

## Special districts that are not subject to Local Budget Law

The governing body of special districts not subject to local budget law must adopt a budget and make appropriations by June 30. If the district imposes any tax, fee, charge or assessment on the property tax roll, it must submit a Form LB-50, *Notice of Property Tax and Certification and resolutions*, imposing taxes and categorizing the taxes to the county assessor by July 15. However, the district may not need to form a budget committee, or publish a *Notice of Budget Committee Meeting*, 150-504-073-1, publish a *Notice of Budget Hearing and Financial Summary*, 150-504-073-2, or otherwise follow Local Budget Law.

**The following types of special districts are exempt from Local Budget Law, but may have additional budgeting requirements under their formation statute:**

- Drainage districts organized under ORS chapter 547;
- District improvement companies organized under ORS chapter 554;
- Highway lighting districts organized under ORS chapter 372;
- Irrigation districts organized under ORS chapter 545;
- Road districts organized under ORS chapter 371, unless it is a county road district that is imposing an ad valorem tax;
- Soil and water conservation districts organized under ORS chapter 568 that won't levy an ad valorem tax during the ensuing year or ensuing budget period;
- Municipal public utilities operating under separate boards or commissions, authorized under ORS chapter 225 and city charters, and people's utility districts organized under ORS chapter 261, both operating without ad valorem tax support during the ensuing year or ensuing budget period;
- Housing authorities organized under ORS 446.515 to 446.547 and ORS chapter 456 that are not carrying out urban renewal activities using a division of ad valorem taxes under ORS 457.440 during the ensuing year or ensuing budget period;
- Water control districts organized under ORS chapter 553 that won't levy an ad valorem tax during the ensuing year or ensuing budget period;
- Hospital financing authorities organized under ORS 441.525 to 441.595;
- Export trading corporations organized under ORS 777.755 to 777.800;
- Diking districts organized under ORS chapter 551;
- Health districts organized under ORS 440.315 to 440.410; and
- Intergovernmental entities created under ORS 190.010, including councils of governments described in ORS 294.900 to 294.930, except that an intergovernmental entity or a council of governments that proposes to impose ad valorem property taxes for the ensuing year or budget period is subject to Local Budget Law for the budget prepared for that year or period.