

ARTICLE 12 Taxation: Powers and Duties of the Council

Section 1. Duties It shall be the duty of the Council immediately after the receipt of the certificate of the County Clerk of the County Court of Jackson County, Oregon, showing the aggregate valuation of the assessable property in said City of Ashland, to meet, and by ordinance annually levy such taxes and assessments as permitted in this Charter against the taxable property of the City of Ashland, and such special assessments and penalties as may be due and unpaid, and cause the same to be certified to the County Court, as provided in Section 2 of this Article.

Section 2. Duties The Council shall, immediately after such levy, notify the Clerk of the County Court, under the certificate of the City Recorder, of the rate percent of the tax levy made by the Council and all delinquent special benefit assessments and the penalties thereon, and it shall be the duty of such Clerk to compute the taxes and extend the same by entering the aggregate tax in the appropriate columns on the tax roll, and such taxes, special assessments and penalties shall be collected by the same officer, in the same manner and at the same time as taxes for County purposes are collected, and the same shall be paid over by the County Treasurer to the City Recorder as provided by law for the paying over of city taxes.

Section 3. County Road Tax The territory within the limits of the City of Ashland as now existing and as may be hereafter extended is hereby excepted out of the jurisdiction of the County Court of Jackson County for licensing purposes and road purposes, and the City Council shall have full and exclusive jurisdiction over the same. The inhabitants of the City shall be exempt from the payment of road taxes and assessments of the property within the City for road work, except such taxes as may be levied and assessed by the City Council, and all such taxes shall be placed in a separate fund and used for street purposes within the limits of the City and not otherwise.

Section 4. Property Tax Transfer Tax Requires voter approval before any real property transfer tax is enacted in Ashland. (Amendment November 2007; 15-65)
(15-65, Amended, 11/07/2006, Ballot measure 15-65)