

Morrow County Board of Commissioners Work Session Meeting Minutes
July 27, 2022
Bartholomew Building Upper Conference Room
Heppner, Oregon

Present In-Person

Chair Jim Doherty
Commissioner Melissa Lindsay
Commissioner Don Russell
Jaylene Papineau, Treasurer
Kevin Ince, Finance Director
Mike Gorman, Assessor

11:30 a.m.

Technical difficulties with Zoom delayed the actual beginning of the meeting.

Start 11:41 a.m.

Tax Distribution Processes Discussion

Ms. Papineau handed out several documents.

- Talking points
- 21-22 Property Tax Allocation – Morrow County
- Morrow County Distribution Schedule by District and by year
- A couple of pages from the Morrow County Budget 2021-2022

Ms. Papineau explained that in April Commissioner Lindsay asked some questions about the Tax Distributions. That lead to more questions about the subject and some research into applicable ORS's and Resolutions. This resulted in even more questions. Ms. Papineau contacted the previous Treasurer, Gayle Gutierrez, and her predecessor, Marilyn Childers for background information. She also reached out to other counties.

The real question is about distributions to the Fair and a couple of School Fund distributions. They were unusual amounts, which caused the first questions. Unfortunately, Ms. Papineau has not been able to find the original source of these distributions. It has simply been this way for many years. Ms. Papineau believes it was a previous Board decision. (At that time it was the County Court.) It does not appear to be statute.

Ms. Papineau wants to be sure our processes are transparent.

Discussion ensued.

Chair Doherty asked Ms. Papineau if she had a recommendation.

Ms. Papineau has discussed this subject with the Finance Director, Mr. Ince. Regardless of the decision of the Commissioners, there will need to be a Resolution.

Mr. Ince said that if the Board wants to continue the allocation to the school and fair funds, that can be done through transfers from the General Fund. Without an ORS (Oregon Revised Statute) or Resolution

directing that the tax distribution be made directly to the school and fair funds, he recommends discontinuing.

Ms. Papineau said she needs a decision by August 3, 2022 because that is her deadline for Tax Turnover.

Chair Doherty said he would like to leave it to the Commissioner liaison and the Treasurer to come up with a recommendation and come back next week with a Resolution. Chair Doherty said he would be OK with having Ms. Papineau handle it. Commissioner Russell said he is to.

No decision other than all Commissioners concur that this is a problem the Treasurer is facing.

Ms. Papineau said transparency is her concern.

All agreed.

Commissioner Lindsay thanked Ms. Papineau for being open to questions and the good communication.

Adjourn 12:02 pm