371.110 Effect of change of district boundaries on road tax levy; filing boundary change with county assessor and Department of Revenue. (1) If the boundaries of any road district are changed after the levy of any road tax in or for such road district and before the expenditure of the tax, provision shall be made by the county court for such expenditure in the localities contemplated at the time of levy, notwithstanding the change in boundaries.

(2) For purposes of ad valorem taxation, a boundary change must be filed in final approved form with the county assessor and the Department of Revenue as provided in ORS 308.225. [Amended by 2001 c.138 §19]

371.205 [Repealed by 1969 c.50 §1]

371.210 [Repealed by 1969 c.50 §1]

371.215 [Repealed by 1969 c.50 §1]

371.220 [Repealed by 1969 c.50 §1]

371.225 [Repealed by 1969 c.50 §1]

371.230 [Repealed by 1969 c.50 §1]

371.235 [Repealed by 1969 c.50 §1]

371.240 [Repealed by 1969 c.50 §1]

SPECIAL ROAD DISTRICTS

371.305 Authority to establish special road districts. Contiguous territory lying within any county and not incorporated within the limits of a city may be formed into, or included in, a special road district in the manner provided by ORS 371.305 to 371.360. [Amended by 1961 c.681 §1; 1965 c.498 §4; 2003 c.802 §104]

371.310 [Amended by 1965 c.498 §5; 1969 c.568 §1; repealed by 1971 c.727 §203]

371.315 [Repealed by 1971 c.727 §203]

371.318 Formation order to declare whether district board elected or appointed; change in method of selecting board; cost of election. (1) If a county court approves a petition for formation of a special road district, the order of the county court declaring the formation shall also declare, in addition to other matters specified in ORS 198.810, whether the commissioners of the district shall be appointed by the county court or elected by the electors of the district.

(2) When a special road district is situated within a county, the county court, by ordinance, may provide for a change in the method of selection of the commissioners of the district. The ordinance shall specify whether election or appointment shall be the method of selecting commissioners and shall prescribe the procedures for effecting the change.

(3) When a county court, by an order or ordinance described in this section, requires the commissioners of a special road district to be elected, the county shall pay the costs of conducting the elections at which the commissioners of the district are elected. [1999 c.764 §2]

371.320 [Repealed by 1971 c.727 §203]

371.323 Election of first commissioners. If a proposal for formation of a special road district is approved and the proposal specifies an elected district board of commissioners, members of the district board of commissioners shall be elected at the election held to form the district. [1999 c.764 §4]

371.325 [Repealed by 1971 c.727 §203]

371.330 Appointment of first commissioners. If a proposal for formation of a district is approved and the proposal specifies an appointed district board of commissioners, the county court shall appoint three persons with the qualifications described in ORS 371.338 (1) to be the first commissioners of the district and shall designate the term of office of each. [Amended by 1961 c.681 §2; 1965 c.498 §6; 1971 c.727 §102; 1999 c.764 §3]

371.335 [Repealed by 1971 c.727 §203]

371.336 Powers of district. A special road district may be formed for the purpose of improving roads within the district. A special road district has the power:

(1) To make contracts.

(2) To acquire, hold, receive and dispose of real and personal property.

(3) To sue and be sued.

(4) To exercise the power of eminent domain.

(5) To assess, levy and collect taxes on all taxable real property within the district.

(6) To do any other act necessary to carry out the purposes of ORS 371.305 to 371.360. [1961 c.681 §5; 1963 c.9 §20; 1965 c.498 §7; 1969 c.568 §2; 1971 c.727 §103; 1987 c.667 §6; 2003 c.802 §105]

371.338 District board of appointed commissioners; qualification; term; vacancies; oath. (1) The powers of a special road district are vested in a district board of commissioners consisting of three commissioners appointed by the county court. Each commissioner shall be an elector of the district. The term of office of a commissioner is three years commencing on January 1 of the year of appointment. Vacancies on the board shall be filled by the county court by appointment for the unexpired term.

(2) Notwithstanding the three-year term of office prescribed in subsection (1) of this section, of the commissioners first appointed to a board one commissioner shall be appointed for a term ending December 31 of the second year following the year in which that commissioner first takes office, one commissioner for a term ending December 31 of the year following the year in which that commissioner first takes office and one commissioner for a term ending December 31 of the year in which that commissioner takes office.

(3) Before entering upon the duties of office, a commissioner shall take and subscribe an oath to support the Constitution and laws of the State of Oregon and of the United States, and to well and faithfully perform the duties of office to the best of the commissioner's knowledge and ability. [1961 c.681 §6; 1983 c.83 §81]

371.340 [Repealed by 1961 c.681 §14]

371.342 Officers of appointed district board; meetings; records. As soon as possible after the first commissioners are appointed to the district board of commissioners, and thereafter during each January, the board shall meet and organize by selecting from their number a president, a secretary and a treasurer. The board shall hold one regular meeting each month at a time and place within the district designated by the board. All meetings of the board shall be open to the public and the records of the district shall be available for public inspection. [1961 c.681 §§7,8; 1969 c.344 §5; 1969 c.345 §7]

371.344 [1961 c.681 §9; 1963 c.9 §21; 1965 c.498 §8; 1973 c.796 §59; 1983 c.83 §82; 1983 c.350 §241; 1997 c.541 §384; repealed by 1999 c.632 §30]

371.345 [Amended by 1959 c.102 §1; 1961 c.681 §10; 1967 c.609 §8; 1971 c.647 §67; 1975 c.647 §32; repealed by 1983 c.350 §331a]

371.347 Alternative provisions for elected board of commissioners. When a special road district has an elected district board of commissioners, ORS 371.349 and 371.351 are effective in that district in lieu of ORS 371.338 and 371.342. [1999 c.764 §5]

371.349 District board of elected commissioners; qualification; term; vacancies; oath. (1) The powers of a special road district are vested in a district board of commissioners consisting of three commissioners elected by the electors of the district. Each commissioner shall be an elector of the district. The term of office of a commissioner is four years commencing on July 1 following the date of election. A commissioner may serve until a successor is elected and qualified. Vacancies on the board shall be filled by the district board by appointment for the unexpired term.

(2) Notwithstanding the four-year term of office prescribed in subsection (1) of this section, of the commissioners first elected to a board, the term of one commissioner shall end on June 30 of the second year following the year in which that commissioner first takes office.

(3) ORS chapter 255 governs the nomination and election of the commissioners of a special road district and the conduct of all elections in the district.

(4) Before entering upon the duties of office, a commissioner shall take and subscribe an oath to support the Constitutions and laws of the State of Oregon and of the United States, and to well and faithfully perform the duties of office to the best of the commissioner's knowledge and ability. [1999 c.764 §6]

371.350 [Amended by 1961 c.681 §11; 1971 c.647 §68; repealed by 1983 c.350 §331a]

371.351 Officers of elected district board; meetings; records. As soon as possible after the first commissioners are elected to the district board of commissioners, and thereafter during each July, the board shall meet and organize by selecting from their number a president, a secretary and a treasurer. The board shall hold one regular meeting each month at a time and place within the district designated by the board. All meetings of the board shall be open to the public and the records of the district shall be available for public inspection. [1999 c.764 §7]

371.353 Establishment of zones within special road district. The district board of a special road district located in a county of between 3,000 and 3,500 square miles and with a population of between 100,000 and 200,000 may seek elector approval to divide the district into zones for the purpose of imposing and levying property taxes at a different rate and amount on the assessed value of all taxable property in each zone. The establishment of zones within a district under ORS 371.353 to 371.357 must be based upon and reflect qualitative differences in the ser-

vices provided by the district to the residents and their property in each zone. [2001 c.553 §2]

371.354 Notice and public hearing. (1) The district board of a special road district seeking to establish tax zones under ORS 371.353 to 371.357 shall cause a notice of a public hearing relating to the formation of the tax zones to be published once a week for two successive weeks in the newspaper in general circulation in the district that, in the judgment of the district board, will afford the best notice to the residents of the district.

(2) The notice published under this section shall set forth:

(a) The resolve of the district board to divide the district into zones.

(b) The boundaries of the proposed zones.

(c) The estimated percentage of the total amount of ad valorem taxes of the district that will be collected in each zone.

(d) The date, hour and place of the hearing.

(e) That all interested persons may attend and shall be given a reasonable opportunity to be heard. [2001 c.553 §3]

371.355 [Amended by 1961 c.681 §12; repealed by 1971 c.647 §149]

371.356 Election to approve zones within special road district. (1) Following the notice required under ORS 371.354, the district board of a special road district seeking to establish tax zones shall conduct a public hearing at which district residents and property owners may testify about the proposed zones.

(2) Following the hearing, if the district board decides to proceed, the district board shall submit a measure to the electors of the district that establishes the zones and zone boundaries. The measure shall state the operating tax rates proposed to apply to each zone, stated as a percentage, not to exceed 100 percent, of the lesser of the district's statutory or permanent rate limit. The measure may contain any other provisions deemed necessary by the district board.

(3) The measure shall be approved and the tax zones established if a majority of district electors voting on the question vote in favor of the measure.

(4) If district electors establish tax zones within a road district pursuant to this section, the operating tax rate applicable to each zone may not be modified for three tax years following zone establishment.

(5) If tax zones within a road district are established under this section, zone boundaries may not be changed unless notice of the zone boundary change is given and elector approval of the change is obtained in the same manner as zones are established under ORS 371.353 to 371.357. [2001 c.553 §4]

371.357 Ad valorem taxation; operating tax rate limits. (1) If a special road district is divided into tax zones under ORS 371.353 to 371.357, the district board shall determine, make and declare each item of ad valorem property tax, as set forth in ORS 310.060 (2), for each zone when the district board adopts its budget for any fiscal year.

(2) The operating tax rate for each tax zone of the district may not exceed the lesser of the statutory or permanent rate limit for operating taxes of the district established under ORS 310.200 to 310.242 or section 11 (3), Article XI of the Oregon Constitution. [2001 c.553 §5]

371.359 Filing boundary change with county assessor and Department of Revenue. For purposes of ad valorem taxation, a boundary change must be filed in final approved form with the county assessor and the Department of Revenue as provided in ORS 308.225. [2001 c.138 §21]

371.360 Deposit of tax proceeds in bank. (1) The proceeds of the tax levied and collected for the district shall be deposited in a bank or banks designated by the district board of commissioners. Such moneys shall be paid out only upon order of the board by checks or drafts signed by the president and treasurer of the board. All deposits of any district in any bank in excess of the amount protected by Federal Deposit Insurance Corporation insurance shall be secured by deposit of bonds of the United States.

(2) Any moneys on deposit in a county treasury in a special fund of a road district on August 9, 1961, shall be paid to the district board of commissioners for deposit as provided in subsection (1) of this section. [Amended by 1961 c.681 §13]

371.365 [Repealed by 1961 c.681 §14]

371.370 [Repealed by 1961 c.681 §14]

371.375 [1965 c.498 §2; repealed by 1971 c.727 §203]

371.380 [1965 c.498 §3; repealed by 1971 c.727 §203]

371.385 Certain tax limitations not in effect after August 22, 1969. If any district existing on August 22, 1969, had a tax limitation set forth in the petition for formation as provided by ORS 371.310, prior to amendment by section 1, chapter 568, Oregon Laws 1969, the limitation stated in such petition shall not be effective to limit the taxing authority of any such district after August 22, 1969. Such limitation shall be construed to be effective only to limit taxes levied prior to August 22, 1969, and after the formation of the district. [1969 c.568 §3]

Note: 371.385 was enacted into law by the Legislative Assembly but was not added to or made a part of ORS chapter 371 or any series therein by legislative

action. See Preface to Oregon Revised Statutes for further explanation.

ROAD ASSESSMENT DISTRICTS

371.405 Definitions for ORS 371.405 to 371.535. As used in ORS 371.405 to 371.535:

(1) "County court" includes the board of county commissioners sitting for the transaction of general county business.

(2) "District" means a road assessment district organized under ORS 371.405 to 371.535. [Amended by 1955 c.227 §1; 1971 c.647 §69; 2003 c.802 §106]

371.410 Formation of road assessment district in counties with 19,000 to 25,000 population; effect of population increase. (1) A road assessment district may be formed in any county having a population of 19,000 and not more than 25,000, as shown by the decennial federal census, and shall consist of an area of more than 20,000 acres or an assessed valuation of taxable property of not less than $1 million, according to the last county assessment roll. A road assessment district may be formed to provide for the improvement, repair or reconstruction of the public roads within such area of land.

(2) A road assessment district formed under subsection (1) of this section shall continue in existence under the provisions of ORS 371.405 to 371.535 notwithstanding a growth in population exceeding 25,000, as shown by a subsequent decennial federal census, in the county where the road district was formed. [Amended by 1955 c.227 §2; 1971 c.727 §104; 1981 c.69 §1]

371.415 [Repealed by 1971 c.727 §203]

371.416 Election procedure; initiative and referendum. (1) ORS chapter 255 governs the following:

(a) The nomination and election of directors, except as provided in ORS 371.455.

(b) The conduct of district elections.

(2) The electors of a district may exercise the powers of the initiative and referendum regarding a district measure, in accordance with ORS 255.135 to 255.205. [1983 c.350 §243]

371.420 [Repealed by 1971 c.727 §203]

371.425 [Repealed by 1971 c.647 §149 and 1971 c.727 §203]

371.430 [Repealed by 1971 c.727 §203]

371.435 [Repealed by 1971 c.647 §149]

371.440 [Repealed by 1971 c.727 §191]

371.445 [Repealed by 1971 c.727 §203]

371.450 Election of district directors; terms; oath; qualifications; vacancies. (1) Except as provided in subsection (2) of this section, the term of director is four years.

(2) The three directors elected as the first district board shall determine by lot the length of term each shall hold. The term of one director shall expire June 30 next following the first regular district election and the terms of two directors shall expire June 30 next following the second regular district election.

(3) Within 10 days after receiving certificates of election, the directors shall take and file their official oath which shall be filed in the office of the directors.

(4) A director shall be an elector of the district and shall have resided within the proposed district for more than 30 days immediately prior to the date of the election.

(5) The board of directors shall fill any vacancy on the board by appointment as provided in ORS 198.320. [Amended by 1969 c.669 §6; 1971 c.647 §73; 1971 c.727 §§106,194; 1973 c.796 §60; 1975 c.647 §33; 1983 c.350 §244]

371.455 Nominees declared elected if number equals positions to be filled. After expiration of the time for filing nominations for a regular district election, if the board of directors determines that the number of candidates nominated equals the number of positions to be filled on the board, the district need not hold the election. Instead, the board of directors, within 10 days after expiration of the time for filing nominations, shall declare the candidate or candidates elected. [Amended by 1955 c.227 §3; 1971 c.647 §74; 1983 c.350 §245]

371.460 [Amended by 1963 c.364 §2; repealed by 1971 c.647 §149]

371.465 [Repealed by 1971 c.647 §149]

371.467 Special elections. Special elections may be called by resolution of the board of directors for any proper purpose. [1963 c.364 §1; 1971 c.647 §75]

371.470 Selection of board of directors' president and secretary; record of proceedings; meetings. (1) Within the first 10 days of July in each year next following their election, excepting the year immediately after the election upon organization, the board of directors shall meet and choose one of their number president of the board and elect some suitable person as secretary. The secretary, who may or may not be a member of the board of directors, shall hold office during the pleasure of the board.

(2) The board of directors shall keep a record of all its proceedings, which shall be open to the inspection of all owners of property within the district.

(3) The secretary shall be paid such amount as the board of directors shall fix.

(4) The board of directors shall hold a regular monthly meeting at a time fixed by it and entered in its records and such special meetings as may be required for the proper transaction of business. Written notice of each special meeting shall be given to each

member of the board at least 24 hours prior to the time of meeting, stating the particular business to come before such meeting. No business shall be transacted at special meetings other than as specified in the notice, unless by agreement of all the directors entered in the minutes. [Amended by 1955 c.227 §4; 1971 c.403 §5]

371.472 [1963 c.364 §4; repealed by 1969 c.345 §20]

371.475 General powers of board of directors. The board of directors has the following powers and authority, which are not exclusive but are a general outline of powers to be construed liberally:

(1) To examine, supervise, order, construct, direct and control the repair, construction, maintenance and reconstruction of all the roads and highways within the district, except primary and secondary state highways and other highways under the exclusive jurisdiction of the Department of Transportation, to the end that such roads and highways shall be kept in the best condition and state of repair possible within their power, authority and the financial condition of the district.

(2) To levy and collect assessments as provided in ORS 371.500 and 371.505.

(3) To have surveys, estimates and plans made for improvement, maintenance and reconstruction of the roads of the district.

(4) To request the county court of the county in which the district is situated to provide to the district the services of the county engineer for the work of the district, and, if the county court does not provide for such district a duly qualified engineer, registered by the state, who has had not less than two years' experience in the construction and maintenance of roads and highways, to employ a qualified engineer registered by the state, who has had not less than two years' experience in the construction and maintenance of roads and highways, until such time as the county court may comply with the request of the district.

(5) To designate roads within the district for construction, improvement or repair, to request the county court of the county in which the district is situated to provide the right of way for the roads and to construct, repair and improve the roads in accordance with the plans formulated by the engineer employed by the directors. If the board of directors certifies to the county court that funds are available to defray the cost of acquiring such rights of way and the construction, improvement or repair of the road, the county court thereupon shall acquire the necessary right of way and proceed with the necessary construction, repair or improvement at the expense of the road assessment district.

(6) To contract under ORS 366.572 (1) or 366.576 with the approval of the county court of the county in which the district is situated.

(7) To disburse by order signed by the president and the secretary the funds of the district in payment of the expenses of the district or for the costs of road improvement, maintenance or reconstruction.

(8) To sue or be sued in the name of the district.

(9) Any and all authority and power necessary to carry out the particular powers and purposes of ORS 371.405 to 371.535.

371.480 Contracts as to streets in cities. The board of directors may contract with any city within or adjacent to the district for the repair, improvement and reconstruction of streets or public ways within the city, where the improvement of the streets is a part of the general road system of the district. The contract shall be upon terms mutually agreeable to the board of directors of the district and the governing body of the city. [Amended by 2003 c.802 §107]

371.485 Authority of district over roads and highways. A road assessment district has authority over all roads and highways within the district, except state primary and secondary highways, and streets, alleys or public ways within a city within the district other than as provided by ORS 371.480. [Amended by 2003 c.802 §108]

371.490 [Repealed by 1969 c.344 §8]

371.495 Declaration of legislative intent. It is the intent of the legislature that the districts authorized by ORS 371.405 to 371.535 shall be special assessment districts and all taxable properties therein located shall be benefited in proportion to the assessed valuations of the various taxable properties therein as from time to time determined by the county assessment roll of the property. [Amended by 1955 c.227 §5]

371.500 Computing money to be raised by assessment; apportionment; assessment limited; tax not to interfere with others. (1) The board of directors, in each fiscal year, shall make a computation of the total amount of money to be raised by the district through assessments for the ensuing fiscal year of July 1 to June 30, next following, for any and all purposes whatsoever in carrying out the provisions of ORS 371.405 to 371.535, including estimated delinquencies on assessments. This amount of money, when determined by the board of directors, shall be and constitute an assessment upon all the taxable property in the district and shall be

apportioned by the board of directors to the property owned or held by each person, firm or corporation in proportion to the assessed valuation of all taxable property in the district as determined by the assessment roll of the county assessor last prepared.

(2) The assessment shall not exceed one-fourth of one percent (0.0025) of the real market value of the property, computed in accordance with ORS 308.207, unless authorized by a majority of those voting upon the proposition at a regular or special district election, but by such election no assessment in excess of one-fourth of one percent of the real market value of any property, over and above the one-fourth of one percent assessment above referred to, shall be levied in any one year.

(3) The levy of any tax under this section, ORS 371.505 or 371.515 shall not interfere with or prevent the county court from levying any tax for road purposes it may have the authority and power to do under any other law. [Amended by 1955 c.227 §6; 1963 c.9 §22; 1983 c.350 §246; 1991 c.459 §389]

371.505 Copy of assessment resolution to county assessor; duty of assessor; collection and accounting; separate fund. (1) The secretary of the board of directors shall, after the apportionment of the assessment, certify a copy of the resolution levying and apportioning the assessment, to the county assessor of the county in which the district is situated.

(2) The county assessor shall extend the assessment so made against all taxable property within the district in the same manner as county taxes are entered by the assessor on the assessment roll.

(3) The assessments shall be collected and accounted for and the collection enforced in the same manner as the taxes of the county, except that the tax collector shall collect and account for the district assessments separately.

(4) When paid to the county treasurer such moneys shall be held and carried in a fund to be designated "_____ Road Assessment Fund." All warrants of the district shall be drawn against and shall be paid from this fund. However, whenever the district secretary shall furnish bond as provided by ORS 198.220 the treasurer shall deliver all funds in the Road Assessment Fund to the secretary on demand. Thereafter the secretary shall disburse the funds on order of the board of directors. [Amended by 1955 c.227 §7; 1963 c.364 §3; 1969 c.345 §8; 1973 c.305 §15]

371.510 County assessor to furnish certificate of assessed valuation. The county assessor, upon request of the board of directors, shall furnish from time to time a certificate showing the total assessed valuation, according to the last completed assessment roll, of all the taxable property within the district. [Amended by 1955 c.227 §8]

371.512 Filing boundary change with county assessor and Department of Revenue. For purposes of ad valorem taxation, a boundary change must be filed in final approved form with the county assessor and the Department of Revenue as provided in ORS 308.225. [2001 c.138 §23]

371.515 District to pay county for expenses; proceedings on default. The district shall pay the county for all the actual expenses and salary of the county engineer while the county engineer is engaged in work for and at the request of the board of directors, and for the cost of all work done by the county in the district at the request of the board of directors, which shall be the amount agreed upon between the county court and board of directors prior to the time such work is commenced or, if no agreement is made, the actual cost of the work done by the county, including a reasonable charge for depreciation of county equipment used. If, after written demand by the county court, the district fails to provide sufficient funds by taxation for the payment of all sums owing to the county, the county court may, by its order entered in its records, extend a special assessment against all the taxable property within the district in an amount sufficient to pay the amounts due the county. This assessment shall be extended upon the county tax roll and shall be assessed and collected in the same manner as the assessments levied by the district, but shall be credited by the county treasurer, when received, to a special fund, to be held for the payment of the indebtedness of the district to the county until such indebtedness is paid from this fund or other funds of the district. [Amended by 1955 c.227 §9]

371.520 District excluded from other districts; certain unexpended funds credited to district; city within district may make levies. (1) Upon the organization of a road assessment district the entire area thereof shall be excluded by such organization from any existing road district theretofore existing and shall not be included within any other road district thereafter created during the life of the road assessment district.

(2) Upon the organization of the road assessment district there shall be credited to it the portion of all special road district levies unexpended in the county treasurer's office, or levied upon and uncollected, derived from the area within the road assessment district, except the amounts levied upon and remaining uncollected, or remaining unexpended in

the county treasurer's office, derived from assessments upon property within a city included within the road assessment district, which shall be paid to the city as provided by law prior to June 16, 1945, for use by the city upon its local streets.

(3) The inclusion of a city within the road assessment district shall not prevent the city from levying general or special taxes or assessments upon the property within the city for the purpose of improvement, maintenance, repair or reconstruction of the city streets as authorized or permitted by law or the charter of the city. [Amended by 2003 c.802 §109]

371.525 [Repealed by 1971 c.727 §203]

371.530 Exclusion of land area from district. A petition for exclusion of land from a district shall be approved only if the exclusion of the land does not reduce the remaining area of the district to less than an area of 20,000 acres and not less than $1 million assessed valuation of taxable property according to the most recent assessment roll prepared by the county assessor. [Amended by 1955 c.227 §10; 1971 c.727 §107]

371.535 Disposition of funds of dissolved district. If a district is dissolved, all funds then on hand or proceeds of assessments theretofore levied shall be held by the county court for the benefit of the roads within the area theretofore within the boundaries of the district. [Amended by 1971 c.727 §108]

371.540 [1965 c.347 §2; repealed by 1971 c.727 §203]

371.545 [1965 c.347 §3; repealed by 1971 c.727 §203]

371.550 [1965 c.347 §4; repealed by 1971 c.727 §203]

371.555 [1965 c.347 §5; repealed by 1971 c.727 §203]

IMPROVEMENT OF STREETS AND ROADS IN UNINCORPORATED AREAS

371.605 Definitions for ORS 371.605 to 371.660. As used in ORS 371.605 to 371.660, unless the context requires otherwise:

(1) "Owner" means a vendee under a recorded land contract or if there is no such contract, the holder of the record title, which vendee or holder has a present interest equal to or greater than a life estate.

(2) "Engineer" means the county engineer, roadmaster, surveyor or other engineer selected by the county governing body.

(3) "Improvement" includes:

(a) The grading, graveling, paving or other surfacing of any road, or opening, laying out, widening, extending, altering, changing the grade of or constructing any road.

(b) The construction or reconstruction of sidewalks.

(c) The installation of ornamental street lights.

(d) The reconstruction or repair of any road improvement mentioned in this subsection.

(e) The acquisition, establishment, construction or reconstruction of any off-road motor vehicle parking facility.

(f) Installing, constructing, reconstructing, improving, extending or repairing lateral sewers, street mains, sewage disposal systems or similar facilities, and other facilities incidental thereto, within the right of way of a county road or public road.

(4) "Road," "county road" and "public road" have the meanings given those terms in ORS 368.001. [Amended by 1955 c.773 §1; 1973 c.461 §1; 1975 c.738 §2; 1983 c.305 §1]

371.610 Application of ORS 371.605 to 371.660; authority of county to supersede statutes. (1) ORS 371.605 to 371.660 do not apply to any state highway.

(2) The county governing body may designate any public road improved under ORS 371.605 to 371.660 as a county road without invalidating the assessments levied for the purpose of the improvements.

(3) Except as otherwise provided in this section, a county may supersede any provision in ORS 371.605 to 371.660 by enacting an ordinance under ORS 203.030 to 203.065 authorizing the use of assessments to finance local improvements, as defined in ORS 223.001, and providing a procedure for levying such assessments. [Amended by 1955 c.773 §2; 1959 c.656 §1; 1983 c.305 §2; 1987 c.615 §3; 1991 c.902 §111]

371.615 Petition or resolution for improvement of roads in unincorporated areas. Proceedings to cause any improvement to be made or constructed in an unincorporated area may be initiated by the county governing body by resolution or by a petition signed by not less than 60 percent of the owners of the land representing not less than 60 percent of the land abutting on the proposed improvement and presented to the county governing body asking for the improvement. The resolution or petition shall indicate where the improvement shall be made and describe the nature of the improvement desired. [Amended by 1955 c.773 §3; 1961 c.432 §1; 1971 c.327 §1; 1983 c.305 §3]

371.620 Signers of petition and objection in event of cotenancies. In case of tenants by the entireties, joint tenants or tenants in common the parcel of land is considered as having one owner, which owner shall be deemed to have signed the petition provided for in ORS 371.615 or the objection provided for in ORS 371.630 only if every cotenant of the parcel has signed.

371.625 Investigation and estimation of cost of improvement by engineer. When the resolution is adopted or the petition is filed with it, the county court shall refer the resolution or petition to the engineer, who shall investigate the proposed improvement. If in the judgment of the engineer the improvement is feasible, the engineer shall make an estimate of the cost of the improvement and report the same to the county court. If the improvement is to be paid for in whole or in part by special assessments against property benefited by the improvement, the engineer shall include in the report:

(1) A recommendation as to the method of assessment to be used to arrive at a fair apportionment of the whole or any portion of the cost of the improvement to the properties specially benefited;

(2) The description and assessed value of each lot, parcel of land or portion thereof, to be specially benefited by the improvement, with the names of the record owners thereof; and

(3) Where the improvement petitioned for includes the construction and installation of lateral sewers, street mains or similar facilities, a separate statement of the estimated cost of the construction and installation of lateral sewers, street mains or similar facilities. [Amended by 1971 c.327 §2; 1973 c.461 §2]

371.630 Notice to owner of engineer's report; filing objections. (1) If the engineer makes a favorable report on the proposed improvement, the county court shall mail to the owner of each parcel of land to be assessed for the proposed improvement a written notice of the favorable report, the estimated cost of the improvement and the estimated amount of the assessment against the land of the owner. The notice shall require the owner to file with the county court within 20 days after the mailing of the notice, a written objection, if any, to the further prosecution of the improvement.

(2) If objections are received by the county court signed by more than 50 percent of the owners of land representing more than 50 percent of the total amount of the assessment for the proposed improvement, the proposed improvement shall, by order of the court, be declared abandoned and no new petition may be filed and no new resolution may be adopted for the improvement within a period of one year after the date of the order. [Amended by 1955 c.773 §4; 1971 c.327 §3]

371.635 Court order for improvement; recording; vacation of order and removal of lien. (1) If the number of objections mentioned in ORS 371.630 is not received, the county court may, by order describing the land to be assessed, direct the improvement to be made by contract, or by force account. If by contract, it shall be awarded in the same manner as provided for other contracted county road improvement.

(2) The county court shall record the order for the improvement with the county clerk. The recorded order is notice that the land described in the order is subject to a lien of an assessment for the cost of the improvement, in an amount to be determined later by an order of the county court. The county clerk shall indorse upon the order the date of the filing thereof, and shall record and index the same in the County Clerk Lien Record.

(3) If the proposed improvement described in the order of the county court is not commenced within two years after the order for the improvement is recorded, the county court may by a new order vacate its former order for the proposed improvement. The county court shall record with the county clerk the order vacating the former order for the proposed improvement. Thereupon the land described shall be free of such lien and the effect of the former order. The county clerk shall indorse upon the new order the date of the filing thereof, and shall record and index the same in the County Clerk Lien Record. [Amended by 1955 c.549 §1; 1955 c.773 §5; 1971 c.327 §4; 2001 c.577 §3]

371.640 Engineer to compile improvement cost; source of payment; reimbursement of source; additional work. (1) After the improvement has been made, inspected by the engineer and accepted by the county court, the engineer shall compile the total cost of the improvement. When compiling the total cost of the improvement, the engineer may add the actual and estimated future costs for engineering and administration. Where the improvement includes the construction and installation of lateral sewers, street mains or similar facilities, the engineer shall separately compile the total cost of those improvements.

(2) Payment of the cost of the improvement other than for the construction and installation of lateral sewers and street mains or similar facilities shall be made from the general road funds or from any funds available for the construction or improvement of county roads. Payment of the cost of the construction and installation of lateral sewers and street mains or similar facilities shall be made from any funds available to the county for such improvements.

(3) The funds expended for the improvement shall be reimbursed or the improvement warrants shall be retired to the extent of the proceeds of an assessment against the land benefited by the improvement, but no assess-

ment shall be made against any operating railroad right of way without the consent of the owner thereof. Each landowner shall be assessed a portion of the cost of the improvement corresponding to the relative benefit to the land of the landowner from the improvement.

(4) All of the cost of improvements within intersections connected with any improvement under ORS 371.605 to 371.660 may be borne by the county.

(5) Unless notified to the contrary by the owner prior to the acceptance of bids for improvements under ORS 371.605 to 371.660, an existing driveway shall be reconstructed to the property line to conform with the new grade. Additional driveways or other road connections, including retaining walls, may be constructed simultaneously with the improvements, when a written request is filed with the county court prior to the acceptance of bids by the affected abutting landowners. The cost of the driveway and all requested work shall be charged to the abutting owner and added to the assessment against the land of the owner. [Amended by 1953 c.573 §2; 1955 c.773 §6; 1961 c.432 §2; 1971 c.327 §5; 1973 c.461 §3; 1987 c.615 §4]

371.642 Allocation of costs of sidewalk or curb construction and other improvements. Notwithstanding any provision to the contrary in ORS 371.605 to 371.660, the cost of construction of sidewalks under those sections shall be assessed in proportion to the front footage of the land or otherwise, as provided in those sections, to the owners of land abutting on the side of the street or road on which the sidewalks are constructed and fronting on such sidewalks. The cost of construction of all other improvements under those sections shall be assessed, in the manner provided in those sections, to the owners of land benefited by the improvement. [1955 c.773 §12; 1971 c.327 §6]

371.645 Engineer to ascertain assessment; hearing on objections; court order. (1) The engineer shall ascertain the amount of the assessment against each parcel of land assessed for the improvement and report the same to the county court.

(2) The county court by order shall thereupon set the time, not less than 10 days after the filing of the report, and place for a hearing of objections to the assessments as fixed in the report of the engineer.

(3) Not less than five days prior to the date of the hearing, the county court shall mail to the owner of each parcel of land proposed to be assessed, at the address of the owner as shown on the petition or on the latest tax roll of the county, a written notice of the time and place for the hearing of objections and of the amount of the proposed assessment against the land of the owner.

(4) After hearing objections, the county court shall by order find and determine from the evidence submitted the amount of assessment against each individual parcel of land. [Amended by 1955 c.773 §7; 1971 c.327 §7]

371.650 Certification of assessment; recording order; lien. (1) The county court shall certify a list and description of the ownership, stating the amount of assessment against each individual parcel of land, and shall record the order with the county clerk, who shall indorse thereon the date of the filing thereof and record and index it in the County Clerk Lien Record.

(2) The assessments and interest are a lien upon the land against which the same are assessed from the date of the filing with the county clerk of the order of the county court for the improvement, as provided in ORS 371.635. Each parcel of land is deemed to be benefited by the improvement to the full amount of the assessment levied thereon. No transfer, sale or division of any such parcel, or change in the legal description thereof, in any way divests the lien from the original parcel and the whole thereof. Failing to enter the name of the owner or a mistake in the name of the owner does not in any way render void any assessment and does not in any way affect the lien on the land described. The lien has priority over all other liens and encumbrances whatsoever, except tax liens.

(3) Upon payment of the assessment in full, the county court shall satisfy the same by recording the satisfaction of lien in the County Clerk Lien Record, and the parcel of land charged with such assessment is thereby discharged from the lien. [Amended by 1955 c.773 §8; 1959 c.656 §2; 2001 c.577 §4]

371.655 When assessment due, payable and delinquent; application of other statutes. (1) Except as provided in subsection (2) of this section, 30 days after the assessment is certified, the entire amount against each parcel of land shall be due and payable at the office designated by the governing body of the county and, if not so paid, shall be delinquent from that date and shall bear interest at a rate established by the governing body of the county.

(2) The owner of property assessed under ORS 371.605 to 371.660 shall have the right to apply for installment payment of the assessment as provided in ORS 223.210.

(3) The provisions of ORS 223.205 and 223.210 to 223.314 (Bancroft Bonding Act) and 223.770 relating to the assessment of property benefited by public improvements and to the issuance of bonds and other obli-

gations for the cost of the improvements shall apply in so far as practicable and applicable in relation to the assessment by counties of the cost or any portion of the cost of improvements against the property benefited in accordance with ORS 371.605 to 371.660 and to the issuance of bonds and other obligations by the county.

(4) Where, in ORS 223.205 to 223.314 and 223.770, officials of local governments are referred to, the corresponding officials of counties where applicable and unless otherwise designated by charter shall perform the required functions. [Amended by 1955 c.773 §9; 1959 c.656 §3; 1961 c.432 §3; 1963 c.545 §1; 1965 c.227 §1; 1971 c.325 §3; 1981 c.322 §8; 1991 c.459 §391; 1991 c.902 §112; 1995 c.333 §17; 1997 c.249 §118; 2003 c.802 §64; 2009 c.538 §2]

371.660 Delinquent list; execution and sale. (1) One year from the date an assessment for improvements under ORS 371.605 to 371.660 is delinquent, or, in case the assessment has been spread in semiannual installments, one year from the date any semiannual installment of the assessment is delinquent, the county court shall prepare a delinquent list of all assessments not wholly paid. The list shall contain a description of the land, the name of the person to whom assessed and the amount of the assessment and interest due.

(2) The county court shall transmit the list to the county clerk, who shall issue a writ of execution thereon, directed to the county court.

(3) The county court shall proceed to collect the unpaid assessments named in the list by advertising and selling each parcel of land in the manner provided by law for the sale of real property on execution, but no parcel shall be sold for a sum less than the amount of the unpaid assessment plus interest thereon and the cost of advertising and sale. [Amended by 1955 c.773 §10; 1959 c.656 §4; 1961 c.432 §4]