

LOCAL
GOVERNMENT
LAW GROUP

An Oregon Professional Corporation

Carolyn H. Connelly
Ross M. Williamson*
Mark A. Wolf
Diana Moffat
Lori J. Cooper
Armand Resto-Spotts
Vanessa L. Crakes
*Also Admitted in Washington

May 29, 2024

Lane County Department of
Assessment and Taxation
125 East 8th Avenue
Eugene, OR 97401

Re: Eugene Rural Fire Protection District No. 1

Dear Assessor:

Enclosed are two copies of the following documents for Eugene Rural Fire Protection District No. 1, for the fiscal year beginning July 1, 2024, to be filed with Lane County:

1. The Notice of Property Tax and Certification form (LB-50); and
2. The Resolution Adopting the Budget, Making Appropriations, and Imposing and Categorizing Taxes;

If you have any questions, please contact me.

Sincerely,



Mark A. Wolf
mark@localgovtlaw.com

MAW:kad

Enclosures: LB-50 Form
Resolution

Cc: Eugene Rural Fire Protection District No. 1

F:\Clients\Muni\Eugene FD\General(20) - Budget FY 2024-2025\LTR County Assessor MAWkad 052824.docx

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

FORM LB-50 2024-2025

To assessor of _____ Lane _____ County

Check here if this is an amended form.

• Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The Eugene Rural Fire Protection District No.1 has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of _____ Lane _____ County. The property tax, fee, charge or assessment is categorized as stated by this form.

P.O. Box 50054	Eugene	OR	97405	April 9, 2024
Mailing Address of District	City	State	ZIP code	Date
Ron Apling	Board President	541-343-1610	ponderosa.ron@gmail.com	
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

CERTIFICATION - You must check one box if your district is 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 General Government Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	1	2.35	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4. City of Portland Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001			5a.
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001			5b.
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)		0	5c.

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	2.5417
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated 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 (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from 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 authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)

EUGENE RURAL FIRE PROTECTION DISTRICT NO. 1
RESOLUTION ADOPTING BUDGET

BE IT RESOLVED that the Board of Directors of Eugene Rural Fire Protection District No. 1 hereby adopts the budget for fiscal year 2024-2025 in the total amount of \$1,035,100, now on file at Eugene Rural Fire Protection District No. 1.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2024, and for the purposes shown below are hereby appropriated as follows:

General Fund

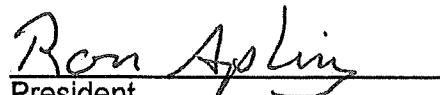
Materials & Services	\$ 457,400
General Operating Contingency	50,000
TOTAL General Fund Appropriation	<u>\$ 507,400</u>
TOTAL Appropriations	<u>\$ 507,400</u>
TOTAL Unappropriated and Reserve Amounts	<u>\$ 565,750</u>
TOTAL ADOPTED BUDGET	<u>\$ 1,073,150</u>

RESOLUTION IMPOSING AND CATEGORIZING TAXES

BE IT RESOLVED that the Board of Directors of Eugene Rural Fire Protection District No. 1 hereby imposes the taxes provided for in the adopted budget at the rate of \$2.35 per \$1,000 of assessed value for operations; and that these taxes are hereby imposed and categorized for tax year 2024-2025 upon the assessed value of all taxable property within the district.


	General Government	Excluded from Limitation
General Fund	\$2.35/\$1,000	

The above resolution statements were approved and declared adopted on this 14th day of May, 2024.



President

ATTEST:



Secretary

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

FORM LB-50 2024-2025

To assessor of _____ Lane _____ County

Check here if this is an amended form.

▪ Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The Eugene Rural Fire Protection District No.1 has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

on the tax roll of Lane County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

<u>P.O. Box 50054</u> <small>Mailing Address of District</small>	<u>Eugene</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97405</u> <small>ZIP code</small>	<u>April 9, 2024</u> <small>Date</small>
<u>Ron Apling</u> <small>Contact Person</small>	<u>Board President</u> <small>Title</small>	<u>541-343-1610</u> <small>Daytime Telephone</small>	<u>ponderosa.ron@gmail.com</u> <small>Contact Person E-Mail</small>	

CERTIFICATION - You must check one box if your district is 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 General Government Limits		
		Rate -or- Dollar Amount		
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	1	2.35	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
2.	Local option operating tax	2		
3.	Local option capital project tax	3		
4.	City of Portland Levy for pension and disability obligations	4		
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.		
5b.	Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.		
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	0	

PART II: RATE LIMIT CERTIFICATION

6.	Permanent rate limit in dollars and cents per \$1,000	6	2.5417
7.	Election date when your new district received voter approval for your permanent rate limit	7	
8.	Estimated permanent rate limit for newly merged/consolidated 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 (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from 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 authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)

EUGENE RURAL FIRE PROTECTION DISTRICT NO. 1
RESOLUTION ADOPTING BUDGET

BE IT RESOLVED that the Board of Directors of Eugene Rural Fire Protection District No. 1 hereby adopts the budget for fiscal year 2024-2025 in the total amount of \$1,035,100, now on file at Eugene Rural Fire Protection District No. 1.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2024, and for the purposes shown below are hereby appropriated as follows:

General Fund

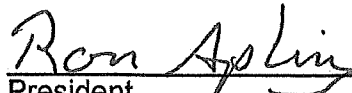
Materials & Services	\$ 457,400
General Operating Contingency	50,000
TOTAL General Fund Appropriation	<u>\$ 507,400</u>
TOTAL Appropriations	<u>\$ 507,400</u>
TOTAL Unappropriated and Reserve Amounts	<u>\$ 565,750</u>
TOTAL ADOPTED BUDGET	<u>\$ 1,073,150</u>

RESOLUTION IMPOSING AND CATEGORIZING TAXES

BE IT RESOLVED that the Board of Directors of Eugene Rural Fire Protection District No. 1 hereby imposes the taxes provided for in the adopted budget at the rate of \$2.35 per \$1,000 of assessed value for operations; and that these taxes are hereby imposed and categorized for tax year 2024-2025 upon the assessed value of all taxable property within the district.

	General Government	Excluded from Limitation
General Fund	\$2.35/\$1,000	

The above resolution statements were approved and declared adopted on this 14th day of May, 2024.



President

ATTEST:



Secretary