



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: 10/21/2026

Department: Assessor's Office

Title:

Small District advance of taxes levied

Management Update/Work Session Date: 10/13/2026

Audio/Visual aids ☐

Time Required: 10 minutes

Contact: Natasha McVey

Phone: (503) 588-5144

Requested Action:

Approve Order authorizing advance of taxes levied to small districts pursuant to ORS 311.392.

Issue, Description
& Background:

ORS 311.392 authorizes a county board of commissioners to advance the total amount of taxes levied by a taxing district if it is more economical for the county to do so. In the event that a county does advance taxes to a taxing district, a county board of commissioners can order the tax collector to revise the tax distribution schedule so that all taxes advanced by the county are allocated to the county upon payment by taxpayers. If a county advances taxes under ORS 311.392 prior to December 1, it may deduct the 3% discount that otherwise would have been given by the district, as if all taxes had been paid by November 15. There are several small districts in Marion County, most of which are lighting districts. Due to their small size, it is most cost-effective to cut these small districts one check during the tax year.

Financial Impacts:

A total of \$358,726.74, less a 3% discount will be distributed to the small taxing districts. The tax distribution schedule will be revised so that all taxes advanced by the county are allocated to the county upon payment by taxpayers. The total net distribution will be \$347,964.94.

Impacts to Department
& External Agencies:

None, beyond the process of cutting checks to each of the small taxing districts listed in Exhibit A to the proposed order, and the revision of the tax distribution schedule by the tax collector contemplated in ORS 311.392.

List of attachments:

Proposed order, with list of taxing districts and the amount of distribution to each (minus the 3% discount allowed by ORS 311.392) attached as Exhibit A.

Presenter:

Natasha McVey

Department Head
Signature:

Natasha McVey

BEFORE THE BOARD OF COMMISSIONERS
FOR MARION COUNTY, OREGON

In the Matter of advancing taxes for certain)
taxing districts for the year 2026-27)

ORDER No. 26-

This matter came before the Marion County Board of Commissioners at its regularly scheduled public meeting on October 21, 2026, upon the recommendation of Natasha McVey, Marion County Tax Collector, that Marion County advance to certain political subdivisions the total amount of taxes, assessments and charges levied by those subdivisions for the tax year 2026-27 pursuant to the authority granted the county by ORS 311.392.

IT APPEARING to the Marion County Board of Commissioners that ORS 311.392 authorizes counties to advance to municipalities from the county general fund, the total amount of taxes, assessments or other charges levied against property in the county by political subdivisions when, in the discretion of the Board of Commissioners, it is more economical than distributing tax money to them according to a percentage schedule; and

IT FURTHER APPEARING to the Marion County Board of Commissioners that it would be more economical to advance the total amount of taxes, assessments, or other charges to the taxing districts of Marion County whose assessments are so relatively small that it is burdensome to distribute them on a percentage schedule basis; and

IT FURTHER APPEARING to the Marion County Board of Commissioners that the tax collector has made his recommendation as to which taxing districts are of the character described above and the names of those taxing districts, along with the amount of

assessments for each, are as set out in Exhibit A, attached hereto and by this reference made part hereof; and

IT FURTHER APPEARING to the Marion County Board of Commissioners that if the county advances taxes before December 1, 2026, it may deduct the three percent discount that would have been given by the district had all the taxes been paid by November 16, 2026; and

IT FURTHER APPEARING to the Marion County Board of Commissioners, after reviewing the recommendation of the Marion County Tax Collector and being fully advised in the premises that it would be more economical to advance from the county general fund to the taxing districts named in Exhibit A the total amount of taxes, assessments or other charges levied by those subdivisions against property in Marion County for the tax year 2026-27; now, therefore,

IT IS HEREBY ORDERED that:

1. On or before November 30, 2026, the sum of \$358,726.74 less three percent, shall be paid from the general fund to the political subdivisions listed in Exhibit A and that this sum be apportioned among them according to the amounts appearing in Exhibit A as the amounts of their assessments, less three percent discount; and

2. The Marion County Tax Collector revises the tax distribution schedule so that all taxes, assessments and charges advanced by the county be allocated to the county.

DATED at Salem, Oregon, this 21th day of October, 2026.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner

**2026-27 Special Assessments
Advance to Districts ORS 311.392**

<u>District No.</u>	<u>District Name</u>	<u>Amount</u>	<u>Amount After 3% Discout</u>
230	S SANTIAM RIV WCD	605.76	587.59
9002	MILLRS DRAIN DIST	2,960.70	2,871.88
9008	K-MARDELL LTG	5,830.53	5,655.61
9015	K-APPLEBLOSSOM LTG	4,056.62	3,934.92
9019	K-ARNOLD WAY LTG	1,393.59	1,351.78
9022	K-NORTHVIEW TERRACE LTG	6,344.22	6,153.89
9023	K-MCNARY HTS LTG	4,512.64	4,377.26
9024	K-CEDAR PARK LTG	1,084.71	1,052.17
9025	K-MENLO LTG	1,997.73	1,937.80
9026	K-SHADY LANE LTG	4,576.12	4,438.84
9028	K-NORTHWOOD PARK #1 LTG	2,835.14	2,750.09
9032	DELINQUENT KEIZER SEWER	4,425.94	4,293.16
9034	K-GREENWOOD DRIVE LTG	2,520.64	2,445.02
9035	CHATEAU RANCHETTES LTG	2,795.00	2,711.15
9041	K-WILARK PARK #6 LTG	758.70	735.94
9042	K-WILARK PARK ANNEX LTG	749.44	726.96
9043	K-NORTHWOOD PARK #2 LTG	2,343.07	2,272.78
9044	K-MAI-LIN #2 LTG	726.11	704.33
9045	K-MCLEOD PARK LTG	1,517.40	1,471.88
9046	K-LANCER PARK LTG	1,691.90	1,641.14
9047	K-HILLIGOSS LTG	868.00	841.96
9048	K-CARLHAVEN ADDN LTG	645.68	626.31
9049	K-WINDSOR EST LTG	1,178.29	1,142.94
9050	K-WHITAKER PARK LTG	3,999.06	3,879.09
9079	K-ANDREW PARK LTG	890.25	863.54
9080	K-GLYNBROOK LTG	3,819.27	3,704.69
9081	K-LAWNDALE LTG	1,943.78	1,885.47
9083	K-PALMA CIEA #5 LTG	1,492.70	1,447.92
9084	K-WILARK PARK ADDN #5 LTG	983.88	954.36
9087	K-CARLHAVEN #2 LTG	749.00	726.53
9094	K-WILL MANOR #4 LTG	2,193.05	2,127.26
9095	K-WHEATLAND LN LTG	389.69	378.00
9097	K-CHEMAWA PARK LTG	1,334.16	1,294.14
9108	K-MCLEOD PARK #2 LTG	1,475.82	1,431.55
9120	K-CHEMAWA EST #1 LTG	1,714.80	1,663.36
9122	K-6 SUB LTG	630.75	611.83
9125	DELINQUENT LBSH VLG S&D	12,609.80	12,231.51
9126	K-MCLEOD EST LTG	3,711.10	3,599.77

**2026-27 Special Assessments
Advance to Districts ORS 311.392**

<u>District No.</u>	<u>District Name</u>	<u>Amount</u>	<u>Amount After 3% Discout</u>
9128	K-CHEHALIS LTG	499.52	484.53
9129	K-DENNIS LANE LTG	2,587.20	2,509.58
9130	K-CRESTWOOD VLG LTG	505.68	490.51
9131	K-CHEMAWA EST #2 LTG	1,958.74	1,899.98
9132	K-CHARLOTTE LTG	2,583.24	2,505.74
9142	K-RIVERVIEW N LTG	1,472.62	1,428.44
9143	K-MEADOWBROOK LTG	577.17	559.85
9144	K-JUNIPER LTG	1,163.40	1,128.50
9146	K-TERRACE GLEN LTG	788.48	764.83
9147	K-WEDGEWOOD EST LTG	1,241.60	1,204.35
9148	K-JULIE EST LTG	1,443.80	1,400.49
9150	K-KEPHART EST LTG	2,156.40	2,091.71
9159	K-JOHNISEE ADDN LTG	490.62	475.90
9161	K-WALENWOOD LTG	260.46	252.65
9162	K-WARNER PARK LTG	260.46	252.65
9163	K-SPRINGTIME PARK LTG	744.90	722.55
9164	K-STONEHEDGE LTG	5,750.00	5,577.50
9165	K-RIVERVIEW N #2 LTG	1,548.12	1,501.68
9182	K-VISTA VIEW LTG	2,902.80	2,815.72
9183	K-NORTHRIDGE PARK LTG	1,043.20	1,011.90
9184	K-JUNIPER #2 LTG	1,703.73	1,652.62
9185	K-KEIZER HTS LTG	3,212.80	3,116.42
9191	K-CLARK LTG	645.68	626.31
9192	K-FRIENDSHIP ADDN LTG	492.84	478.05
9193	K-#10 @ MCNARY LTG	984.20	954.67
9194	K-BUCHHOLZ ADDN LTG	690.60	669.88
9195	K-PARKLAWN ADDN LTG	437.28	424.16
9205	K-GLYNBROOK #2 LTG	3,594.36	3,486.53
9206	K-4 WINDS ADDN LTG	6,726.87	6,525.06
9207	K-FERNBROOK LTG	1,786.59	1,732.99
9208	K-EDEN EST LTG	3,243.60	3,146.29
9209	K-COUNTRY CLUB EST LTG	1,661.24	1,611.40
9212	K-LAWNDALE I #2 LTG	2,806.44	2,722.25
9213	K-STONEHEDGE #2 LTG	4,013.90	3,893.48
9215	K-GARY ST LTG	1,297.22	1,258.30
9216	K-ARNOLD ST #2 LTG	1,306.36	1,267.17
9217	K-4 WINDS #2 LTG	718.60	697.04
9218	K-GREENWAY LTG	918.18	890.63

**2026-27 Special Assessments
Advance to Districts ORS 311.392**

<u>District No.</u>	<u>District Name</u>	<u>Amount</u>	<u>Amount After 3% Discout</u>
9219	K-NOON AVE LTG	1,400.32	1,358.31
9220	K-STONEHEDGE #3 LTG	1,498.88	1,453.91
9221	K-STONEHEDGE #4-5 LTG	1,719.26	1,667.68
9227	K-WILLOW LAKE LTG	2,212.32	2,145.95
9228	K-MEADOWS LTG	3,787.84	3,674.20
9231	K-4 WINDS #3 LTG	700.16	679.16
9232	K-WHITEAKER HTS LTG	1,849.98	1,794.48
9234	K-MEADOWS #3 LTG	2,367.40	2,296.38
9235	K-MEADOWS #2 LTG	2,502.68	2,427.60
9236	K-MEADOWS #4 LTG	2,637.96	2,558.82
9237	K-ORCHARD CREST LTG	2,688.16	2,607.52
9238	K-STONEHEDGE #6 LTG	1,719.26	1,667.68
9239	K-SPRINGMEADOWS LTG	4,820.86	4,676.23
9241	K-WILLOW LAKE #2-3 LTG	4,496.64	4,361.74
9243	DELINQUENT BROOKS WATER	6,218.37	6,031.82
9246	K-CHERRYLAWN CT LTG	572.56	555.38
9247	K-ORCHARD CREST #3 LTG	2,131.15	2,067.22
9248	K-MAX COURT LTG	600.10	582.10
9249	K-MEADOWS #5 LTG	2,840.88	2,755.65
9250	K-ORCHARD CREST #2 LTG	2,652.12	2,572.56
9251	K-RIVERCREST #1-2 LTG	2,290.64	2,221.92
9253	K-MEADOWS #6 LTG	2,096.84	2,033.93
9254	K-MEADOWS #7 LTG	2,164.48	2,099.55
9255	K-TIMBERVIEW #3 LTG	709.80	688.51
9256	K-APPLETREE LTG	3,325.50	3,225.74
9257	K-BRIARWOOD LTG	3,282.81	3,184.33
9258	K-HIDDEN CREEK LTG	3,769.56	3,656.47
9259	K-CATERWOOD LTG	2,712.18	2,630.81
9260	K-PARKMEADOW APT LTG	1,130.80	1,096.88
9261	K-NORTHRUP/SHIRE LTG	611.28	592.94
9263	K-FIRCON E LTG	2,305.50	2,236.34
9264	K-HIDDEN CRK #2 LTG	974.56	945.32
9265	K-CLEARLAKE LTG	3,153.64	3,059.03
9266	K-SPRINGRIDGE LTG	2,077.12	2,014.81
9267	K-RIDGE LTG	1,452.88	1,409.29
9268	K-NORTHSIDE LTG	3,043.97	2,952.65
9269	K-HOMESTEAD/CLEARVIEW LTG	463.60	449.69
9270	K-HONEYSUCKLE LTG	1,738.00	1,685.86

**2026-27 Special Assessments
Advance to Districts ORS 311.392**

<u>District No.</u>	<u>District Name</u>	<u>Amount</u>	<u>Amount After 3% Discout</u>
9272	K-LARSON PARK LTG	505.68	490.51
9273	K-BAILEY LTG	496.50	481.61
9274	K-STICKLES ADDN LTG	266.58	258.58
9275	K-CEDAR BLUFF LTG	1,926.45	1,868.66
9276	K-KOUFAX LANE LTG	1,663.62	1,613.71
9277	K-HIDDEN CRK #3 LTG	827.64	802.81
9278	K-ALDER/HOLLY LTG	493.83	479.02
9282	K-3RD AVE N LTG	2,350.68	2,280.16
9283	K-HIDDEN CRK #4 LTG	1,184.25	1,148.72
9284	K-JACOB E LTG	930.10	902.20
9286	K-TECUMSEH LTG	1,205.61	1,169.44
9287	K-TEPPER LTG	2,175.32	2,110.06
9288	K-WESTMORE LTG	1,572.24	1,525.07
9292	K-PINEHURST LTG	3,641.16	3,531.93
9293	K-LEEWOOD MEADOWS LTG	2,823.12	2,738.43
9294	K-BROWER PLACE LTG	1,944.63	1,886.29
9295	K-HIGHLANDS LTG	3,637.80	3,528.67
9296	K-JACOB E #2 LTG	1,209.06	1,172.79
9297	K-BAHNSEN WOODS LTG	3,763.20	3,650.30
9298	K-FOREST RIDGE LTG	3,164.15	3,069.23
9299	K-WHEATLAND TERRACE LTG	872.95	846.76
9300	K-WATERFORD LTG	3,153.64	3,059.03
9306	K-ROCKLEDGE ADDN LTG	749.44	726.96
9307	K-WITTENBERG LTG	1,658.37	1,608.62
9308	K-JORDAN RUN LTG	885.94	859.36
9309	K-PRAIRIE CLOVER LTG	665.88	645.90
9310	K-VINEYARDS LTG	5,666.40	5,496.41
9311	K-HIGHLANDS N LTG	504.96	489.81
9312	K-CHEMAWA GLEN LTG	2,548.28	2,471.83
9315	K-SPARROW ADDN LTG	684.24	663.71
9316	K-VINEYARDS #2 LTG	3,551.64	3,445.09
9317	K-HIDDEN CREEK #5 LTG	922.10	894.44
9318	K-BARNICK EST LTG	1,365.12	1,324.17
9319	K-MCLEOD ACRES LTG	884.10	857.58
9321	K-BEIER EST LTG	1,598.22	1,550.27
9322	K-WESTMORE EAST N. LTG	500.40	485.39
9323	K-SHADY ADDN/RING LTG	918.18	890.63
9332	K-CLEAR LAKE HTS LTG	693.50	672.70

**2026-27 Special Assessments
Advance to Districts ORS 311.392**

<u>District No.</u>	<u>District Name</u>	<u>Amount</u>	<u>Amount After 3% Discout</u>
9333	K-PINE MEADOWS EST LTG	721.42	699.78
9334	K-MURPHY ADDN PH1 LTG	1,186.60	1,151.00
9335	K-MURPHY ADDN PH 2 LTG	237.32	230.20
9336	K-FULTZ EST LTG	936.30	908.21
9338	K-RICKMANS CROSSING LTG	703.00	681.91
9339	K-CEDAR TREE LTG	926.31	898.52
9340	K-WINDSOR WOODS LTG	3,267.44	3,169.42
9344	K-PEIRCE LTG	1,917.00	1,859.49
9345	K-FULTZ ESTATES PH2 LTG	474.48	460.25
9346	K-PLEASANTVIEW LTG	2,231.58	2,164.63
9350	K-HUNTER ADDITION II LTG	367.90	356.86
9351	K-HUNTER ADDITION I LTG	460.70	446.88
9352	K-LENT ESTATES LTG	750.60	728.08
9353	K-TREBBER LTG	1,382.55	1,341.07
9354	K-WINDSOR WOODS II LTG	1,938.30	1,880.15
9355	K-EVERWOOD MEADOWS LTG	952.50	923.93
9356	K-MEGAN LEE LTG	249.55	242.06
9358	K-CLEARLAKE MEADOWS LTG	237.55	230.42
9359	K-CLAGGET GROVE SUB LTG	349.50	339.02
9360	K-SELENA ESTATES LTG	827.56	802.73
9361	K-CANDLEWOOD IND PARK NE LTG	236.40	229.31
9363	K-BRIAN MEADOWS LTG	637.56	618.43
9365	K-JACOB ESTATES PH3 LTG	251.36	243.82
9366	K-MADALYN TERRACE LTG	385.98	374.40
9367	K-GRISWOLD PARTITION LTG	417.81	405.28
9368	K-HALEY ESTATES LTG	718.74	697.18
9370	K-WHEATLAND MEADOWS ESTATE LTG	1,209.54	1,173.25
9372	K-SARAH JEAN COURT LTG	246.75	239.35
9373	K-BENSON ESTATES LTG	460.70	446.88
9374	K-PEYTON-HAYLEY LTG	231.80	224.85
9375	K-MCGEE COURT LTG	252.80	245.22
9377	K-CRAFTSMAN RIDGE LTG	604.65	586.51
9378	K-TAYLOR RIDGE SUB KUD LTG	358.72	347.96
9379	K-TEETS ESTATES LTG	274.30	266.07
9384	K-AVALON MEADOWS LTG	3,056.13	2,964.45
9385	K-MAGEE ESTATES LTG	134.82	130.78
9386	K-MCNARY HGHTS ADDN LTG	829.95	805.05
9387	K-NEW DAY STREET LTG	249.48	242.00

**2026-27 Special Assessments
Advance to Districts ORS 311.392**

<u>District No.</u>	<u>District Name</u>	<u>Amount</u>	<u>Amount After 3% Discout</u>
9391	K-TATE ESTATES ST LTG	260.50	252.69
9392	K-ALDINE MEADOWS LTG	890.10	863.40
9393	K-WINDSOR ISLAND LTG	2,402.46	2,330.39
9394	K-NORTHFIELD ESTS LTG	1,778.28	1,724.93
9395	K-WILLOW LAKE VIEW LTG	1,004.09	973.97
9397	K-MISTY MEADOWS LTG	1,376.85	1,335.54
9399	K-BOWDEN MEADOWS LTG	2,774.08	2,690.86
9400	K-KEIZER STATION LTG AREA C	2,455.93	2,382.25
9403	K-GALINA COURT ST LTG	246.66	239.26
9404	K-PINECREST ADDN ST LTG	345.30	334.94
9405	K-SUMMERVIEW ESTS LTG	683.20	662.70
9406	K-SNOOK GROVE LTG	640.90	621.67
9407	K-STERLING MEADOW LTG	679.65	659.26
9408	K-AUBREY GLENN LTG	729.17	707.29
9462	K-NAOMIS START LTG	468.24	454.19
9467	K-BOHLANDER MEADOWS LTG	<u>416.70</u>	<u>404.20</u>
	Total	358,726.74	347,964.94

MARION COUNTY
2026 - 27 DISTRIBUTION RATES

<u>Fund No.</u>	<u>District No.</u>	<u>District Name</u>	<u>Amount</u>	<u>Distribution Rate</u>
99100	50	MARION COUNTY	110,001,249.91	0.171897713173
10100, 10101	100	AUMSVILLE	1,121,062.34	0.001751871481
10200, 10201	101	AURORA	414,948.94	0.000648436031
10300	102	DETROIT	96,795.35	0.000151261002
10405, 10406	103	DONALD	158,960.59	0.000248405922
10500, 10501	104	GATES	9,044.83	0.000014134254
10600	105	GERVAIS	1,187,609.54	0.001855864040
10700	106	HUBBARD	1,226,995.81	0.001917412520
10750	107	IDANHA	17,458.46	0.000027282139
10800, 10801	108	JEFFERSON	496,691.05	0.000776173505
10850	109	KEIZER	7,384,220.92	0.011539238788
10900	110	MILL CITY	141,332.71	0.000220859033
11000	111	MOUNT ANGEL	1,348,759.89	0.002107691875
11500, 11501	112	ST PAUL	33,020.75	0.000051601154
11100, 11101	113	SALEM	86,010,037.15	0.134406915448
11200	114	SCOTTS MILLS	14,623.11	0.000022851369
11300, 11301	115	SILVERTON	4,195,570.11	0.006556370113
11400	116	STAYTON	2,808,739.97	0.004389186288
11600, 11601	117	SUBLIMITY	271,138.98	0.000423705827
11700	118	TURNER	943,477.74	0.001474362028
11800, 11801	119	WOODBURN	17,276,483.33	0.026997765739
11104	126	SALEM BONDS	17,976,656.03	0.028091917724
10202	128	AURORA, BOND	480,341.41	0.000750624106
11302	129	SILVERTON LOCAL OPTION	275,669.01	0.000430784854
11403	134	STAYTON LIBRARY LOCAL OPT 26	472,624.38	0.000738564791
11105	136	SALEM LOCAL OPT LEVY 25	13,139,574.08	0.020533064290
20700	202	LYONS-MEHAMA WD	69,935.32	0.000109287136
21800	240	MARION SOIL & WTR	1,738,747.70	0.002717121430
65260	260	MC EXT & 4-H SERV DIST	1,806,275.32	0.002822646080
30100, 30101	300	AUMSVILLE FD	971,024.30	0.001517408727
30200	301	AURORA FD	856,311.54	0.001338148390
30403, 30404	302	MARION FD 1	8,549,622.60	0.013360398856
30450, 30451	303	DRAKES CROSSING FD	124,141.39	0.000193994351
30500	304	GATES FD	70,400.17	0.000110013552
30600, 30601	305	HUBBARD FD	344,515.35	0.000538370254
30700	306	IDANHA FD	157,153.22	0.000245581565
30800, 30801	307	JEFFERSON FD	824,337.85	0.001288183465
30900, 30901	308	KEIZER FD	4,316,844.02	0.006745883485
31005	309	SALEM SUBURBAN FD	898,392.60	0.001403907988
31100, 31101, 31102	310	MILL CITY FD	71,707.49	0.000112056486
31200, 31201	311	MONITOR FD	19,463.24	0.000030414986

MARION COUNTY
2026 - 27 DISTRIBUTION RATES

<u>Fund No.</u>	<u>District No.</u>	<u>District Name</u>	<u>Amount</u>	<u>Distribution Rate</u>
31300, 31301	312	MT ANGEL FD	599,742.03	0.000937210109
31400, 31401	313	ST PAUL FD	250,076.38	0.000390791540
31600, 31601	315	SILVERTON FD	1,999,216.20	0.003124152618
31800, 31801, 31802	317	POLK FD #1	53,489.21	0.000083586985
31900, 31901	318	STAYTON FD	1,585,073.34	0.002476976240
32000, 32001	319	SUBLIMITY FD	1,011,235.30	0.001580246003
32100	320	TURNER FD	1,836,836.72	0.002870404035
32200	321	WOODBURN FD	6,003,258.63	0.009381224585
32250	326	WOODBURN FD BOND	786,240.59	0.001228649307
30202	339	AURORA FD, LOCAL OPTION	1,531,482.44	0.002393230344
32002	341	SUBLIMITY FD BOND	199,001.73	0.000310977760
30701	343	IDANHA FD, LOCAL OPTION	64,407.18	0.000100648374
30903	344	KEIZER FD, LOCAL OPTION	3,159,601.23	0.004937473223
31804	345	POLK FD #1 BOND	3,624.50	0.000005663965
31805	346	POLK FD #1 LOCAL OPTION	27,744.02	0.000043355267
30551	348	GATES FD LOC OPT 2015	45,530.43	0.000071149890
30851	349	JEFF. FD LOC OPT LEVY	558,523.30	0.000872798065
31602	351	SILVERTON FD BOND '15	371,125.95	0.000579954338
30904	354	KEIZER FD BOND 2016	464,365.49	0.000725658716
32255	356	WOODBURN FD LOCAL OPT	1,145,329.59	0.001789793639
30604	357	HUBBARD FD LOCAL OPT	471,235.38	0.000736394216
30411	358	MARION FD 1 LOC OPT LEVY	4,444,264.69	0.006945002330
31403	359	ST PAUL FD LOCAL OPT 21	254,266.94	0.000397340081
31904	360	STAYTON FD LOCAL OPT '22	1,072,365.76	0.001675773884
31203	361	MONITOR FD, LOCAL OPT '23	18,220.79	0.000028473423
30103	362	AUMSVILLE FD LOCAL OPT 25	313,877.81	0.000490493315
50010, 50011	408	GERVAIS SCHOOL	3,986,689.18	0.006229954239
40101	409	GERVAIS SCHOOL BOND '24	1,652,488.05	0.002582324447
50150	410	CASCADE SCHOOL	8,166,448.29	0.012761616681
50100, 50101	412	SILVER FALLS SCHOOL	10,652,270.50	0.016646183025
50601, 50602	417	JEFFERSON SCHOOL	3,006,201.41	0.004697757054
50700, 50701	418	N MARION SCHOOL	5,302,385.05	0.008285977343
50900, 50901	420	SALEM-KEIZER SCHOOL	102,981,657.88	0.160928275838
51400, 51401	424	ST PAUL SCHOOL	1,097,565.52	0.001715153265
51001, 51002	436	N SANTIAM SCHOOL	7,000,342.94	0.010939356996
53000, 53001	437	MT ANGEL SCHOOL	1,854,293.47	0.002897683502
53300, 53301	439	WOODBURN SCHOOL	14,964,784.29	0.023385299709
53400, 53401	440	CENTRAL SCHOOL	95,527.21	0.000149279294
53900	443	SANTIAM CANYON SCHOOL	1,401,536.63	0.002190165492
50151	447	CASCADE SCHOOL BOND	1,916,124.06	0.002994305468
50102	448	SILVER FALLS SCH BOND	3,795,832.04	0.005931703938

MARION COUNTY
2026 - 27 DISTRIBUTION RATES

<u>Fund No.</u>	<u>District No.</u>	<u>District Name</u>	<u>Amount</u>	<u>Distribution Rate</u>
53402	449	CENTRAL SCHOOL BOND	50,498.53	0.000078913484
50915	451	SALEM-KEIZER SCH BONDS	61,297,744.64	0.095789294528
51003	452	N SANTIAM SCHOOL BOND	1,904,138.64	0.002975575987
53002	453	MT ANGEL SCHOOL BOND	1,377,540.19	0.002152666526
53304	454	WDBRN SCHL BOND 2015	6,655,479.42	0.010400442661
51403	455	ST PAUL SCHL BOND	860,793.79	0.001345152752
50603	457	JEFFERSON SCH BOND '17	807,893.52	0.001262486096
50702	458	N MARION SCHOOL BOND	2,472,155.69	0.003863209828
53601	459	SANTIAM CANYON SCH BOND	528,727.75	0.000826236894
40500	460	WILLAMETTE REG ESD	10,536,157.20	0.016464734080
40900	462	LINN-BENTON-LINCOLN ESD	87,424.06	0.000136616593
40700, 40701	500	CHEMEKETA COM COL	22,401,872.48	0.035007153584
40702	501	CHEMEKETA COM COL BOND	9,242,981.32	0.014443902711
80700	700	SILVER FALLS LIBRARY	1,206,782.43	0.001885825299
80701	701	REGIONAL LIBRARY	2,944,674.31	0.004601609348
60160	800	JEFFERSON PARK & REC	182,865.22	0.000285761418
70447	880	JORY APARTMENT TIF	338,693.41	0.000529272374
80100	900	SALEM MASS TRANSIT	15,968,107.43	0.024953181470
70830	926	TURNER URB RNW	105,100.68	0.000164239648
70900	930	SALEM UR SPECIAL LEVY	3,150,145.77	0.004922697283
70820	936	SILVERTON URB RNW	582,872.70	0.000910848597
70455	967	S WATERFRONT URA	768,518.88	0.001200955790
70300	970	RIVERFRONT URA	4,015,736.22	0.006275345721
70700	980	WEST SALEM URA	2,111,099.84	0.003298991921
70850	991	WOODBURN URB RNW	1,588,157.51	0.002481795837
61100	9004	FIRE PATROL	259,354.06	0.000405289666
60400	9009	ILLAHE LTG	9,478.60	0.000014812101
60900	9012	K-WILARK PARK LTG	10,511.08	0.000016425546
60550	9014	K-MAI-LIN LTG	9,658.38	0.000015093042
60800	9017	K-RIVERCREST LTG	19,288.75	0.000030142312
60450	9018	K-IVY WAY LTG	6,597.36	0.000010309620
60850	9030	SUNSET HAVEN LTG	20,616.40	0.000032217016
21300	9031	DELINQUENT EAST SALEM SEWER	297,248.93	0.000464507552
60270	9036	CENTURY MEADOWS LTG	8,466.00	0.000013229723
60760	9082	K-NORTHWOOD PARK #4 LTG	6,528.76	0.000010202420
60300	9086	K-HICKS JONES LTG	12,370.00	0.000019330460
60745	9096	K-NORTHTREE LTG	6,359.00	0.000009937138
60780	9141	K-PALMA CIEA LTG	25,854.08	0.000040401879
60880	9181	K-TIMBERVIEW LTG	6,284.92	0.000009821374
61200	9222	FIRE PATROL SURCH	106,826.72	0.000166936911
64000	9226	MFD COMMUNITIES RES CTR	51,246.37	0.000080082125

MARION COUNTY
2026 - 27 DISTRIBUTION RATES

<u>Fund No.</u>	<u>District No.</u>	<u>District Name</u>	<u>Amount</u>	<u>Distribution Rate</u>
21250	9242	DELINQUENT BROOKS SEWER	56,713.96	0.000088626266
60275	9262	K-COUNTRY GLEN LTG	10,686.72	0.000016700017
60790	9285	K-PRAIRIE EST LTG	8,252.40	0.000012895932
20100	9337	AURORA AIRPORT WCD	131,814.00	0.000205984252
60340	9369	K-KEIZER STATION LTG AREA A	14,567.57	0.000022764577
21350	9383	FARGO INTERCHANGE SVC DIST	50,280.54	0.000078572833
21301	9463	ESSD STORM WATER FEE	612,015.54	0.000956389785
21302	9464	LAW ENFORCEMENT FEE	2,205,372.00	0.003446309963
21303	9465	E SALEM ST LTG SUBDIST	<u>323,912.41</u>	<u>0.000506174272</u>
		Grand Total	639,922,706.83	1.000000000000



Tom Rohlfig, Marion County Assessor



Bill Burgess, Marion County Clerk

