

Oregon Property Tax Statistics

Fiscal Year 2009-10



150-303-405 (Rev. 3-10)

To order additional copies, please contact:

**Publications
Oregon Department of Revenue
955 Center Street NE
Salem OR 97301-2555
503-945-8636**

**Statistical publications are also available on our Web site:
www.dor.state.or.us/statistics.html**

Taxpayer assistance

General tax information www.oregon.gov/DOR
Salem..... 503-378-4988
Toll-free from an Oregon prefix 1-800-356-4222

Asistencia en español:

Salem..... 503-378-4988
Gratis de prefijo de Oregon..... 1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem..... 503-945-8617
Toll-free from an Oregon prefix 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers for information in alternative formats.

Oregon Property Tax Statistics

Fiscal Year 2009-10

**Prepared by
Research Section
Oregon Department of Revenue
Salem OR 97301-2555**

150-303-405 (Rev. 3-10)

Table of Contents

Page

I.	INTRODUCTION	iii
II.	HIGHLIGHTS	1
III.	BASIC PROPERTY TAX CONCEPTS IN HISTORICAL CONTEXT	4
IV.	HOW THE PROPERTY TAX SYSTEM WORKS	8
1.	Assessment.....	8
2.	Tax Authority and Tax Due Calculation.....	10
3.	Urban Renewal.....	11
4.	Tax Collection.....	12
5.	Tax Relief.....	12
6.	How Property Taxes Are Determined for an Individual Property	13
V.	TABLES	14
	Assessment	
1.1	Summary of Total Assessed Value of Locally and Centrally Assessed Property FY 2009-10 by Property Class and County	16
1.2	Total Real Market Value and Total Assessed Value of Property, FY 2009-10 by County and Type of Property	17
1.3	Total Assessed Value of Centrally Assessed Property, FY 2009-10 by County and Type of Utility Property	18
1.4	Total Assessed Value and Net Assessed Value of Property, FY 2009-10 by County.....	19
1.5	Real Market Value of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate, FY 2008-09 and 2009-10 by Type of Taxing District	20
1.6	Real Market Value of Property, Net Assessed Value of Property, Property Tax Imposed and Average Tax Rate, FY 2008-09 and 2009-10 by County	21
1.7	Summary of Assessed and Real Market Value of Fully and Partially Exempt Property, FY 2009-10 by County	22
1.8	Assessed Value and Real Market Value of Specially Assessed Farmland and Forestland, FY 2009-10 by County	23
1.9	Assessed Value Reductions Resulting from Board of Property Tax Appeals Actions FY 2008-09 by County.....	24
	Tax Authority and Tax Due Calculation	
2.1	Growth in Tax Imposed from FY 2008-09 to 2009-10 by Category of Tax and County	26
2.2	Growth in Tax Imposed from FY 2008-09 to 2009-10 by Category of Tax and Type of District.....	27

2.3	Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits FY 2009-10, by County and Limit Category	28
2.4	Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits FY 2009-10, by Type of Taxing District and Limit Category	29
2.5	Change in Tax Imposed and Compression due to Measure 5 Limits FY 2008-09 and 2009-10, by County	30
2.6	Change in Tax Imposed and Compression due to Measure 5 Limits FY 2008-09 and 2009-10, by Type of District	31

Urban Renewal

3.1	Urban Renewal Excess Value Used and Revenue for FY 2008-09 and 2009-10 by Urban Renewal Plan Area	33
3.2	Urban Renewal Division of Tax Revenue for FY 2008-09 and 2009-10 by Agency, County, Type of Levy, and District Type	36

Tax Collection

4.1	Property Tax Certified, Property Tax Collection, and Total Cumulative Uncollected for all Years, as of June 30, 2009, by County	43
4.2	Property Tax Certified, Property Tax Collection, and Total Uncollected FY 2008-09, by County	44

APPENDIX: GLOSSARY	45
---------------------------------	-----------

List of Exhibits

Exhibit 1	Oregon Property Values and Taxes Imposed.....	1
Exhibit 2a	2009-10 Property Taxes Imposed by Type of District.....	2
Exhibit 2b	2009-10 Property Taxes Imposed by Type of Tax	2
Exhibit 3	Type of Property Taxes Imposed by Type of District	3
Exhibit 4	Assessed and Real Market Values of Property in Oregon.....	5
Exhibit 5	Property Taxes Imposed 1969-70 to 2009-10.....	6
Exhibit 6	Average Tax Rate per \$1,000 of RMV and AV	6
Exhibit 7	Property Taxes as Share of Oregon Personal Income.....	7
Exhibit 8	Simplified Property Tax Calculation for a Residential Property	13

Introduction

Oregon's property tax is one of the most important sources of revenue for the public sector in Oregon. This source raised nearly \$5 billion for local governments in FY 2009-10. Only state personal income tax collections exceed property tax collections as a source of state and local tax revenue.

This publication describes Oregon's property tax system through the presentation of statistical information. Specifically, it presents assessed values, market values, and taxes imposed by county and type of taxing district. In addition, the publication contains a brief overview of how Oregon's property tax system has changed since 1990. The subsequent sections of this document contain the following:

- The Highlights section makes observations about distinguishing features of FY 2009-10 and recent trends in Oregon's property tax system.
- The Basic Property Tax Concepts in Historical Context section briefly describes the changes that were brought about by Measure 5 and Measure 50 in the 1990s and discusses the basic terms used throughout the publication.
- The section, How the Property Tax System Works, explains the steps of the property tax process in Oregon and connects it with the statistical tables in the Detailed Tables section. These tables contain information on property values and taxes imposed, by both county and type of district. Taxes collected and uncollected by county are also included.
- Finally, the Appendix contains a glossary of the terms used in the publication.

The information in this publication is presented primarily at the county or district-type level. Property values reported within this publication are based upon a January 1 assessment date for the fiscal year reported. For example, values reported for FY 2009-10 are based upon an assessment date of January 1, 2009. Additional information about property taxes is available in three other Department of Revenue publications:

- *Oregon Property Tax Statistics Supplement, Fiscal Year 2009-10* contains information about individual taxing districts;
- The recent history of property taxation is discussed in *A Brief History of Oregon Property Taxation*;
- Information about property tax exemptions can be found in the *State of Oregon 2009-2011 Tax Expenditure Report*.

All these reports are available at www.oregon.gov/DOR/STATS/

The total real market value of property in Oregon in FY 2009-10 was \$498 billion¹, a decrease of 5.1 percent from the previous year. This growth decline reverses the trend of increasing property values.

Growth in total assessed value, the value subject to tax, was 4.1 percent in FY 2009-10, an increase of \$12 billion to \$307 billion. Assessed values of individual properties are generally limited to 3 percent growth per year, so this additional increase above 3 percent indicates additional value from property improvements, new construction, and exceptions. Assessed value of residential property represents 52 percent of all assessed property value (this rises to 61 percent when tract property available for development is included). Three Portland area metropolitan counties (Multnomah, Washington, and Clackamas) are responsible for 53 percent of the residential property value in Oregon.

Exhibit 1—Oregon Property Values and Taxes Imposed			
Dollars in thousands			
	2008-09	2009-10	Percent Change
Real Market Value*	525,329	498,657	-5.1%
Total Assessed Value*	295,211	307,444	4.1%
Net Assessed Value*	285,424	297,092	4.1%
Operating Taxes	3,871	4,059	4.9%
Bond Taxes	608	698	14.7%
Total District Taxes	4,479	4,757	6.2%
Urban Renewal Taxes	197	212	7.6%
Total All Taxes	4,676	4,969	6.3%

* For a discussion of the terms please refer to section III, Basic Property Tax Concepts in Historical Context and the Glossary.

Statewide, the decrease of real market values caused the ratio of assessed value to market value to increase from 56.2 in FY 2008-09 to 61.7 in FY 2009-10, a ratio similar to FY 2006-07.

Property taxes imposed in Oregon totaled nearly \$5 billion in FY 2009-10, an increase of 6.3 percent from FY 2008-09. Since 1997-98, the first fiscal year following implementation of Measure 50, growth in property taxes imposed has averaged just under 6 percent. The increase in revenue for FY 2009-10 can be attributed primarily to growth in assessed property values.

More than 1,300 districts impose property taxes in Oregon. Exhibit 2a on the following page illustrates the relative share of property taxes that each type of district imposes, with schools receiving the largest share of property tax revenue (42 percent of the total). Cities (22 percent) and counties (19 percent) are the next largest district categories. Special districts, such as fire, road, water, hospital, park, and port districts represent the largest number of districts, but only impose 13 percent of the taxes. These shares remained basically unchanged from the previous year.

¹ This reflects property values as of January 1, 2009.

Highlights

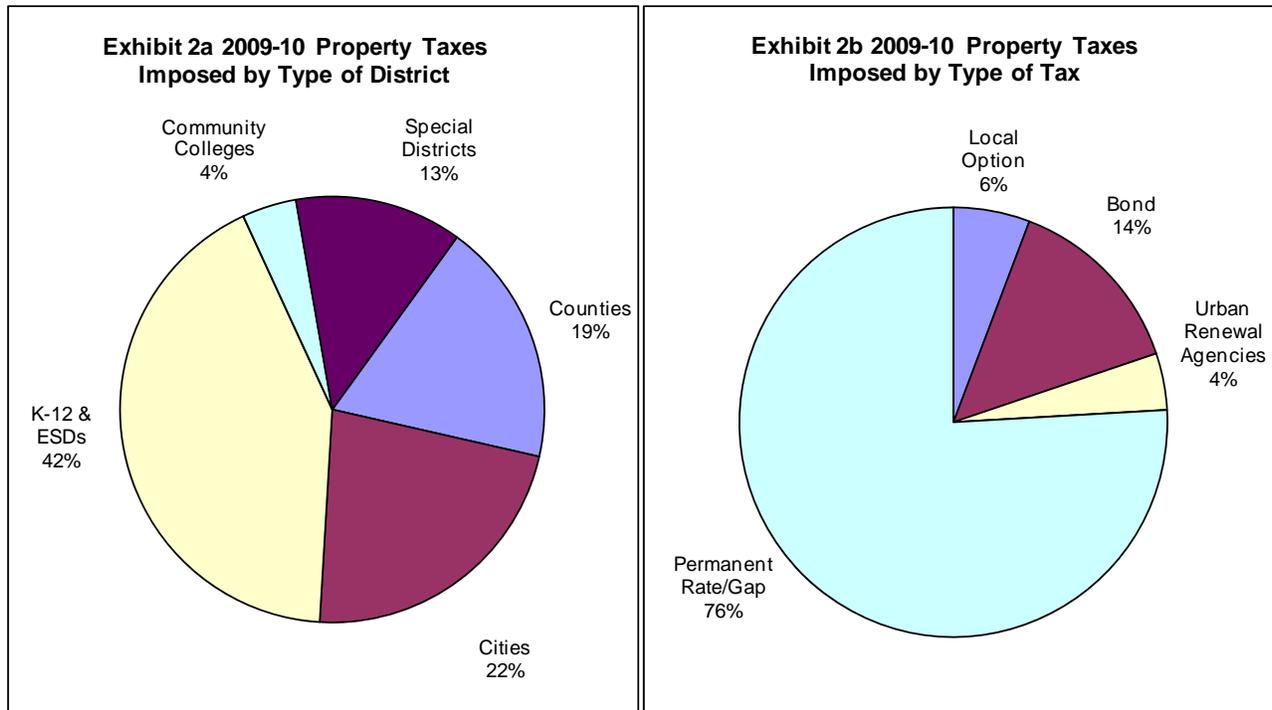


Exhibit 2b shows the four primary components of property tax revenue: 1) permanent rate and gap bond levies, 2) local option levies, 3) bond levies, and 4) urban renewal revenues. Taxes from permanent rate and gap bond levies are the most significant portion of property taxes, representing 76 percent of all property taxes imposed. The shares of these four types of taxes in total revenue remained basically unchanged from the previous year.

Exhibit 3 on the following page presents a composition of taxes by type of taxing district for FY 2008-09 and FY 2009-10. It is worth noting that statewide figures presented here result from a wide range of individual district characteristics. For example, over a hundred districts did not impose taxes in FY 2009-10. These were mostly water, sanitary, and road districts. When large districts have substantial changes in their taxes, they can noticeably impact the statewide numbers. The largest 25 districts accounted for over a quarter of all district property taxes imposed in FY 2009-10. Information about specific districts is available in the *Oregon Property Tax Statistics Supplement*, available at www.oregon.gov/DOR/STATS/statistics.shtml.

**Exhibit 3—Type of Property Taxes Imposed, 2008-09 and 2009-10
By Type of District**

Dollars in millions												
Type of District	Permanent Rate/Gap			Local Option			Bond			Total		
	2008-09	2009-10	% CH	2008-09	2009-10	% CH	2008-09	2009-10	% CH	2008-09	2009-10	% CH
Counties	707	736	4.1%	102	102	0.1%	43	44	2.3%	852	883	3.6%
Cities	905	940	3.8%	37	53	45.4%	59	72	21.8%	1,001	1,065	6.4%
K-12 & ESDs	1,419	1,476	4.0%	88	92	3.9%	393	438	11.4%	1,900	2,006	5.6%
Community Colleges	130	135	4.0%	0	0	N/A	45	61	37.5%	175	197	12.5%
Special Districts	446	484	8.6%	37	40	9.9%	68	82	20.7%	551	607	10.1%
Total District Taxes	3,608	3,772	4.5%	263	287	9.0%	608	698	14.7%	4,479	4,757	6.2%
Urban Renewal Agencies										197	212	7.6%
Total										4,676	4,969	6.3%

Several points from this table are worth noting:

- Combined taxes from permanent rates and gap bond levies grew by 4.5 percent in FY 2009-10. This is the largest component of total taxes, ranging from 72 percent for K-12 and community colleges to 88 percent for cities.
- Local option taxes increased by 9.0 percent during the last year. The increase came from cities, special districts, and school districts (K-12). Community college districts could use local option levies beginning in 2001, but none have so far. Local options are not available for education service districts (ESDs).
- Bond revenues, the primary funding for capital projects, increased by 14.7 percent. The main contributors were school districts and community colleges.
- Local option and bond levies are used by a majority of K-12 districts in the state. More than 62 percent of K-12 school districts imposing tax had a local option or bond levy in FY 2009-10. Statewide, 27 percent of property taxes imposed by K-12 districts are collected through these alternative mechanisms. Some districts rely more heavily upon bonds and local option levies than others.
- Urban renewal revenue increased 7.6 percent in FY 2009-10 after increasing by 3 percent in FY 2008-09. In FY 2009-10, urban renewal revenues from both excess value and special levies increased. Seventy-seven urban renewal plan areas increased the amount of revenue they received in FY 2009-10, while 24 plan areas raised less revenue than the previous year. Six new plan areas in Clackamas, Deschutes, Hood River, Lincoln, Linn, and Morrow counties were added in FY 2009-10, while three plans in Clackamas, Jackson, and Linn counties were eliminated.

Basic Property Tax Concepts in Historical Context

To understand the current structure of Oregon's property tax system, it is helpful to view the system in a historical context. Although local governments in Oregon began taxing property before statehood, the structure of the tax changed very little until the 1990s, when two statewide ballot measures dramatically altered the system. To find more detailed information on the history of Oregon property taxes, please refer to the publication "A Brief History of Oregon Property Taxation" that can be found at www.oregon.gov/DOR/STATS/statistics.shtml.

Measure 5, which introduced tax rate limits, was passed in 1990 and became effective beginning in the 1991-92 tax year. Measure 50, passed in 1997, cut taxes, limited assessed value growth, and replaced most tax levies with permanent tax rates. Measure 50 transformed the levy based property tax system to one based primarily upon rates. When implemented in 1997-98, Measure 50 cut effective tax rates an average of 11 percent from their 1996-97 levels.

Pre-Measure 5. Prior to Measure 5, Oregon had a *pure levy-based* property tax system. Each taxing district calculated its own tax levy based on its budget needs. County assessors estimated the real market values of all property in the state. The levy for each taxing district was then divided by the total real market value in the district to arrive at a district tax rate. The taxes each district imposed equaled its tax rate multiplied by its real market value. The tax rate for an individual property depended on the combination of taxing districts from which it received services. Taxes for each property were calculated by adding the tax rates for the relevant taxing districts to arrive at a consolidated tax rate. That tax rate was multiplied by the assessed value of the property to determine the tax imposed on that property. Most levies were constitutionally limited to an annual growth rate of 6 percent, and levies that would increase by more than 6 percent required voter approval.

Measure 5. Starting in 1991-92, Measure 5 introduced limits on the taxes paid by individual properties. The limits of \$5 per \$1,000 real market value for school taxes and \$10 per \$1,000 real market value for general government taxes apply only to operating taxes, not bonds.² If either school or general government taxes exceeded their limits, then each corresponding taxing district would have its tax rate reduced proportionately until the tax limit was reached. This reduction in taxes to the limits is called *compression* and the resulting amount of reduction is called *compression loss*.

Measure 5 resulted in a system that was a *hybrid of levy-based and rate-based* systems. For properties where the school and general government taxes were below the limits, the process resembled a levy-based system; taxes imposed depended on levies. For properties where the calculated taxes exceeded the limits, and hence the tax rates were fixed at the limits, the process more closely resembled a rate-based system because the taxes imposed depended on real market values.

Measure 50. The objective of Measure 50, passed in 1997, was to reduce property taxes in 1997-98 and to control their future growth. It achieved these goals by cutting the 1997-98 district tax levies, and by making three changes: switching to permanent rates, reducing assessed values, and limiting annual growth of assessed value. Districts were allowed to continue gap bond levies to meet the funding commitments that were made prior to 1996. *Assessed value* (AV) is value of the property subject to taxation. Assessed value was separated from real market value beginning in tax year 1997-98 when it was set at 90 percent of the 1995-96 real market value. *Real market value* (RMV) of property is the amount the assessor has calculated the property could sell for in an arm's length transaction on January 1 of the assessment year. It is used to establish Measure 5 value and, for new property added to the roll, is a significant factor in establishing the assessed value. Assessed value for a new property is calculated by multiplying real market value by the *changed property ratio* (CPR). The CPR is the ratio of assessed

² The limit for school taxes was \$15 per \$1,000 real market value in 1991-92. It was reduced by \$2.50 each year until it reached a rate of \$5 per \$1,000 real market value in 1995-96.

Basic Property Tax Concepts in Historical Context

value divided by real market value for unchanged properties. *Measure 5 value* is used to check \$5 and \$10 per \$1,000 rate limits set forth in the Oregon Constitution by Measure 5. It is equal to real market value with exception of specially assessed farm and forest lands.

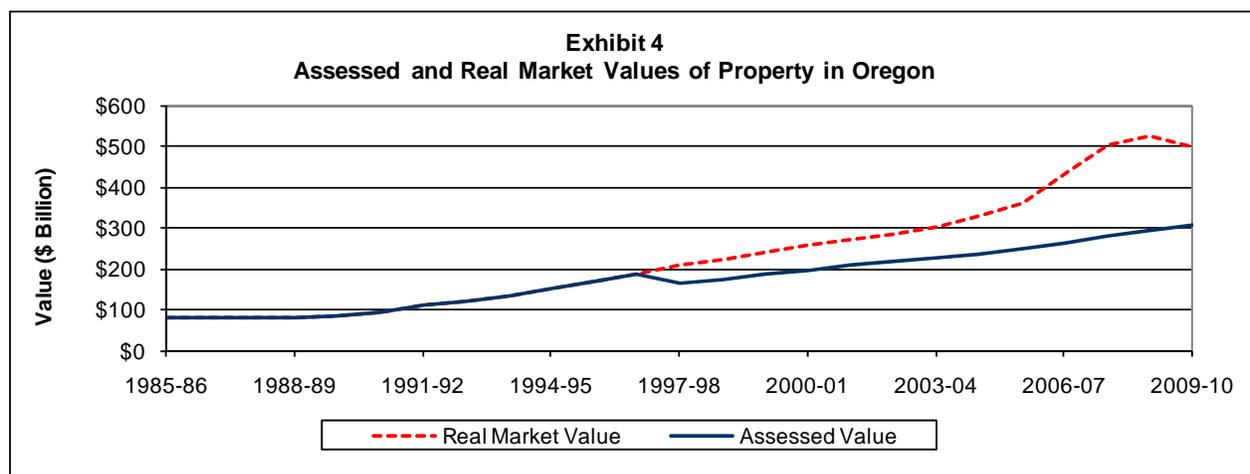


Exhibit 4 displays the total market and assessed value dynamic for the past 25 years. After relatively modest growth through the late 1980s, property values began growing rapidly by an average annual rate of 11.6 percent from 1989-90 through 1996-97.

Due to Measure 50 requirements, 1997-98 total assessed value fell 12.5 percent below the prior year and 21 percent below the 1997-98 real market value. Since 1997-98, statewide assessed value has been increasing each year. However, from 1997-98 through 2007-08, assessed value grew at a rate slower than real market value because assessed values of unchanged individual properties are subject to a 3 percent annual growth limit. Because growth in real market value outpaced growth in assessed value for nearly all of the previous twelve years, assessed values in FY 2009-10 grew at a time when real market values fell.

Two possible sources of assessed value growth are changes in the value of existing property and construction of new property. Some properties can experience a decline in assessed value, such as business personal property, which depreciates, or property that has experienced a decrease in real market value to a level below its assessed value. New property, such as a newly constructed home, represents a new source of assessed value. Some other sources of new value include improvements, in which an addition to a house significantly increases the home's value, or rezoned property, in which a change in zoning laws could increase the value of a property more than 3 percent in the year that the change took place.

Both Measure 5 and Measure 50 were aimed at limiting property taxes. Exhibit 5 displays the trend in Oregon property taxes imposed. For many years prior to the 1990s, statewide property taxes had grown steadily. The limitations of Measure 5 and Measure 50 resulted in nearly a decade without significant overall growth. Toward the end of the 1990s, the steady growth returned. Although the limitations of Measures 5 and 50 are still active, several factors have led to the recent increases: significant increases in assessed values, and new local option taxes and bonds. Recent growth has been slower: property taxes imposed have grown an average of about 6 percent per year since 1997-98, compared to about 9 percent growth per year during the 1980s.

Basic Property Tax Concepts in Historical Context

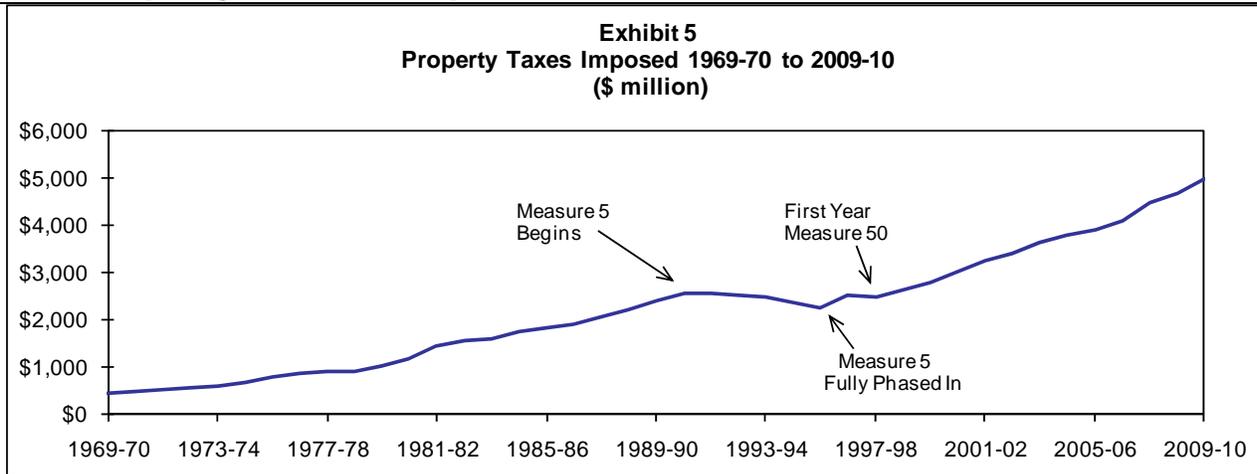
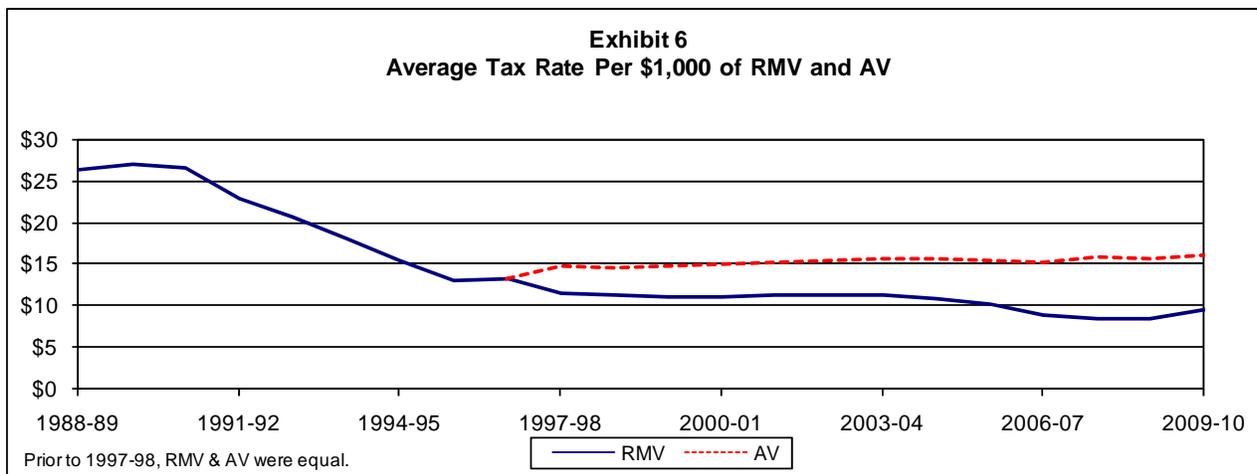
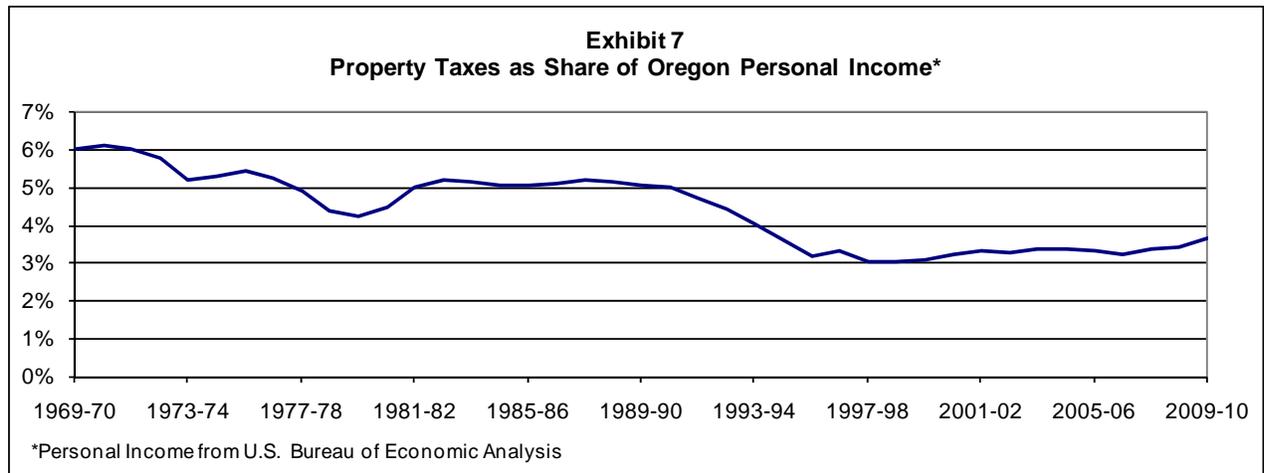


Exhibit 6 provides another angle to look at the reduction in property taxes due to Measures 5 and 50. It shows the dynamics of average tax rate per \$1,000 of assessed and real market value. At the beginning of the 1990s the rate was about \$27 per \$1,000 of real market value. Now it is less than \$10 per \$1,000 of real market value and \$16 per \$1,000 of assessed value.



Basic Property Tax Concepts in Historical Context

Yet another way to interpret the effects of Measures 5 and 50 is in terms of the relationship between property tax and personal income. Exhibit 7 shows the share of Oregon personal income that property taxes represent. Prior to the limits of the 1990s, the percentage of personal income going to property tax was fairly stable at around 5 percent. Through the 1990s, the percentage dropped to below 4.0 percent and has remained there.



How the Property Tax System Works

This section provides an overview of the property tax process and introduces the related detailed tables in section V. The subsection “Assessment” explains the process of assigning taxable values to properties. The subsection “Tax Authority and Tax Due Calculation” provides an overview of types of taxes and an explanation of how tax limits are tested. The subsection “Urban Renewal” explains operations of urban renewal agencies. The subsection “Tax Collections” explains when and how property taxes are collected. The subsection “Tax Relief” describes tax relief programs that are currently in effect. The final subsection, “How Property Taxes are Determined for an Individual Property” offers an example of how property tax imposed is calculated for a hypothetical property. More extensive information on these topics can also be found at www.oregon.gov/DOR/PTD/property.shtml.

1. Assessment

General Procedure

The process of identifying and assigning a value to taxable property is called assessment. The county assessor administers most property assessment and prepares the assessment roll, which is a listing of all taxable property as of January 1 of each year. Assessment is performed to identify the tax base to which tax rates apply. Table 1.1 shows assessed value (AV) by county and property class. Table 1.2 shows real market value (RMV) and AV by county, and type of property. The Oregon Department of Revenue assesses some property, including public utilities and large industrial properties with an improvement value greater than 1 million. Utility property is placed on a separate assessment roll, which is transferred to the county assessment roll prior to the preparation of tax bills. Small railcar utility properties, which represent a small piece of total value, cannot be attributed to specific counties. Assessors do not put the value of small railcars on the roll; owners of these utilities pay taxes to the state, which then distributes the monies to counties. Table 1.3 shows the AV of state centrally assessed utilities by utility type.

Since the implementation of Measure 50 in 1997-98, assessors have kept track of both assessed value and real market value for each property.

Net assessed value (NAV) is the value used to calculate district tax rates for dollar levies and is calculated by summing assessed value, state fish and wildlife property value, nonprofit housing property value, and subtracting urban renewal excess value (see Table 1.4 for breakdown of values). Both state fish and wildlife property, and nonprofit housing property are added to total assessed value, because while they do not pay property taxes directly to taxing districts, the State makes equivalent payments to taxing districts. Because property tax revenues derived from urban renewal excess value go to urban renewal agencies instead of local taxing districts, NAV does not include urban renewal excess value.³ Table 1.5 provides the information on RMV and NAV by type of taxing district, while Table 1.6 has a breakdown of RMV and NAV by county.

Exemptions and Special Assessments

Certain property owners receive exemptions from property taxation or have their properties assessed in a special way. The value of an exempt property is adjusted prior to being placed on the roll by the assessor. When the Legislature decides to grant such exemptions, it is usually done to pursue socially desirable outcomes such as: helping educational and charitable organizations, encouraging new businesses to relocate to Oregon, and protecting wildlife and forestlands. Property can also be exempt

³ Please see subsection 3, Urban Renewal, for more information.

How the Property Tax System Works

from taxation because of the complexity associated with taxing the property (e.g., personal property for personal use). The three primary ways of reducing the assessed value of property are:

- *Full exemption:* A property is wholly exempt from taxation.
- *Partial exemption:* Partial exemptions exist in several different forms. For example, a program may exempt only a percentage of value. Partial exemptions also result when taxable value is frozen at a point in time, and all additions to value are exempt from taxation.
- *Special assessment:* Specially assessed properties are valued using an assessment technique that results in a lower taxable value than would be the case if the usual assessment practice were used. Two types of land can be specially assessed – forestland and farmland.

Table 1.7 presents AV and RMV by county for three broad categories of exemptions: public exemptions (mostly property owned by governments of different levels), social welfare exemptions, and business, housing and other exemptions. Table 1.8 provides AV and RMV for farm land and forestland by county. Assessed value in this case denotes assessed value of the specially assessed property.

Detailed information on property tax exemptions and special assessment can be found in the *2009-2011 State of Oregon Tax Expenditure Report*, a companion document to the *Governor's Budget*, available at www.oregon.gov/DOR/STATS.

Assessment Appeals

A property owner or other person who holds an interest in a property that obligates the person to pay the taxes imposed on the property can appeal the valuation of the property to the local Board of Property Tax Appeals. Petitions to the Board must be filed between late October, when the tax statements are mailed, and December 31. Petitions are filed in the office of the county clerk in the county where the property is located.

If a property owner or assessor is unhappy with the board's decision regarding property value, he or she may appeal to the Magistrate Division of the Oregon Tax Court. Magistrate decisions can be appealed to the Regular Division of the Tax Court. Decisions of the Regular Division of the Tax Court can be appealed to the Oregon Supreme Court.

Owners of industrial property appraised by the Oregon Department of Revenue may choose to file their appeals directly with the Magistrate Division of the Oregon Tax Court, rather than with the Board of Property Tax Appeals. Detailed information about the appeal process can be found at www.oregon.gov/DOR/PTD/docs/303-415/15-tax_appeal.pdf.

Table 1.9 contains information about accounts appealed, the AV of appealed accounts, and reductions that resulted from BOPTA decisions.

How the Property Tax System Works

2. Tax Authority and Tax Due Calculation

Tax Authority and Types of Taxes

Oregon statutes allow for the establishment of a wide variety of local entities which can impose tax to provide services. Examples include counties, cities, school districts, sanitary districts, and water control districts. Most properties in Oregon receive services from five to 10 different taxing districts. There are more than 1,300 districts that impose property taxes in Oregon.⁴

Property taxes are composed of three primary parts: 1) permanent rate and gap bond levies, 2) local option levies, and 3) bond levies. Most taxing districts can utilize any of these three types of taxes. In addition, urban renewal agencies get a portion of their revenue from permanent rates and can also impose special levies.⁵

Operating taxes include permanent rate taxes, local option taxes, and gap bond levies.

Measure 50 established *permanent rates* for each tax district based upon operating taxes that each district historically had charged prior to the measure. Districts are allowed to impose tax on properties up to their authority by notification to the county assessor. Voter approval is not required except to establish permanent rates when new taxing districts are formed.

Districts can, with voter approval, establish temporary taxing authority in addition to their permanent rate authority. Typically, *local options levies* are established to fund specific operations of a district such as road repair or the operation of a library.

Gap bond levies are operating levies used to pay off indebtedness that was incurred prior to the passage of Measure 50. The indebtedness had been paid out of operating taxes prior to passage of Measure 50, and to protect that ability to pay indebtedness, Measure 50 allowed for the gap bond operating taxes to continue to be imposed beyond the permanent rate authority. Because these levies were not part of the Measure 50 permanent rate calculations in 1997, after the indebtedness has been paid off, they are reduced and then added to the permanent rate authority. This preserves the districts' operating tax authority at a level that would have been calculated if the gap bond levies had been pulled into the permanent rates in 1997.

Bonds require voter approval and represent a levy that is exclusively used to fund construction and other capital projects.

Table 2.1 shows taxes levied by type of tax and county, while Table 2.2 shows the same information broken down by type of taxing district for FY 2009-10.

Determination of Tax and Compression

Measure 50 replaced most tax levies with permanent tax rates. County assessors compute tax rates for dollar based local option levies, bond levies, and urban renewal special levies by dividing levy amounts by the net assessed value within the taxing district. Those rates are then added to the permanent rates to

⁴ The number of taxing districts reported includes unique taxing district areas of districts that imposed tax in FY 2009-10.

⁵ See subsection 3, Urban Renewal, for more information.

How the Property Tax System Works

compute the total rate to be extended to a property. The *tax extended* to a property is the total tax rate multiplied by the assessed value of the property.

Since Measure 5 limits must be tested, tax extended is not necessarily the tax imposed. The limits are \$5 per \$1,000 Measure 5 value for education taxes, and \$10 per \$1,000 Measure 5 value for general government taxes. These limits are applied only to operating taxes, not bond levies. For each property, the assessor compares education taxes with the education limit and other governmental taxes with the general government limit. If property taxes exceed the Measure 5 limits, then taxes are *compressed* in a specific order until they meet the limit. First, local option taxes are proportionally reduced, possibly to zero. If there are no local option taxes or they have been reduced to zero, the permanent tax rates for each taxing district are then reduced proportionately.⁶ Total tax after compression is called *tax imposed* and is the amount billed to the property owners.

Table 2.3 shows tax extended, tax imposed and compression amounts by county and Table 2.4 provides the breakdown by type of taxing district. Tables 2.5 and 2.6 demonstrate changes in tax imposed (both inside and outside the measure 5 limit) and compression, by county and by type of taxing district for FY 2008-09 to FY 2009-10.

3. Urban Renewal

In Oregon, urban renewal agencies receive the bulk of their revenues through a *tax increment financing* mechanism. Urban renewal agencies can be approved by counties or cities with the objective of eliminating blight within an area. Urban renewal agencies do not have the authority to impose taxes (except for special levies), but they do get a portion of the property tax revenue that would otherwise have gone to taxing districts if the agency did not exist. When an urban renewal plan area is created (plan areas are created and administered by urban renewal agencies), the assessed value of the property within the area's boundaries is frozen at the amount calculated from the most recently certified tax roll prior to the plan's approval. The agency then raises revenue in subsequent years from any value growth above the frozen amount; this value growth is referred to as the *increment* or *excess value*.

A tax rate is calculated for the urban renewal plan as the consolidated tax rate for the taxing districts within the geographic boundaries of the plan. These urban renewal taxes, referred to as "tax off the increment," are calculated as the consolidated tax rate multiplied by the value of the increment. The sharing of tax between taxing districts that get a portion of the tax imposed on the "*frozen base value*" and urban renewal agencies that get the tax imposed on the excess value is also referred to as urban renewal division of tax.

Most urban renewal agencies that have plan areas adopted before December 1996 can also impose special levies. These levies compensate urban renewal agencies for the revenue loss caused by the implementation of Measure 50. Special levies, as well as division of tax revenues, are subject to the tax limitations of Measure 5.

Table 3.1 provides information on the amount of excess value, and the revenue from excess value and special levies, broken down by urban renewal agency, plan area, and county. Table 3.2 shows the amount of increment tax imposed by urban renewal agencies broken down by urban renewal agency, the type of district from which the excess value growth occurred within, and by county.

More information on urban renewal is available at www.oregon.gov/DOR/PTD/IC_504_623.shtml.

⁶ Gap bond levies are reduced also, if present.

How the Property Tax System Works

4. Tax Collection

Once the tax rates and Measure 5 tax rate limits are applied to each property, the assessor certifies the assessment roll, and turns it over to the tax collector. The tax collector bills and collects all taxes and makes periodic remittances of collections to taxing districts. Tax statements mailed to property owners list the assessed value of the property and the taxes imposed by each taxing district. Statements also indicate how much is inside and how much is outside the Measure 5 property tax limits and the amount of taxes actually due after the limits have been applied.

Taxes are levied and become a lien on property on July 1. Tax payments are due on November 15 of the same calendar year. Under the partial payment schedule, the first one-third of taxes is due on November 15, the second one-third on February 15, and the remaining one-third on May 15. A discount of 3 percent is allowed if full payment is made by November 15; a 2 percent discount is allowed for a two-thirds payment made by November 15. For late payments, interest accrues at a rate of 1.33 percent per month (16 percent annual rate). If taxes remain unpaid after three years from the beginning of delinquency date, counties then initiate property foreclosure proceedings. Table 4.1 shows tax uncollected for all years, whereas Table 4.2 shows tax uncollected for the FY 2008-09.

5. Tax Relief

During the past 30 years, the legislature has created six property tax relief programs. Currently, only two of these programs remain: the Elderly Rental Assistance (ERA) and the Homestead Deferral programs. *The Elderly Rental Assistance* program (ERA) provides tax relief to elderly renters whose rent, fuel, and utility expenses are more than 20 percent of their income. Participants must be at least 58 years old with an annual household income of less than \$10,000. Property they rent must be subject to property tax. An eligible taxpayer is paid by the Department of Revenue an amount equal to the positive difference between the taxpayer's gross rent, not to exceed \$2,100, and 20 percent of household income. If the suspense account designated to hold appropriations from the General Fund to pay assistance does not have enough money to cover all payments for the fiscal year, individual payments may be prorated.

The Deferral programs include property tax deferral programs for seniors (62 years and older), disabled homeowners, and a special assessment deferral program for seniors.

Homeowners 62 years or older who meet certain income requirements are able to defer all property taxes. Under the Senior Citizen's Deferral program, the State pays the property taxes of participants and charges the homeowner 6 percent interest on the deferred amount. Homeowners are not required to pay the taxes or interest to the State until they die, sell, or no longer inhabit their home (except for medical reasons). The income eligibility requirement is indexed to inflation and was \$38,500 in 2009. Once approved, senior citizens are eligible for continued deferral in future years so long as their federal adjusted gross income remains below the threshold.

The second deferral program, the Disabled Citizen's Property Tax Deferral program, began in 2001 and is similar to the Senior Citizen's Deferral program in that the same income limits apply, and property taxes are deferred at 6 percent interest. However, this program is for disabled homeowners who are eligible for, or receive Social Security disability benefits. In addition, age limitations do not apply.

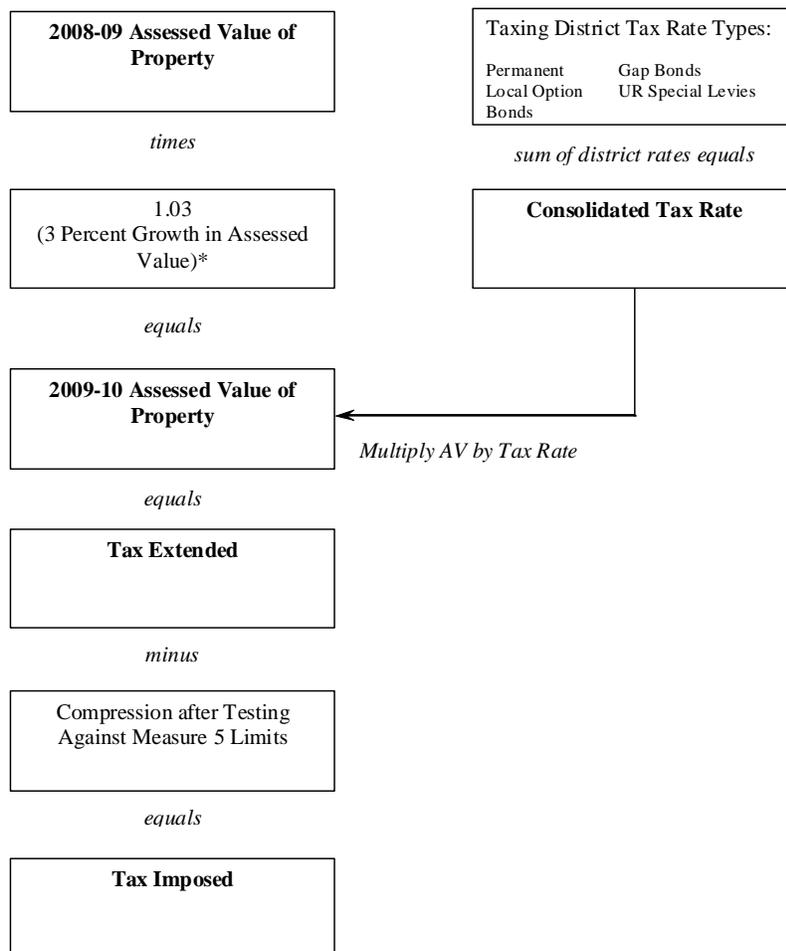
The third program, the Senior Citizen's Special Assessment Deferral program, allows qualifying seniors to defer their special assessment charges for public improvements (e.g. sewer or sidewalk improvement charges). The qualifying income limit is the same as the limit for the Senior Citizen's Deferral program.

How the Property Tax System Works

6. How Property Taxes are Determined for an Individual Property

Exhibit 8 shows the process used to determine the property tax bill for an individual property. Most property in Oregon is located within 5-10 taxing districts. Each of these districts will have a billing rate, and the sum of those rates will equal the consolidated tax rate for the property. The assessed value of a property multiplied by the consolidated tax rate results in the tax extended. The non-bond taxes paid to K-12, education service, and community college districts are subject to the Measure 5 education limit of \$5 per \$1000 of assessed value, while the non-bond taxes paid to all other districts are subject to the Measure 5 general government limit of \$10 per \$1000 of assessed value. If either the school or the general government tax-extended amount is greater than the respective Measure 5 limit allows, then the tax is reduced to the limit. In reducing non-bond tax, local option taxes are first reduced to zero, if further reduction is needed after all local option taxes have been reduced, then the non-bond taxes for each district are reduced proportionately. The final tax (non-bond tax plus bond tax) is referred to as the tax imposed, and this is the amount the property owner must pay.

Exhibit 8: Simplified Property Tax Calculation for a Residential Property



* If improvements were made to the property during 2008, then the assessed value could grow more than 3 percent. Assessed value calculation above is for property with real market value greater than assessed value.

Detailed Tables

In an effort to provide as much useful information as possible, we have included tables with missing data. Where data is missing, the gaps are clearly identified.

The county assessor offices provide all data except for the values for centrally assessed property. There are occasional discrepancies in the tables as a result of inconsistencies in the data reported by counties. Rather than letting these data problems prevent the publication of available information, we attempt to provide available information as clearly as possible. Because this publication is designed to be a description of the property tax system using true and correct figures, we generally have not included estimates where actual data is unavailable.

The order and names of the tables provided in this year's publication have changed from years prior to FY 2008-09. The key below details the new and old table numbers.

Table 1.1	-	Table B.1	Table 2.1	-	Table E.4
Table 1.2	-	Table A.4	Table 2.2	-	Table E.3
Table 1.3	-	Table B.3	Table 2.3	-	Table D.4
Table 1.4	-	Table A.3	Table 2.4	-	Table D.3
Table 1.5	-	Table A.1	Table 2.5	-	Table E.2
Table 1.6	-	Table A.2	Table 2.6	-	Table E.1
Table 1.7	-	Table C.1	Table 3.1	-	Table F.1
Table 1.8	-	Table C.5	Table 3.2	-	New Table
Table 1.9	-	Table A.5	Table 4.1	-	Table G.1
			Table 4.2	-	Table G.2

Detailed Tables: Assessment

- Table 1.1 – Summary of Total Assessed Value of Locally and Centrally Assessed Property, FY 2009-10 by County and Property Class.
- Table 1.2 – Total Real Market Value and Total Assessed Value of Property, FY 2009-10 by County and Type of Property.
- Table 1.3 – Total Assessed Value of Centrally Assessed Property, FY 2009-10 by County and Type of Utility Property.
- Table 1.4 – Total Assessed Value and Net Assessed Value of Property, FY 2009-10 by County.
- Table 1.5 – Real Market Value of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate, FY 2008-09 and 2009-10 by Type of Taxing District.
- Table 1.6 – Real Market Value of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate, FY 2008-09 and 2009-10 by County.
- Table 1.7 – Summary of Assessed and Real Market Value of Fully and Partially Exempt Property, FY 2009-10 by County.
- Table 1.8 – Assessed Value and Real Market Value of Specially Assessed Farmland and Forestland, FY 2009-10 by County.
- Table 1.9 – Assessed Value Reductions Resulting from Board of Property Tax Appeals Actions, FY 2008-09 by County.

Section 5: Detailed Tables - Assessment

**Table 1.1 Summary of Total Assessed Value of Locally and Centrally Assessed Property, by Property Class
FY 2009-10 by County (Thousands of Dollars)**

County	Commercial/		Tract	Farm / Forest	Multi Housing	Recreation/		Personal	Manufactured Structures	Utilities	Total All Classes
	Residential	Industrial				Misc	Misc				
Baker	360,719	179,967	110,347	210,702	14,892	15,538	28,733	7,166	221,531	1,149,592	
Benton	3,165,722	1,006,762	968,860	508,667	328,219	1,802	188,261	37,442	172,823	6,378,558	
Clackamas	21,857,518	5,479,546	1,904,456	2,184,402	1,675,526	768,658	809,466	184,299	1,187,192	36,051,063	
Clatsop	2,709,705	1,049,796	563,063	192,943	80,085	32,712	111,232	25,980	156,901	4,922,417	
Columbia	1,282,692	541,348	990,876	606,939	34,958	2,123	83,874	30,726	419,956	3,993,491	
Coos	2,431,006	710,086	75,784	484,235	232,390	72,294	99,015	91,041	162,047	4,357,898	
Crook	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Curry	1,359,123	342,696	259,614	191,613	122,319	2,578	33,971	87,248	37,190	2,436,352	
Deschutes	6,987,156	2,491,021	3,685,333	423,121	625,774	2,490,388	439,296	52,704	417,996	17,612,789	
Douglas	3,847,291	1,228,081	173,298	1,059,970	197,056	41,877	253,011	181,817	419,380	7,401,781	
Gilliam	26,078	103,047	4,428	89,556	740	77	29,604	9,632	412,327	675,489	
Grant	106,526	54,609	101,017	131,115	4,042	7,929	11,443	4,784	16,510	437,976	
Harney	127,675	69,067	32,866	141,321	485	3,600	7,670	6,529	37,017	426,230	
Hood River	574,353	320,577	379,087	279,000	55,102	16,763	43,973	12,988	77,563	1,759,406	
Jackson	7,874,073	2,940,863	2,353,788	1,063,308	493,152	7,415	463,067	180,529	534,132	15,910,327	
Jefferson	546,406	147,694	187,210	123,701	12,760	12,848	18,923	9,693	354,671	1,413,906	
Josephine	1,686,642	810,300	2,080,530	737,925	168,174	23,709	116,701	128,920	153,834	5,906,734	
Klamath	2,385,193	787,593	199,738	372,134	84,762	17,316	115,940	75,417	835,015	4,873,109	
Lake	103,358	59,516	86,635	168,872	0	20,621	9,947	7,699	40,836	497,485	
Lane	12,738,936	5,145,845	3,320,335	1,314,057	1,139,613	196,491	742,436	327,512	694,126	25,619,349	
Lincoln	4,010,115	1,066,394	348,515	348,215	77,676	5,497	121,456	92,469	185,752	6,256,089	
Linn	2,853,400	1,787,565	1,162,165	1,022,081	246,131	15,969	254,022	112,579	306,826	7,760,736	
Malheur	353,373	358,664	201,504	354,421	13,437	38,100	44,597	50,350	133,427	1,547,874	
Marion	9,361,999	3,809,898	2,112,501	1,273,703	1,064,535	19,334	550,426	205,149	717,777	19,115,323	
Morrow	124,866	250,091	72,383	299,979	3,540	8,004	27,657	20,439	518,956	1,325,915	
Multnomah	35,967,448	13,974,516	352,329	384,900	3,091,630	35,091	2,497,187	193,719	2,767,745	59,264,566	
Polk	2,613,663	358,221	414,576	688,048	163,523	3,003	71,424	54,142	126,363	4,492,963	
Sherman	19,026	31,345	3,728	84,880	0	84	19,223	10,780	229,612	398,678	
Tillamook	2,717,510	340,207	244,979	239,788	17,193	24,499	36,956	16,881	129,913	3,767,925	
Umatilla	1,336,956	733,909	495,241	589,788	73,354	49,027	109,373	40,052	869,613	4,297,313	
Union	546,912	208,575	173,411	269,525	28,844	21,052	41,593	10,627	132,288	1,432,827	
Wallowa	148,372	59,257	94,688	150,592	4,149	79,506	8,522	11,529	52,179	608,792	
Wasco	699,854	275,389	150,712	237,149	46,804	86,453	36,778	17,523	180,891	1,731,553	
Washington	26,678,526	9,784,215	1,052,133	1,593,116	2,866,595	388	1,833,195	103,503	1,487,812	45,399,483	
Wheeler	15,020	4,062	14,463	43,513	0	1,782	1,414	19,897	1,642	101,792	
Yamhill	2,871,499	1,122,187	828,697	988,281	157,988	215	192,518	105,433	219,916	6,486,736	
Unallocated Utilities									27,229	27,229	
Total*	160,488,710	57,632,910	25,199,289	18,851,559	13,125,448	4,122,742	9,452,903	2,527,197	14,438,987	305,839,743	

Notes: Value totals differ slightly from values reported elsewhere due to differences in data sources. N/A indicates county was unable to provide data.

Unallocated properties are small, privately owned railcar companies that pay property taxes to the state and are then distributed back to county governments.

*Total values are not statewide totals because not all counties reported.

County	Real Property		Personal Property		Manufactured Structures		Public Utilities		Total	
	RMV	AV	RMV	AV	RMV	AV	RMV	AV	RMV	AV
Baker	1,293,730	891,958	28,875	28,733	8,944	7,166	230,906	221,531	1,562,456	1,149,387
Benton	9,485,646	5,979,884	188,261	188,261	39,421	37,590	175,210	172,823	9,888,538	6,378,558
Clackamas	52,244,324	33,870,105	809,466	809,466	200,398	184,299	1,189,207	1,187,192	54,443,395	36,051,063
Clatsop	8,546,223	4,628,304	127,986	111,232	31,731	25,980	157,415	156,901	8,863,355	4,922,417
Columbia	5,169,904	3,456,022	89,800	83,874	34,317	30,726	420,804	419,956	5,714,825	3,990,578
Coos	6,741,373	4,005,795	110,938	99,015	125,866	91,041	164,365	162,047	7,142,541	4,357,898
Crook	3,348,708	1,558,477	41,515	41,515	14,550	10,726	48,871	46,386	3,453,643	1,657,103
Curry	3,638,999	2,276,511	33,971	33,971	107,328	87,248	40,460	37,190	3,820,758	2,434,921
Deschutes	32,227,491	16,702,792	439,299	439,296	58,849	52,704	430,990	417,996	33,156,629	17,612,789
Douglas	10,474,073	6,547,573	253,021	253,011	216,133	181,817	421,015	419,380	11,364,243	7,401,781
Gilliam	404,910	230,891	29,258	29,258	1,617	1,171	648,178	412,327	1,083,963	673,646
Grant	615,626	405,238	11,443	11,443	5,780	4,784	16,560	16,510	649,408	437,976
Harney	586,968	375,014	7,670	7,670	44,188	6,529	37,371	37,017	676,197	426,230
Hood River	3,019,838	1,624,882	44,376	43,973	15,467	12,988	80,991	77,563	3,160,671	1,759,406
Jackson	25,317,423	14,718,486	479,424	463,067	212,839	180,529	550,286	534,132	26,559,973	15,896,214
Jefferson	2,106,820	1,030,619	18,943	18,923	11,129	9,693	356,418	354,671	2,493,310	1,413,906
Josephine	8,771,264	5,507,279	116,708	116,701	138,300	128,920	154,145	153,834	9,180,417	5,906,734
Klamath	6,573,294	3,846,761	115,940	115,940	88,207	75,393	1,120,686	835,015	7,898,127	4,873,109
Lake	786,674	439,366	9,985	9,947	8,668	7,699	41,227	40,836	846,554	497,849
Lane	40,188,761	23,855,306	793,095	742,436	379,365	327,482	726,132	694,126	42,087,354	25,619,349
Lincoln	10,169,748	5,856,413	121,456	121,456	123,359	92,469	186,402	185,752	10,600,965	6,256,089
Linn	9,769,917	7,087,310	254,057	254,022	131,299	112,579	306,826	306,826	10,462,100	7,760,736
Malheur	1,868,674	1,319,500	44,639	44,597	56,505	50,350	135,785	133,427	2,105,602	1,547,874
Marion	26,886,231	17,639,932	550,441	550,426	231,273	205,149	721,534	717,777	28,389,478	19,113,284
Morrow	1,030,292	758,858	27,657	27,657	23,646	20,439	523,330	518,956	1,604,925	1,325,911
Multnomah	99,417,282	53,805,915	2,498,864	2,497,187	243,034	193,719	2,868,835	2,767,745	105,028,015	59,264,566
Polk	6,248,309	4,241,034	71,618	71,424	59,022	54,142	127,388	126,363	6,506,337	4,492,963
Sherman	254,509	138,777	19,223	19,223	13,983	11,066	231,765	229,612	519,479	398,678
Tillamook	6,299,553	3,584,175	36,956	36,956	18,019	16,881	130,155	129,913	6,484,683	3,767,925
Umatilla	4,680,564	3,278,104	122,132	109,373	43,585	40,052	897,620	869,613	5,743,901	4,297,142
Union	1,925,962	1,247,345	41,634	41,593	12,345	10,627	141,293	132,288	2,121,234	1,431,853
Wallowa	1,035,529	536,005	8,539	8,522	16,589	11,529	55,638	52,179	1,116,295	608,234
Wasco	2,740,094	1,495,403	36,778	36,778	97,800	18,481	1,466,222	180,891	4,340,894	1,731,553
Washington	65,467,506	41,974,973	1,833,249	1,833,195	117,082	103,503	1,488,503	1,487,812	68,906,341	45,399,483
Wheeler	273,508	96,982	1,225	1,225	623	505	1,752	1,410	277,108	100,122
Yamhill	9,869,326	5,968,869	192,916	192,518	121,092	105,433	220,274	219,916	10,403,609	6,486,736
Total	469,479,056	280,980,858	9,611,358	9,493,882	3,052,350	2,511,408	16,514,558	14,457,912	498,657,322	307,444,060

Section 5: Detailed Tables - Assessment

County	Air Transpor- tation	Commun- ication	Electric	Gas	Pipeline Gas	Pipeline Oil	Private Rail Cars	Rail Transpor- tation	Water Transpor- tation	Total Utilities
Baker	0	46,981	86,532	2,973	28,918	830	19,046	36,250	0	221,531
Benton	344	96,311	38,367	32,439	0	31	0	5,307	0	172,799
Clackamas	0	461,783	513,271	191,106	14,404	51	1,344	3,889	1,707	1,187,554
Clatsop	25	46,534	68,968	29,316	0	0	2,052	1,685	7,893	156,472
Columbia	0	36,369	404,262	205,834	497	0	3,474	2,856	7,730	661,023
Coos	2,922	101,057	43,621	13,738	0	0	157	0	551	162,047
Crook	0	12,856	23,254	3,570	6,933	0	0	0	0	46,613
Curry	0	31,024	4,154	0	0	0	0	0	2,013	37,190
Deschutes	13,302	142,417	86,993	49,835	48,801	0	3,557	16,328	0	361,232
Douglas	143	126,052	250,156	21,891	11,087	0	595	9,390	0	419,314
Gilliam	0	4,417	596,326	0	26,628	0	9,914	18,777	602	656,664
Grant	0	14,450	2,060	0	0	0	0	0	0	16,510
Harney	0	10,385	26,652	0	0	0	0	0	0	37,037
Hood River	13	29,484	10,511	9,739	158	0	7,214	17,224	2,499	76,841
Jackson	16,694	190,940	247,943	63,942	8,160	0	280	6,026	0	533,985
Jefferson	0	16,322	276,746	2,640	30,838	0	3,981	10,856	0	341,383
Josephine	0	68,185	67,457	12,397	2,055	0	166	2,967	695	153,922
Klamath	2,615	81,246	494,210	22,286	123,572	0	16,031	44,332	967	785,259
Lake	0	9,820	32,263	0	0	0	0	0	0	42,083
Lane	20,506	381,770	113,569	95,797	7,512	29,159	10,647	32,734	0	691,694
Lincoln	79	61,207	80,968	40,807	0	0	0	2,473	0	185,533
Linn	0	121,861	89,370	48,005	12,696	9,885	4,125	21,017	0	306,959
Malheur	0	31,203	76,073	5,735	7,059	321	3,498	9,538	0	133,427
Marion	737	324,347	234,450	128,156	8,386	2,877	4,494	14,225	177	717,847
Morrow	0	8,010	550,269	2,913	156,623	0	7,776	14,453	6,007	746,051
Multnomah	606,992	1,102,312	667,891	166,983	6,322	26,502	34,033	126,354	54,945	2,792,333
Polk	0	44,634	32,970	44,216	0	0	0	4,644	0	126,464
Sherman	0	5,049	856,674	0	18,982	0	4,147	8,449	1,537	894,837
Tillamook	0	61,867	67,371	282	0	0	0	0	0	129,519
Umatilla	2,238	71,230	610,088	18,264	59,241	2,381	26,677	102,816	10,768	903,703
Union	65	32,589	198,491	8,890	14,497	569	15,025	32,934	0	303,061
Wallowa	0	7,802	44,466	0	0	0	0	3,459	141	55,868
Wasco	0	1,320,692	32,661	7,979	19,199	0	18,543	27,348	1,366	1,427,788
Washington	1,004	828,862	352,384	300,774	0	327	39	4,340	0	1,487,730
Wheeler	0	1,634	8	0	0	0	0	0	0	1,642
Yamhill	3,024	96,896	76,805	39,830	0	0	0	3,448	0	220,003
Total	670,702	6,028,594	7,358,257	1,570,336	612,565	72,933	196,816	584,117	99,598	17,193,918
Unallocated Utilities							27,229			27,229
Statewide Total	670,702	6,028,594	7,358,257	1,570,336	612,565	72,933	224,044	584,117	99,598	17,221,146

Notes: Unallocated properties are small, privately owned railcar companies that pay property taxes to the state and are then distributed back to county governments.
Utility values reported in this table include property value that may be partially or fully exempt causing discrepancies between values reported in other tables.

Table 1.4 Total Assessed Value and Net Assessed Value of Property FY 2009-10 by County (Thousands of Dollars)					
County	Total Assessed Value	Non-Profit Housing	Fish & Wildlife	Urban Renewal Excess Value	Net Assessed Value
Baker	1,149,387	0	205	0	1,149,592
Benton	6,378,558	0	0	23,483	6,355,075
Clackamas	36,051,063	10,857	0	1,637,387	34,424,534
Clatsop	4,922,417	0	431	138,944	4,783,903
Columbia	3,990,578	828	2,085	20,418	3,973,073
Coos	4,357,898	0	0	185,170	4,172,728
Crook	1,657,103	0	0	0	1,657,103
Curry	2,434,921	1,429	2	43,445	2,392,907
Deschutes	17,612,789	0	0	313,731	17,299,058
Douglas	7,401,781	0	0	208,474	7,193,307
Gilliam	673,646	1,843	0	0	675,489
Grant	437,976	0	437	0	438,412
Harney	426,230	0	0	0	426,230
Hood River	1,759,406	0	0	60,136	1,699,269
Jackson	15,896,214	14,092	21	262,276	15,648,051
Jefferson	1,413,906	0	0	20,734	1,393,171
Josephine	5,906,734	1,757	0	0	5,908,491
Klamath	4,873,109	0	0	36,582	4,836,527
Lake	497,849	448	633	0	498,929
Lane	25,619,349	8,794	0	288,676	25,339,467
Lincoln	6,256,089	0	42	539,310	5,716,822
Linn	7,760,736	0	0	206,237	7,554,500
Malheur	1,547,874	668	105	0	1,548,646
Marion	19,113,284	2,039	0	820,700	18,294,623
Morrow	1,325,911	0	4	434	1,325,481
Multnomah	59,264,566	35,662	897	4,751,822	54,549,303
Polk	4,492,963	0	0	77,131	4,415,831
Sherman	398,678	0	29	0	398,707
Tillamook	3,767,925	0	0	20,238	3,747,687
Umatilla	4,297,142	0	172	50,295	4,247,018
Union	1,431,853	0	974	44,703	1,388,124
Wallowa	608,234	0	558	0	608,792
Wasco	1,731,553	0	0	63,591	1,667,962
Washington	45,399,483	0	0	623,491	44,775,992
Wheeler	100,122	781	0	0	100,903
Yamhill	6,486,736	0	0	0	6,486,736
Statewide Total	307,444,060	79,197	6,594	10,437,408	297,092,444

Notes: NAV includes non-profit housing and state fish and wildlife value and excludes urban renewal excess value.

Section 5: Detailed Tables - Assessment

Table 1.5 Real Market Value of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate FY 2008-09 and 2009-10 by Type of Taxing District (Thousands of Dollars)

District Type	# Dists	Real Market Value (RMV)			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)			
		FY 2008-09	FY 2009-10	% CH	FY 2008-09	FY 2009-10	% CH	FY 2008-09	FY 2009-10	% CH	RMV Base		NAV Base	
											FY 08-09	FY 09-10	FY 08-09	FY 09-10
County	38	525,329,077	498,649,651	-5.1	285,423,915	297,092,429	4.1	852,302	882,560	3.6	1.62	1.77	2.99	2.97
City	242	343,980,073	329,783,649	-4.1	185,210,174	192,262,189	3.8	1,001,399	1,065,179	6.4	2.91	3.23	5.41	5.54
School	222	525,177,056	498,577,019	-5.1	285,379,906	297,055,537	4.1	1,806,545	1,907,673	5.6	3.44	3.83	6.33	6.42
Education Service	21	525,137,711	498,537,131	-5.1	285,355,249	297,023,867	4.1	93,418	97,953	4.9	0.18	0.20	0.33	0.33
Community College	20	517,192,882	489,804,270	-5.3	280,445,493	291,472,853	3.9	174,989	196,919	12.5	0.34	0.40	0.62	0.68
Cemetery	62	25,977,032	25,921,089	-0.2	15,968,980	16,794,268	5.2	2,094	2,212	5.6	0.08	0.09	0.13	0.13
Fire	264	244,935,553	229,549,951	-6.3	136,580,652	143,382,983	5.0	256,024	271,337	6.0	1.05	1.18	1.87	1.89
Health	38	105,631,421	98,283,483	-7.0	53,034,438	55,673,530	5.0	26,452	28,571	8.0	0.25	0.29	0.50	0.51
Park	46	120,942,660	112,697,070	-6.8	65,008,925	67,635,895	4.0	62,265	70,543	13.3	0.51	0.63	0.96	1.04
Port	24	296,374,781	282,504,180	-4.7	159,527,584	165,763,059	3.9	16,568	17,227	4.0	0.06	0.06	0.10	0.10
Road	121	38,682,553	36,142,824	-6.6	21,220,181	22,064,108	4.0	8,983	9,250	3.0	0.23	0.26	0.42	0.42
Sanitary	40	79,360,370	74,661,914	-5.9	46,231,982	48,052,155	3.9	1,332	1,367	2.6	0.02	0.02	0.03	0.03
Water Supply	77	61,623,025	49,981,450	-18.9	35,088,583	31,955,051	-8.9	4,436	4,235	-4.5	0.07	0.08	0.13	0.13
Water Control	31	218,728,895	217,834,822	-0.4	116,635,912	125,307,622	7.4	7,961	9,203	15.6	0.04	0.04	0.07	0.07
Vector Control	15	112,445,687	103,421,414	-8.0	62,391,707	65,240,283	4.6	4,913	5,244	6.7	0.04	0.05	0.08	0.08
Service	29	352,436,120	343,113,115	-2.6	186,381,422	200,385,427	7.5	56,417	65,309	15.8	0.16	0.19	0.30	0.33
Other	51	417,886,049	398,831,131	-4.6	224,680,938	234,198,091	4.2	103,066	122,004	18.4	0.25	0.31	0.46	0.52
Statewide Total	1,341	525,329,077	498,657,322	-5.1	285,423,915	297,092,444	4.1	4,479,164	4,756,788	6.2	8.53	9.54	15.69	16.01

Notes: The category "Other" includes taxing districts such as library, transit, and public utility districts.
 Tax rates are applied to net assessed value. It includes nonprofit housing value and state fish and wildlife value and excludes urban renewal excess value.
 Property taxes imposed excludes special assessments and taxes allocated to urban renewal agencies.
 The number of taxing districts reported includes unique taxing district areas of districts that imposed tax in FY 2009-10 and therefore may overstate the number of actual taxing districts in the State.
 Beginning with FY 2009-10 # Dists reported includes districts that did not levy any ad valorem taxes causing a large increase in the number of districts reported as compared with previous publications.
 Statewide totals do not match county totals due to a property in Clackamas County that is exempt from county district taxation while not all other districts.
 Districts that cross county boundaries are counted only once.

**Table 1.6 Real Market Value of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate
FY 2008-09 and 2009-10 by County (Thousands of Dollars)**

County	# Dists	Real Market Value (RMV)			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)			
		FY 2008-09	FY 2009-10	% CH	FY 2008-09	FY 2009-10	% CH	FY 2008-09	FY 2009-10	% CH	RMV Base	FY 08-09	FY 09-10	NAV Base
Baker	24	1,543,347	1,562,456	1.2	1,107,377	1,149,592	3.8	14,995	15,630	4.2	9.72	10.00	13.54	13.60
Benton	35	9,896,171	9,888,538	-0.1	6,170,619	6,355,075	3.0	100,008	102,421	2.4	10.11	10.36	16.21	16.12
Clackamas	58	59,993,039	54,443,395	-9.3	32,936,837	34,424,534	4.5	521,425	567,119	8.8	8.69	10.42	15.83	16.47
Clatsop	49	9,265,058	8,863,355	-4.3	4,643,008	4,783,903	3.0	58,821	60,804	3.4	6.35	6.86	12.67	12.71
Columbia	29	6,171,168	5,714,825	-7.4	3,840,172	3,973,073	3.5	49,535	53,453	7.9	8.03	9.35	12.90	13.45
Coos	57	8,194,243	7,142,541	-12.8	4,031,280	4,172,728	3.5	52,504	53,251	1.4	6.41	7.46	13.02	12.76
Crook	12	3,251,496	3,453,643	6.2	1,602,644	1,657,103	3.4	23,138	23,290	0.7	7.12	6.74	14.44	14.05
Curry	43	4,425,246	3,820,758	-13.7	2,318,133	2,392,907	3.2	20,242	21,332	5.4	4.57	5.58	8.73	8.91
Deschutes	60	37,665,686	33,156,629	-12.0	16,602,477	17,299,058	4.2	244,479	262,376	7.3	6.49	7.91	14.73	15.17
Douglas	101	11,707,351	11,364,243	-2.9	7,017,954	7,193,307	2.5	79,793	82,047	2.8	6.82	7.22	11.37	11.41
Gilliam	14	471,487	1,083,963	129.9	316,981	675,489	113.1	4,147	8,068	94.5	8.80	7.44	13.08	11.94
Grant	27	651,007	649,408	-0.2	421,427	438,412	4.0	6,222	6,533	5.0	9.56	10.06	14.76	14.90
Harney	16	632,059	676,197	7.0	401,498	426,230	6.2	5,822	6,155	5.7	9.21	9.10	14.50	14.44
Hood River	17	3,210,451	3,160,671	-1.6	1,599,184	1,699,269	6.3	20,882	23,258	11.4	6.50	7.36	13.06	13.69
Jackson	39	29,065,155	26,559,973	-8.6	14,634,957	15,648,051	6.9	209,972	224,417	6.9	7.22	8.45	14.35	14.34
Jefferson	20	2,588,399	2,493,310	-3.7	1,323,737	1,393,171	5.2	23,267	24,439	5.0	8.99	9.80	17.58	17.54
Josephine	10	10,269,386	9,180,417	-10.6	5,655,224	5,908,491	4.5	54,476	57,710	5.9	5.30	6.29	9.63	9.77
Klamath	69	8,736,804	7,898,127	-9.6	4,841,762	4,836,527	-0.1	53,496	53,600	0.2	6.12	6.79	11.05	11.08
Lake	21	823,582	846,554	2.8	485,359	498,929	2.8	6,873	7,007	2.0	8.35	8.28	14.16	14.04
Lane	69	44,315,047	42,087,354	-5.0	24,297,751	25,339,467	4.3	372,489	394,052	5.8	8.41	9.36	15.33	15.55
Lincoln	71	11,030,830	10,600,965	-3.9	5,493,268	5,716,822	4.1	74,519	77,284	3.7	6.76	7.29	13.57	13.52
Linn	45	10,734,267	10,462,100	-2.5	7,246,347	7,554,500	4.3	117,479	122,410	4.2	10.94	11.70	16.21	16.20
Malheur	40	2,036,554	2,105,602	3.4	1,492,950	1,548,646	3.7	19,432	20,713	6.6	9.54	9.84	13.02	13.37
Marion	56	29,030,252	28,389,478	-2.2	17,608,433	18,294,623	3.9	283,344	297,617	5.0	9.76	10.48	16.09	16.27
Morrow	26	1,403,122	1,604,925	14.4	1,139,827	1,325,481	16.3	17,207	20,639	19.9	12.26	12.86	15.10	15.57
Multnomah	43	107,393,677	105,028,015	-2.2	52,814,865	54,549,303	3.3	1,023,880	1,078,073	5.3	9.53	10.26	19.39	19.76
Polk	18	6,861,244	6,506,337	-5.2	4,236,089	4,415,831	4.2	63,307	67,058	5.9	9.23	10.31	14.94	15.19
Sherman	12	408,570	519,479	27.1	283,759	398,707	40.5	4,611	6,451	39.9	11.29	12.42	16.25	16.18
Tillamook	43	6,899,246	6,484,683	-6.0	3,587,134	3,747,687	4.5	39,061	42,207	8.1	5.66	6.51	10.89	11.26
Umatilla	58	5,619,135	5,743,901	2.2	4,168,572	4,247,018	1.9	64,350	69,421	7.9	11.45	12.09	15.44	16.35
Union	34	2,044,488	2,121,234	3.8	1,336,702	1,388,124	3.8	17,646	18,360	4.0	8.63	8.66	13.20	13.23
Wallowa	20	1,047,938	1,116,295	6.5	581,933	608,792	4.6	7,232	7,551	4.4	6.90	6.76	12.43	12.40
Wasco	23	3,698,043	4,340,894	17.4	1,600,905	1,667,962	4.2	27,476	29,265	6.5	7.43	6.74	17.16	17.55
Washington	42	73,237,599	68,906,341	-5.9	43,278,753	44,775,992	3.5	702,802	752,421	7.1	9.60	10.92	16.24	16.80
Wheeler	9	256,146	277,108	8.2	95,690	100,903	5.4	1,647	1,767	7.3	6.43	6.38	17.21	17.51
Yamhill	31	10,751,781	10,403,609	-3.2	6,210,310	6,486,736	4.5	92,585	98,587	6.5	8.61	9.48	14.91	15.20
Statewide Total	1,341	525,329,077	498,657,322	-5.1	285,423,915	297,092,444	4.1	4,479,164	4,756,788	6.2	8.53	9.54	15.69	16.01

Notes: NAV includes nonprofit housing value and state fish and wildlife value and excludes urban renewal excess value.

Property taxes imposed excludes taxes allocated to urban renewal agencies and special assessments.

The number of taxing districts reported includes unique taxing district areas of districts that imposed tax in FY 2009-10 and therefore may overstate the number of actual taxing districts in the State.

Beginning with FY 2009-10 # Dists reported includes districts that did not levy any ad valorem taxes causing a large increase in the number of districts reported as compared with previous publications.

Districts that cross county boundaries are counted only once.

Section 5: Detailed Tables - Assessment

Table 1.7 Summary of Assessed (AV) and Real Market Value (RMV) of Fully and Partially Exempt Property FY 2009-10 by County (Thousands of Dollars)												
County	Public Exemptions			Social Welfare Exemptions			Business/Housing/Misc Exemptions			Total		
	# Accts	AV	RMV	# Accts	AV	RMV	# Accts	AV	RMV	# Accts	AV	RMV
Baker	1,387	0	484,803	152	0	64,024	562	21,949	48,101	2,101	21,949	596,928
Benton	1,271	5,122	956,450	363	22,687	340,249	721	106,381	194,052	2,355	134,191	1,490,751
Clackamas	3,761	0	3,562,395	1,084	0	1,548,291	5,072	574,182	1,151,698	9,917	574,182	6,262,384
Clatsop	3,192	0	999,952	405	0	238,202	1,011	73,704	274,907	4,608	73,704	1,513,062
Columbia	737	0	85,914	160	0	25,672	1,143	259,271	313,388	2,040	259,271	424,974
Coos	2,587	0	2,792,715	314	2,599	112,079	2,463	157,478	327,442	5,364	160,078	3,232,236
Crook	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Curry	2,522	0	115,669	138	0	27,396	1,071	109,061	114,691	3,731	109,061	257,757
Deschutes	2,373	0	1,596,192	169	1,056	96,356	N/A	N/A	N/A	N/A	N/A	N/A
Douglas	4,628	0	2,482,036	917	0	405,724	5,884	388,097	864,743	11,429	388,097	3,752,502
Gilliam	405	0	15,966	37	0	2,580	157	1,860	122,547	599	1,860	141,093
Grant	930	0	436,650	60	0	7,540	472	9,013	21,077	1,462	9,013	465,268
Harney	1,797	0	1,116,312	68	0	29,452	298	4,388	10,455	2,163	4,388	1,156,219
Hood River	635	0	303,855	111	0	70,236	955	80,065	129,174	1,701	80,065	503,265
Jackson	3,344	7,683	2,328,843	618	124	363,284	10,043	561,403	923,682	14,005	569,210	3,615,809
Jefferson	883	0	358,829	77	0	26,865	297	21,166	40,996	1,257	21,166	426,690
Josephine	2,056	976	693,820	362	8,419	241,160	3,254	196,505	372,605	5,672	205,900	1,307,585
Klamath	2,670	772	731,517	350	573	110,733	1,580	105,348	229,853	4,600	106,693	1,072,102
Lake	1,447	132,775	1,214,115	78	0	9,449	445	8,728	15,157	1,970	141,503	1,238,721
Lane	7,623	55,323	6,474,542	1,829	211,100	2,996,225	5,652	866,655	1,767,637	15,104	1,133,078	11,238,404
Lincoln	2,514	0	1,006,653	358	0	174,264	5,143	109,095	363,936	8,015	109,095	1,544,853
Linn	2,291	0	1,011,380	517	0	190,001	2,060	178,999	411,117	4,868	178,999	1,612,498
Malheur	2,180	0	1,263,809	165	0	114,404	532	18,883	40,297	2,877	18,883	1,418,510
Marion	2,888	54,673	4,457,764	1,248	69,576	1,369,719	5,479	641,250	1,265,514	9,615	765,499	7,092,997
Morrow	653	7,533	364,352	76	367	15,680	207	101,404	370,054	936	109,304	750,086
Multnomah	8,013	50,082	13,773,040	5,074	1,894,817	12,206,282	18,574	2,211,904	7,082,638	31,661	4,156,803	33,061,960
Polk	1,386	0	864,236	330	0	182,403	1,323	148,591	221,433	3,039	148,591	1,268,072
Sherman	345	16,974	23,626	41	1,803	2,490	29	3,407	4,941	415	22,184	31,057
Tillamook	2,054	0	650,253	214	0	77,369	1,319	120,235	188,492	3,587	120,235	916,114
Umatilla	865	0	948,525	329	220	111,183	1,697	105,408	156,168	2,891	105,627	1,215,876
Union	629	0	422,472	191	0	92,928	385	24,477	53,396	1,205	24,477	568,796
Wallowa	744	0	333,196	115	0	14,337	223	13,386	29,443	1,082	13,386	376,976
Wasco	1,318	0	905,793	167	18	51,432	1,237	46,490	1,392,990	2,722	46,508	2,350,216
Washington	3,929	26,650	2,074,283	1,665	219,639	1,410,873	11,726	634,314	1,579,706	17,320	880,602	5,064,861
Wheeler	467	8	103,913	29	0	857	36	0	355	532	8	105,125
Yamhill	1,111	912	506,922	483	46,573	515,393	1,511	132,793	276,263	3,105	180,278	1,298,579
Total*	75,635	359,483	55,460,792	18,294	2,479,571	23,245,132	92,561	8,035,890	20,358,948	183,948	10,873,888	97,372,326

Notes: N/A indicates that the county was unable to provide data. Refer to glossary for explanation of categories.
* Total values reported are not statewide totals because not all counties reported data.

Table 1.8 Assessed Value (AV) and Real Market Value (RMV) of Specially Assessed Farmland and Forestland FY 2009-10 by County (Thousands of Dollars)												
County	Farm Use				Forestland				Total			
	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV
Baker	3,981	850,468	60,770	588,822	368	39,547	1,723	36,690	4,349	890,015	62,493	625,512
Benton	3,457	102,669	57,258	665,768	3,401	158,358	54,823	519,488	6,858	261,027	112,082	1,185,256
Clackamas	9,251	127,532	79,980	2,056,282	8,237	237,506	71,355	1,483,460	17,488	365,038	151,335	3,539,742
Clatsop	958	15,574	3,870	128,640	2,160	293,834	110,880	322,686	3,118	309,407	114,749	451,326
Columbia	1,400	42,569	9,943	237,851	5,326	300,413	111,327	910,891	6,726	342,982	121,270	1,148,743
Coos	3,181	81,292	26,600	N/A	7,462	599,783	304,905	N/A	10,643	681,075	331,505	N/A
Crook	N/A	722,236	30,897	42,203	N/A	26,414	1,331	2,434	N/A	748,649	32,228	44,637
Curry	2,941	41,754	9,536	220,491	5,546	263,463	67,885	356,283	8,487	305,217	77,421	576,774
Deschutes	2,835	160,525	16,507	778,674	555	79,851	4,338	251,643	3,390	240,376	20,844	1,030,317
Douglas	7,388	273,214	42,150	678,238	9,786	1,064,434	280,598	597,962	17,174	1,337,647	322,749	1,276,201
Gilliam	N/A	684,671	66,619	134,135	0	0	0	0	N/A	684,671	66,619	134,135
Grant	2,131	909,534	29,218	613,786	602	145,281	8,041	116,561	2,733	1,054,815	37,259	730,347
Harney	4,129	1,455,836	69,916	304,342	33	5,265	237	4,678	4,162	1,461,100	70,154	309,020
Hood River	1,822	88,488	39,450	4,007,069	958	48,465	7,747	92,248	2,780	136,953	47,196	4,099,317
Jackson	4,790	199,912	26,456	1,183,638	5,213	453,573	63,972	509,069	10,003	653,485	90,428	1,692,707
Jefferson	1,906	432,099	44,053	423,276	104	79,350	4,623	84,211	2,010	511,448	48,676	507,486
Josephine	1,189	21,093	7,917	111,187	6,704	174,584	14,888	425,016	7,893	195,677	22,805	536,203
Klamath	6,469	600,306	172,912	837,154	1,795	728,252	46,842	61,332	8,264	1,328,558	219,754	898,486
Lake	3,213	775,328	74,461	547,721	518	281,473	14,220	69,067	3,731	1,056,801	88,681	616,788
Lane	6,380	161,997	62,596	1,326,907	11,039	822,348	240,539	1,494,370	17,419	984,345	303,134	2,821,277
Lincoln	866	12,981	2,800	71,424	4,265	332,522	137,231	525,090	5,131	345,503	140,031	596,514
Linn	6,621	379,421	191,358	965,890	3,633	463,318	133,592	189,152	10,254	842,739	324,949	1,155,042
Malheur	6,332	1,304,027	171,191	1,021,431	0	0	0	0	6,332	1,304,027	171,191	1,021,431
Marion	18,925	284,582	217,078	2,706,079	2,786	106,208	31,063	343,564	21,711	390,791	248,141	3,049,643
Morrow	2,238	1,017,382	87,397	589,325	114	13,589	979	9,793	2,352	1,030,971	88,376	599,118
Multnomah	678	23,431	31,625	288,840	1,565	31,230	8,959	213,215	2,243	54,661	40,583	502,055
Polk	4,488	170,683	91,462	996,779	3,087	213,002	66,035	411,590	7,575	383,686	157,497	1,408,370
Sherman	7,962	453,128	65,415	131,289	0	0	0	0	7,962	453,128	65,415	131,289
Tillamook	1,278	31,021	22,040	76,639	1,831	185,014	65,206	144,817	3,109	216,035	87,246	221,456
Umatilla	8,337	1,318,861	260,888	817,305	541	69,394	4,107	7,034	8,878	1,388,255	264,996	824,339
Union	3,324	493,458	63,872	522,856	738	145,454	8,410	94,225	4,062	638,912	72,282	617,082
Wallowa	N/A	666,714	38,666	438,604	N/A	135,080	8,090	43,560	N/A	801,793	46,756	482,164
Wasco	2,845	764,842	93,718	N/A	841	58,527	3,012	N/A	3,686	823,369	96,731	N/A
Washington	5,349	116,168	74,211	1,644,359	4,779	164,894	53,367	955,286	10,128	281,063	127,577	2,599,646
Wheeler	955	612,915	19,829	356,584	218	145,080	7,947	60,179	1,173	757,996	27,776	416,763
Yamhill	N/A	132,371	70,649	1,230,361	N/A	123,450	46,110	543,219	N/A	255,822	116,759	1,773,580

Notes: "Forestland" includes designated forestland, highest and best use forestland, and small tract forestland.
N/A indicates that the data was unavailable.
Statewide totals were not provided because of the number of missing values.

Section 5: Detailed Tables - Assessment

County	Number of Accounts Appealed	Assessed Value of Accounts Appealed (\$)	Adjusted Value of Accounts Appealed (\$)	Number of Accounts Adjusted	BOPTA Reduction in Assessed Value (\$)	Reduction as Percent of Total Appealed Value	Reduction as Percent of State Total	Reduction as Percent of Total Net Assessed Value
Baker	4	79,007	79,007	0	0	0.00%	0.00%	0.00%
Benton	66	58,037,458	57,393,182	38	644,276	1.11%	0.28%	0.01%
Clackamas	863	494,563,991	465,430,856	309	29,133,135	5.89%	12.73%	0.08%
Clatsop	291	65,887,309	65,448,482	14	438,827	0.67%	0.19%	0.01%
Columbia	46	126,635,853	126,137,023	12	498,830	0.39%	0.22%	0.01%
Coos	65	24,555,835	23,570,448	37	985,387	4.01%	0.43%	0.02%
Crook	163	10,155,151	9,723,799	49	431,352	4.25%	0.19%	0.03%
Curry	5	1,258,020	1,227,020	1	31,000	2.46%	0.01%	0.00%
Deschutes	806	152,078,450	140,975,751	293	11,102,699	7.30%	4.85%	0.06%
Douglas	73	20,010,996	17,172,212	32	2,838,784	14.19%	1.24%	0.04%
Gilliam	0	0	0	0	0	0.00%	0.00%	0.00%
Grant	2	210,520	189,556	2	20,964	9.96%	0.01%	0.00%
Harney	0	0	0	0	0	0.00%	0.00%	0.00%
Hood River	17	3,540,961	3,384,140	2	156,821	4.43%	0.07%	0.01%
Jackson	369	104,423,845	85,615,127	208	18,808,718	18.01%	8.22%	0.12%
Jefferson	179	29,626,515	29,365,475	117	261,040	0.88%	0.11%	0.02%
Josephine	15	20,922,870	20,836,683	4	86,187	0.41%	0.04%	0.00%
Klamath	16	2,646,512	2,646,512	0	0	0.00%	0.00%	0.00%
Lake	5	475,302	475,302	0	0	0.00%	0.00%	0.00%
Lane	1450	764,981,772	741,930,141	519	23,051,631	3.01%	10.07%	0.09%
Lincoln	294	67,858,837	65,681,770	45	2,177,067	3.21%	0.95%	0.04%
Linn	107	215,787,095	179,198,358	24	36,588,737	16.96%	15.99%	0.48%
Malheur	11	3,619,098	3,229,300	4	389,798	10.77%	0.17%	0.03%
Marion	79	55,965,211	54,880,972	14	1,084,239	1.94%	0.47%	0.01%
Morrow	3	388,690	388,690	0	0	0.00%	0.00%	0.00%
Multnomah	2486	1,225,234,431	1,165,173,633	326	60,060,798	4.90%	26.24%	0.11%
Polk	48	11,104,278	10,518,578	15	585,700	5.27%	0.26%	0.01%
Sherman	3	88,400	69,810	N/A	18,590	0.00%	0.01%	0.00%
Tillamook	74	12,417,219	1,257,189	N/A	11,160,030	89.88%	4.88%	0.30%
Umatilla	62	3,966,916	3,418,050	45	548,866	13.84%	0.24%	0.01%
Union	10	2,399,057	2,201,164	2	197,893	8.25%	0.09%	0.01%
Wallowa	16	629,542	491,101	5	138,441	21.99%	0.06%	0.02%
Wasco	27	4,013,353	3,692,306	N/A	321,047	8.00%	0.14%	0.02%
Washington	670	602,048,067	584,337,000	243	17,711,067	2.94%	7.74%	0.04%
Wheeler	1	50,926	0	1	50,926	100.00%	0.02%	0.05%
Yamhill	188	20,545,724	11,212,479	106	9,333,245	45.43%	4.08%	0.14%
Total*	8,514	4,106,207,211	3,877,351,116	2,467	228,856,095	5.57%	100%	0.08%

Notes: N/A indicates data unavailable. Number of Accounts does not include withdrawn petitions.
 Appeals breakdown by property was unavailable.
 *Total values are not statewide totals because not all counties reported.

Detailed Tables: Tax Authority and Tax Due Calculation

Table 2.1 – Growth in Tax Imposed from FY 2008-09 to 2009-10 by Category of Tax and County.

Table 2.2 – Growth in Tax Imposed from FY 2008-09 to 2009-10 by Category of Tax and Type of District.

Table 2.3 – Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits FY 2009-10 by County and Limit Category.

Table 2.4 – Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits FY 2009-10 by Type of Taxing District and Limit Category.

Table 2.5 – Change in Tax Imposed and Compression due to Measure 5 Limits, FY 2008-09 and 2009-10 by County.

Table 2.6 – Change in Tax Imposed and Compression due to Measure 5 Limits, FY 2008-09 and 2009-10 by Type of District.

Section 5: Detailed Tables – Tax Authority and Tax Due Calculation

**Table 2.1 Growth in Tax Imposed from FY 2008-09 to 2009-10
by Category of Tax and County (Thousands of Dollars)**

County	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2008-09	FY 2009-10	% CH	FY 2008-09	FY 2009-10	% CH	FY 2008-09	FY 2009-10	% CH	FY 2008-09	FY 2009-10	% CH	FY 2008-09	FY 2009-10	% CH
Baker	14,459	14,985	3.6	449	523	16.5	0	0	0.0	87	122	40.0	14,995	15,630	4.2
Benton	75,731	77,889	2.8	10,814	10,154	-6.1	0	0	0.0	13,464	14,379	6.8	100,008	102,421	2.4
Clackamas	408,557	441,509	8.1	30,290	30,334	0.1	203	206	1.7	82,376	95,070	15.4	521,425	567,119	8.8
Clatsop	49,130	50,690	3.2	2,456	2,505	2.0	0	0	0.0	7,234	7,610	5.2	58,821	60,804	3.4
Columbia	42,977	44,689	4.0	1,881	1,960	4.2	0	0	0.0	4,677	6,805	45.5	49,535	53,453	7.9
Coos	46,794	48,383	3.4	317	325	2.5	0	0	0.0	5,393	4,543	-15.7	52,504	53,251	1.4
Crook	20,477	21,080	2.9	96	99	3.5	0	0	0.0	2,565	2,111	-17.7	23,138	23,290	0.7
Curry	18,341	18,957	3.4	196	193	-1.5	0	0	0.0	1,704	2,181	28.0	20,242	21,332	5.4
Deschutes	206,051	215,042	4.4	5,715	6,656	16.5	0	0	0.0	32,712	40,678	24.4	244,479	262,376	7.3
Douglas	74,098	76,122	2.7	440	466	5.9	0	0	0.0	5,255	5,459	3.9	79,793	82,047	2.8
Gilliam	3,691	7,513	103.5	82	81	-1.3	0	0	0.0	375	475	26.8	4,147	8,068	94.5
Grant	5,376	5,586	3.9	0	0	0.0	0	0	0.0	846	947	11.9	6,222	6,533	5.0
Harney	5,615	5,941	5.8	0	0	0.0	0	0	0.0	207	214	3.3	5,822	6,155	5.7
Hood River	15,375	16,345	6.3	804	1,779	121.3	0	0	0.0	4,703	5,134	9.2	20,882	23,258	11.4
Jackson	172,259	184,861	7.3	3,796	4,040	6.4	0	0	0.0	33,916	35,516	4.7	209,972	224,417	6.9
Jefferson	15,801	16,597	5.0	1,479	1,518	2.6	0	0	0.0	5,987	6,324	5.6	23,267	24,439	5.0
Josephine	42,424	44,235	4.3	3,585	4,446	24.0	0	0	0.0	8,468	9,029	6.6	54,476	57,710	5.9
Klamath	51,096	50,853	-0.5	94	127	35.2	0	0	0.0	2,306	2,620	13.6	53,496	53,600	0.2
Lake	6,366	6,501	2.1	17	17	2.7	0	0	0.0	490	489	-0.3	6,873	7,007	2.0
Lane	291,604	304,423	4.4	24,425	25,876	5.9	0	0	0.0	56,460	63,754	12.9	372,489	394,052	5.8
Lincoln	62,795	65,366	4.1	893	1,009	13.0	0	0	0.0	10,830	10,909	0.7	74,519	77,284	3.7
Linn	79,498	83,308	4.8	20,937	21,208	1.3	0	0	0.0	17,043	17,893	5.0	117,479	122,410	4.2
Malheur	17,741	19,015	7.2	0	0	0.0	0	0	0.0	1,692	1,698	0.4	19,432	20,713	6.6
Marion	235,069	244,072	3.8	1,170	1,948	66.4	0	0	0.0	47,105	51,597	9.5	283,344	297,617	5.0
Morrow	14,839	17,200	15.9	0	842	0.0	0	0	0.0	2,368	2,597	9.7	17,207	20,639	19.9
Multnomah	764,541	789,799	3.3	80,731	95,868	18.8	107,386	110,880	3.3	71,223	81,527	14.5	1,023,880	1,078,073	5.3
Polk	49,044	51,002	4.0	689	579	-15.9	0	0	0.0	13,574	15,477	14.0	63,307	67,058	5.9
Sherman	4,471	6,289	40.7	0	0	0.0	0	0	0.0	140	162	15.8	4,611	6,451	39.9
Tillamook	30,319	32,571	7.4	2,544	2,991	17.6	0	0	0.0	6,197	6,645	7.2	39,061	42,207	8.1
Umatilla	52,020	53,269	2.4	612	769	25.6	0	0	0.0	11,717	15,383	31.3	64,350	69,421	7.9
Union	16,539	17,234	4.2	226	227	0.3	115	114	-0.1	766	785	2.5	17,646	18,360	4.0
Wallowa	6,279	6,564	4.5	552	577	4.5	0	0	0.0	400	410	2.4	7,232	7,551	4.4
Wasco	23,399	24,481	4.6	45	162	259.7	0	0	0.0	4,032	4,621	14.6	27,476	29,265	6.5
Washington	503,675	521,393	3.5	67,462	69,299	2.7	281	291	3.4	131,383	161,438	22.9	702,802	752,421	7.1
Wheeler	1,609	1,693	5.2	0	1	0.0	0	0	0.0	38	73	92.5	1,647	1,767	7.3
Yamhill	71,634	75,004	4.7	314	325	3.6	0	0	0.0	20,637	23,258	12.7	92,585	98,587	6.5
Statewide Total	3,499,695	3,660,461	4.6	263,112	286,903	9.0	107,984	111,491	3.2	608,372	697,933	14.7	4,479,164	4,756,788	6.2

Notes: Gap Bonds include the city of Portland pension levy.

Section 5: Detailed Tables – Tax Authority and Tax Due Calculation

**Table 2.2 Growth in Tax Imposed from FY 2008-09 and 2009-10
by Category of Tax and Type of District (Thousands of Dollars)**

District Type	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2008-09	FY 2009-10	% CH	FY 2008-09	FY 2009-10	% CH	FY 2008-09	FY 2009-10	% CH	FY 2008-09	FY 2009-10	% CH	FY 2008-09	FY 2009-10	% CH
County	707,175	736,362	4.1	101,618	101,690	0.1	115	114	-0.1	43,395	44,393	2.3	852,302	882,560	3.6
City	797,472	828,188	3.9	36,614	53,219	45.4	107,870	111,377	3.3	59,443	72,395	21.8	1,001,399	1,065,179	6.4
School	1,325,405	1,378,248	4.0	88,175	91,641	3.9	0	0	0.0	392,965	437,784	11.4	1,806,545	1,907,673	5.6
Education Service	93,418	97,953	4.9	0	0	0.0	0	0	0.0	0	0	0.0	93,418	97,953	4.9
Community College	130,297	135,465	4.0	0	0	0.0	0	0	0.0	44,692	61,454	37.5	174,989	196,919	12.5
Cemetery	2,034	2,155	5.9	60	57	-5.1	0	0	0.0	0	0	0.0	2,094	2,212	5.6
Fire	226,255	237,433	4.9	18,373	20,385	11.0	0	0	0.0	11,396	13,519	18.6	256,024	271,337	6.0
Health	19,143	20,278	5.9	5,756	6,511	13.1	0	0	0.0	1,553	1,781	14.7	26,452	28,571	8.0
Park	58,417	61,065	4.5	93	667	617.1	0	0	0.0	3,755	8,811	134.6	62,265	70,543	13.3
Port	15,237	15,823	3.8	0	0	0.0	0	0	0.0	1,331	1,404	5.5	16,568	17,227	4.0
Road	8,845	9,105	2.9	138	145	5.0	0	0	0.0	0	0	0.0	8,983	9,250	3.0
Sanitary	850	915	7.7	18	24	36.3	0	0	0.0	465	428	-7.9	1,332	1,367	2.6
Water Supply	2,031	2,150	5.8	515	488	-5.2	0	0	0.0	1,890	1,597	-15.5	4,436	4,235	-4.5
Water Control	7,915	9,162	15.8	0	0	0.0	0	0	0.0	46	41	-10.4	7,961	9,203	15.6
Vector Control	3,585	3,629	1.2	1,327	1,614	21.6	0	0	0.0	0	0	0.0	4,913	5,244	6.7
Service	20,620	23,573	14.3	202	209	3.6	0	0	0.0	35,595	41,528	16.7	56,417	65,309	15.8
Other	80,997	98,957	22.2	10,223	10,249	0.3	0	0	0.0	11,847	12,798	8.0	103,066	122,004	18.4
Statewide Total	3,499,695	3,660,461	4.6	263,112	286,903	9.0	107,984	111,491	3.2	608,372	697,933	14.7	4,479,164	4,756,788	6.2

Notes: The category "Other" includes taxing districts such as library, transit, and public utility districts.
Gap Bonds include the city of Portland pension levy.

Section 5: Detailed Tables – Tax Authority and Tax Due Calculation

Table 2.3 Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits FY 2009-10 by County and Limit Category								
County	Tax Extended			Tax Imposed			Compression	
	Inside Limit	Outside Limit	Total	Inside Limit	Outside Limit	Total	\$ Reduction Due to Limit	% of Tax Extended
Baker	16,070,824	121,798	16,192,622	15,508,036	121,798	15,629,834	562,789	3.48
Benton	89,752,986	14,378,556	104,131,542	88,042,643	14,378,557	102,421,200	1,719,416	1.65
Clackamas	475,716,061	95,068,374	570,784,434	472,048,743	95,069,856	567,118,599	3,667,355	0.64
Clatsop	53,725,225	7,609,972	61,335,197	53,194,370	7,609,975	60,804,345	530,852	0.87
Columbia	47,067,788	6,804,864	53,872,652	46,648,460	6,804,864	53,453,324	419,339	0.78
Coos	48,847,824	4,543,275	53,391,099	48,708,097	4,543,322	53,251,419	140,373	0.26
Crook	21,310,813	2,110,612	23,421,425	21,179,238	2,110,612	23,289,850	131,575	0.56
Curry	19,154,797	2,181,187	21,335,984	19,150,783	2,181,188	21,331,971	4,024	0.02
Deschutes	222,246,481	40,677,994	262,924,476	221,697,971	40,677,993	262,375,964	548,568	0.21
Douglas	77,137,256	5,458,753	82,596,009	76,588,351	5,458,758	82,047,109	548,941	0.66
Gilliam	7,690,372	475,125	8,165,498	7,593,104	475,125	8,068,229	97,269	1.19
Grant	5,614,918	947,211	6,562,129	5,586,094	947,211	6,533,305	28,825	0.44
Harney	6,041,576	213,815	6,255,391	5,941,193	213,815	6,155,008	100,385	1.60
Hood River	18,628,202	5,134,121	23,762,322	18,124,071	5,134,120	23,258,191	504,144	2.12
Jackson	189,488,866	35,516,451	225,005,317	188,900,987	35,516,458	224,417,445	587,902	0.26
Jefferson	18,385,321	6,323,812	24,709,133	18,115,047	6,323,813	24,438,860	270,276	1.09
Josephine	48,799,178	9,029,452	57,828,630	48,680,323	9,029,461	57,709,784	118,870	0.21
Klamath	51,650,334	2,630,108	54,280,442	50,980,140	2,619,647	53,599,788	436,593	0.80
Lake	6,603,142	489,198	7,092,340	6,518,208	489,162	7,007,370	84,455	1.19
Lane	335,410,866	63,753,657	399,164,524	330,298,784	63,753,657	394,052,441	5,128,899	1.28
Lincoln	66,584,628	10,908,614	77,493,242	66,375,497	10,908,626	77,284,122	209,162	0.27
Linn	107,303,721	17,893,144	125,196,865	104,516,619	17,893,145	122,409,764	2,787,110	2.23
Malheur	19,242,653	1,698,153	20,940,806	19,014,755	1,698,152	20,712,907	227,901	1.09
Marion	247,380,274	51,596,821	298,977,095	246,019,641	51,596,863	297,616,504	1,360,717	0.46
Morrow	19,672,724	2,597,260	22,269,985	18,041,745	2,597,260	20,639,005	1,630,988	7.32
Multnomah	1,034,270,244	81,530,374	1,115,800,618	996,546,556	81,526,571	1,078,073,127	37,722,901	3.38
Polk	51,791,714	15,477,160	67,268,873	51,581,265	15,477,163	67,058,429	210,469	0.31
Sherman	6,452,832	162,210	6,615,042	6,288,511	162,211	6,450,721	164,322	2.48
Tillamook	35,666,535	6,645,130	42,311,664	35,561,478	6,645,129	42,206,607	105,077	0.25
Umatilla	55,829,712	15,382,727	71,212,439	54,038,322	15,382,727	69,421,048	1,791,397	2.52
Union	17,754,458	784,884	18,539,342	17,575,158	784,884	18,360,042	179,303	0.97
Wallowa	7,167,392	409,937	7,577,328	7,141,380	409,937	7,551,317	26,016	0.34
Wasco	24,959,838	4,621,399	29,581,237	24,643,299	4,621,400	29,264,699	316,679	1.07
Washington	593,774,660	161,438,157	755,212,817	590,982,973	161,438,246	752,421,219	2,791,941	0.37
Wheeler	1,732,132	73,253	1,805,385	1,693,925	73,253	1,767,177	38,208	2.12
Yamhill	75,609,268	23,258,302	98,867,570	75,329,104	23,258,302	98,587,406	280,165	0.28
Statewide Total	4,124,535,615	697,945,862	4,822,481,477	4,058,854,872	697,933,260	4,756,788,131	65,473,204	1.36
Notes: Taxes in the "Outside Limit" category are not subject to Measure 5 limits.								
Differences between "Outside Limit" tax extended and tax imposed is due to rounding done at the district level.								
Difference between imposed and extended amounts are caused by compression and rounding done at the district level.								
Urban renewal revenues are not included in this table.								

Table 2.4 Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits FY 2009-10 by Type of Taxing District and Limit Category								
District Type	Tax Extended			Tax Imposed			Compression	
	Inside Limit	Outside Limit	Total	Inside Limit	Outside Limit	Total	\$ Reduction Due to Limit	% of Tax Extended
County	854,358,050	44,400,834	898,758,884	838,167,022	44,393,342	882,560,364	16,178,396	1.80
City	1,008,481,419	72,398,269	1,080,879,688	992,783,934	72,395,367	1,065,179,300	15,614,046	1.44
School	1,499,916,652	437,784,181	1,937,700,833	1,469,888,987	437,784,140	1,907,673,127	29,996,596	1.55
Education Service	98,969,607	0	98,969,607	97,952,874	0	97,952,874	1,006,577	1.02
Community College	136,771,514	61,453,947	198,225,462	135,465,104	61,453,898	196,919,002	1,299,927	0.66
Cemetery	2,224,183	0	2,224,183	2,211,864	0	2,211,864	12,320	0.55
Fire	258,206,697	13,518,535	271,725,232	257,818,378	13,518,550	271,336,928	344,340	0.13
Health	27,074,008	1,781,267	28,855,275	26,789,666	1,781,267	28,570,932	281,956	0.98
Park	61,786,146	8,810,539	70,596,685	61,732,649	8,810,542	70,543,191	53,643	0.08
Port	15,936,266	1,404,424	17,340,690	15,822,544	1,404,427	17,226,970	113,731	0.66
Road	9,251,871	0	9,251,871	9,250,462	0	9,250,462	1418	0.02
Sanitary	939,291	428,202	1,367,493	939,076	428,202	1,367,279	216	0.02
Water Supply	2,638,664	1,596,986	4,235,650	2,638,506	1,596,987	4,235,493	157	0.00
Water Control	9,286,320	41,376	9,327,696	9,161,739	41,376	9,203,115	124,648	1.34
Vector Control	5,371,251	0	5,371,251	5,243,658	0	5,243,658	124,835	2.32
Service	23,944,701	41,529,553	65,474,255	23,781,866	41,527,516	65,309,382	162,803	0.25
Other	109,378,975	12,797,747	122,176,723	109,206,545	12,797,645	122,004,190	157,594	0.13
Statewide Total	4,124,535,615	697,945,862	4,822,481,477	4,058,854,872	697,933,260	4,756,788,131	65,473,204	1.36
Notes: The category "Other" includes taxing districts such as library, transit, and public utility districts.								
Taxes in the "Outside Limit" category are not subject to the Measure 5 rate limits.								
Differences between "Outside Limit" tax extended and tax imposed is due to rounding done at the district level.								
Urban renewal revenues are not included in this table.								

Section 5: Detailed Tables – Tax Authority and Tax Due Calculation

**Table 2.5 Change in Tax Imposed and Compression due to Measure 5 Limits
FY 2008-09 and 2009-10 by County (Thousands of Dollars)**

County	Inside the Limit			Outside the Limit			Total Tax Imposed			Compression Due to M5 Limits		
	FY 2008-09	FY 2009-10	% CH	FY 2008-09	FY 2009-10	% CH	FY 2008-09	FY 2009-10	% CH	FY 2008-09	FY 2009-10	% CH
Baker	14,908	15,508	4.0	87	122	40.0	14,995	15,630	4.2	502	563	12.1
Benton	86,545	88,043	1.7	13,464	14,379	6.8	100,008	102,421	2.4	1,275	1,719	34.9
Clackamas	439,049	472,049	7.5	82,376	95,070	15.4	521,425	567,119	8.8	1,980	3,667	85.3
Clatsop	51,587	53,194	3.1	7,234	7,610	5.2	58,821	60,804	3.4	514	531	3.3
Columbia	44,857	46,648	4.0	4,677	6,805	45.5	49,535	53,453	7.9	357	419	17.5
Coos	47,112	48,708	3.4	5,393	4,543	-15.7	52,504	53,251	1.4	125	140	12.3
Crook	20,573	21,179	2.9	2,565	2,111	-17.7	23,138	23,290	0.7	101	132	30.2
Curry	18,537	19,151	3.3	1,704	2,181	28.0	20,242	21,332	5.4	3	4	17.6
Deschutes	211,766	221,698	4.7	32,712	40,678	24.4	244,479	262,376	7.3	482	549	13.9
Douglas	74,538	76,588	2.8	5,255	5,459	3.9	79,793	82,047	2.8	525	549	4.5
Gilliam	3,773	7,593	101.3	375	475	26.8	4,147	8,068	94.5	31	97	213.7
Grant	5,376	5,586	3.9	846	947	11.9	6,222	6,533	5.0	25	29	15.3
Harney	5,615	5,941	5.8	207	214	3.3	5,822	6,155	5.7	86	100	16.5
Hood River	16,179	18,124	12.0	4,703	5,134	9.2	20,882	23,258	11.4	214	504	135.8
Jackson	176,055	188,901	7.3	33,916	35,516	4.7	209,972	224,417	6.9	308	588	91.0
Jefferson	17,280	18,115	4.8	5,987	6,324	5.6	23,267	24,439	5.0	215	270	25.5
Josephine	46,009	48,680	5.8	8,468	9,029	6.6	54,476	57,710	5.9	97	119	23.0
Klamath	51,189	50,980	-0.4	2,306	2,620	13.6	53,496	53,600	0.2	407	437	7.2
Lake	6,383	6,518	2.1	490	489	-0.3	6,873	7,007	2.0	101	84	-16.7
Lane	316,029	330,299	4.5	56,460	63,754	12.9	372,489	394,052	5.8	3,671	5,129	39.7
Lincoln	63,688	66,375	4.2	10,830	10,909	0.7	74,519	77,284	3.7	190	209	10.2
Linn	100,435	104,517	4.1	17,043	17,893	5.0	117,479	122,410	4.2	1,975	2,787	41.1
Malheur	17,741	19,015	7.2	1,692	1,698	0.4	19,432	20,713	6.6	220	228	3.7
Marion	236,239	246,020	4.1	47,105	51,597	9.5	283,344	297,617	5.0	1,149	1,361	18.4
Morrow	14,839	18,042	21.6	2,368	2,597	9.7	17,207	20,639	19.9	523	1,631	211.9
Multnomah	952,658	996,547	4.6	71,223	81,527	14.5	1,023,880	1,078,073	5.3	30,635	37,723	23.1
Polk	49,733	51,581	3.7	13,574	15,477	14.0	63,307	67,058	5.9	156	210	34.6
Sherman	4,471	6,289	40.7	140	162	15.8	4,611	6,451	39.9	171	164	-4.0
Tillamook	32,864	35,561	8.2	6,197	6,645	7.2	39,061	42,207	8.1	99	105	6.1
Umatilla	52,632	54,038	2.7	11,717	15,383	31.3	64,350	69,421	7.9	1,753	1,791	2.2
Union	16,880	17,575	4.1	766	785	2.5	17,646	18,360	4.0	161	179	11.4
Wallowa	6,831	7,141	4.5	400	410	2.4	7,232	7,551	4.4	23	26	14.6
Wasco	23,444	24,643	5.1	4,032	4,621	14.6	27,476	29,265	6.5	315	317	0.4
Washington	571,418	590,983	3.4	131,383	161,438	22.9	702,802	752,421	7.1	2,405	2,792	16.1
Wheeler	1,609	1,694	5.3	38	73	92.5	1,647	1,767	7.3	27	38	39.2
Yamhill	71,948	75,329	4.7	20,637	23,258	12.7	92,585	98,587	6.5	277	280	1.1
Statewide Total	3,870,792	4,058,855	4.9	608,372	697,933	14.7	4,479,164	4,756,788	6.2	51,099	65,473	28.1

Note: Urban renewal revenues are not included in this table.

**Table 2.6 Change in Tax Imposed and Compression due to Measure 5 Limits
FY 2008-09 and FY 2009-10 by Type of Taxing District (Thousands of Dollars)**

District Type	Inside the Limit			Outside the Limit			Total Tax Imposed			Compression Due to M5 Limits		
	FY 2008-09	FY 2009-10	% CH	FY 2008-09	FY 2009-10	% CH	FY 2008-09	FY 2009-10	% CH	FY 2008-09	FY 2009-10	% CH
County	808,908	838,167	3.6	43,395	44,393	2.3	852,302	882,560	3.6	13,485	16,178	20.0
City	941,955	992,784	5.4	59,443	72,395	21.8	1,001,399	1,065,179	6.4	10,838	15,614	44.1
School	1,413,581	1,469,889	4.0	392,965	437,784	11.4	1,806,545	1,907,673	5.6	23,618	29,997	27.0
Education Service	93,418	97,953	4.9	0	0	0.0	93,418	97,953	4.9	922	1,007	9.1
Community College	130,297	135,465	4.0	44,692	61,454	37.5	174,989	196,919	12.5	1,199	1,300	8.4
Cemetery	2,094	2,212	5.6	0	0	0.0	2,094	2,212	5.6	11	12	8.2
Fire	244,628	257,818	5.4	11,396	13,519	18.6	256,024	271,337	6.0	272	344	26.6
Health	24,899	26,790	7.6	1,553	1,781	14.7	26,452	28,571	8.0	146	282	92.5
Park	58,510	61,733	5.5	3,755	8,811	134.6	62,265	70,543	13.3	46	54	16.5
Port	15,237	15,823	3.8	1,331	1,404	5.5	16,568	17,227	4.0	102	114	11.2
Road	8,983	9,250	3.0	0	0	0.0	8,983	9,250	3.0	1	1	56.1
Sanitary	867	939	8.3	465	428	-7.9	1,332	1,367	2.6	0	0	41.7
Water Supply	2,547	2,639	3.6	1,890	1,597	-15.5	4,436	4,235	-4.5	0	0	-5.1
Water Control	7,915	9,162	15.8	46	41	-10.4	7,961	9,203	15.6	101	125	23.9
Vector Control	4,913	5,244	6.7	0	0	0.0	4,913	5,244	6.7	80	125	56.1
Service	20,822	23,782	14.2	35,595	41,528	16.7	56,417	65,309	15.8	148	163	10.2
Other	91,220	109,207	19.7	11,847	12,798	8.0	103,066	122,004	18.4	129	158	22.6
Statewide Total	3,870,792	4,058,855	4.9	608,372	697,933	14.7	4,479,164	4,756,788	6.2	51,099	65,473	28.1

Notes: The category "Other" includes taxing districts such as library, transit, and public utility districts.
Urban renewal revenues are not included in this table.

Detailed Tables: Urban Renewal

Table 3.1 – Urban Renewal Excess Value Used and Revenue for 2008-09 and 2009-10 by Urban Renewal Plan Area.

Table 3.2 – Sources of Urban Renewal Division of Tax Revenue for 2008-09 and 2009-10 by County, Type of Levy, and District Type.

Table 3.1 Urban Renewal Excess Value Used and Revenue for FY's 2008-09 and 2009-10 by Urban Renewal Plan Area

Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	
City of Philomath	Philomath UR	Benton	23,144,347	23,483,311	406,791	410,830	0	0	406,791	410,830	1.0
City of Estacada	Estacada City	Clackamas	2,336,532	4,951,044	36,404	79,440	0	0	36,404	79,440	118.2
Clackamas County	Clackamas Town Center 1 UR	Clackamas	500,810,928	575,272,376	7,075,595	8,368,587	2,540,327	4,275,218	9,615,922	12,643,805	31.5
Clackamas County	N Clackamas Revitalization UR	Clackamas	47,361,610	63,626,359	650,192	908,884	0	0	650,192	908,884	39.8
Clackamas County	Government Camp 5 UR	Clackamas	135,756,313	N/A	1,506,819	N/A	0	N/A	1,506,819	N/A	-100.0
City of Gladstone	Gladstone 1 UR	Clackamas	47,737,474	49,597,418	748,711	797,798	0	0	748,711	797,798	6.6
City of Lake Oswego	East End Lake Oswego UR	Clackamas	164,157,686	186,191,037	2,778,164	3,264,037	0	0	2,778,164	3,264,037	17.5
City of Oregon City	Oregon City Downtown/N. End UR	Clackamas	95,975,156	99,371,379	1,651,301	1,745,912	0	0	1,651,301	1,745,912	5.7
City of Wilsonville	Wilsonville Yr2000 UR	Clackamas	304,482,049	329,522,297	4,708,776	4,730,264	0	0	4,708,776	4,730,264	0.5
City of Wilsonville	Wilsonville West Side UR	Clackamas	134,544,536	150,082,879	2,079,959	2,153,282	0	0	2,079,959	2,153,282	3.5
City of Sandy	Sandy UR	Clackamas	59,535,174	65,463,211	864,059	1,125,742	0	0	864,059	1,125,742	30.3
City of Canby	Canby UR	Clackamas	88,396,078	110,311,687	1,428,160	1,859,357	0	0	1,428,160	1,859,357	30.2
City of Molalla	Molalla UR	Clackamas	N/A	2,997,014	N/A	47,892	N/A	0	N/A	47,892	N/A
City of Astoria	Astoria East UR	Clatsop	13,855,009	18,691,204	260,100	258,975	201,301	201,412	461,401	460,387	-0.2
City of Astoria	Astoria West UR	Clatsop	31,478,660	32,884,929	591,538	615,575	0	0	591,538	615,575	4.1
City of Seaside	Greater Seaside UR	Clatsop	55,649,124	61,598,520	687,429	762,444	302,844	333,871	990,273	1,096,315	10.7
City of Warrenton	Warrenton Urban Renewal	Clatsop	6,221,207	25,769,667	60,787	252,607	0	0	60,787	252,607	315.6
City of Rainier	Rainier Waterfront UR	Columbia	17,725,903	16,448,958	289,834	285,418	0	0	289,834	285,418	-1.5
Columbia County	Port Westward UR	Columbia	7,933,406	3,968,965	80,380	38,158	0	0	80,380	38,158	-52.5
Coos County	Coos County North Bay UR	Coos	5,589,737	12,674,588	50,938	115,500	54,573	124,987	105,511	240,487	127.9
City of Bandon	Bandon 1 UR	Coos	27,537,089	27,276,141	315,498	309,791	0	0	315,498	309,791	-1.8
City of Bandon	Bandon 2 UR	Coos	12,918,968	13,552,642	147,861	153,807	0	0	147,861	153,807	4.0
City of Coos Bay	Coos Bay Downtown UR	Coos	58,484,034	62,479,513	992,012	954,192	0	0	992,012	954,192	-3.8
City of Coos Bay	Coos Bay Empire UR	Coos	28,987,630	35,618,393	449,481	543,847	0	0	449,481	543,847	21.0
City of North Bend	North Bend Downtown UR	Coos	24,538,229	21,705,788	369,035	320,321	202,639	184,348	571,673	504,669	-11.7
City of Coquille	Coquille UR	Coos	11,439,294	11,863,030	193,953	198,231	0	0	193,953	198,231	2.2
City of Brookings	Brookings Downtown UR	Curry	38,971,034	43,445,257	405,205	476,358	0	0	405,205	476,358	17.6
City of Redmond	Redmond Downtown UR	Deschutes	127,521,348	139,327,968	2,110,103	2,182,945	0	0	2,110,103	2,182,945	3.5
City of Redmond	South Airport Industrial UR	Deschutes	61,147,153	62,615,277	1,010,745	979,981	0	0	1,010,745	979,981	-3.0
City of Bend	Central Bend UR	Deschutes	60,035,973	59,727,442	891,726	892,027	2,093,667	2,158,681	2,985,394	3,050,708	2.2
City of Bend	Bend Juniper Ridge UR	Deschutes	14,561,897	38,661,413	192,302	486,572	0	0	192,302	486,572	153.0
City of Bend	Murphy Crossing UR	Deschutes	N/A	4,384,932	N/A	52,615	N/A	0	N/A	52,615	N/A
City of Sisters	Sisters Downtown UR	Deschutes	8,816,365	9,014,419	134,858	137,369	0	0	134,858	137,369	1.9
City of Roseburg	North Roseburg UR	Douglas	190,789,789	200,383,704	2,901,666	3,044,840	0	0	2,901,666	3,044,840	4.9
City of Winston	Winston Division UR	Douglas	2,996,118	3,613,566	50,366	60,793	0	0	50,366	60,793	20.7
City of Reedsport	Reedsport UR Division	Douglas	532,372	4,476,549	9,760	76,329	0	0	9,760	76,329	682.0
City of Hood River	Columbia Cascade/H.R. UR	Hood River	46,739,338	50,667,983	561,342	592,889	510,306	555,155	1,071,648	1,148,044	7.1
City of Hood River	Waterfront UR	Hood River	N/A	2,925,146	N/A	33,834	N/A	0	N/A	33,834	N/A
Hood River County	Windmaster Urban Renewal	Hood River	3,452,424	6,543,241	33,390	62,151	0	0	33,390	62,151	86.1
City of Medford	Medford City Center UR	Jackson	193,511,188	186,107,901	2,676,041	2,572,044	2,313,865	2,226,248	4,989,906	4,798,292	-3.8
City of Talent	Talent UR	Jackson	42,320,008	43,367,098	629,530	647,633	361,448	367,246	990,978	1,014,879	2.4
Jackson County	White City/Jackson Co UR	Jackson	504,065,859	N/A	7,642,567	N/A	0	N/A	7,642,567	N/A	-100.0
City of Jacksonville	Jacksonville UR	Jackson	15,246,441	16,494,513	169,284	182,728	0	0	169,284	182,728	7.9
City of Phoenix	Phoenix UR	Jackson	16,194,686	16,306,309	249,445	252,300	0	0	249,445	252,300	1.1
City of Culver	UR City of Culver	Jefferson	1,710,401	1,394,393	36,994	30,016	0	0	36,994	30,016	-18.9
City of Madras	Madras City UR	Jefferson	17,925,927	19,339,993	321,825	344,635	0	0	321,825	344,635	7.1
City of Klamath Falls	Klamath Town Center UR	Klamath	14,111,430	15,330,923	215,339	235,454	0	0	215,339	235,454	9.3
City of Klamath Falls	Klamath Falls Downtown UR	Klamath	20,746,454	29,031,304	317,076	446,636	0	307,923	317,076	754,559	138.0
City of Klamath Falls	Lakefront UR	Klamath	7,339,120	7,550,318	111,622	115,603	0	0	111,622	115,603	3.6
City of Eugene	Eugene Downtown UR	Lane	124,723,071	123,593,045	1,888,121	1,835,866	0	0	1,888,121	1,835,866	-2.8
City of Eugene	Riverfront UR	Lane	39,175,412	42,944,043	694,310	788,399	0	0	694,310	788,399	13.6
City of Veneta	Veneta Downtown UR	Lane	35,646,687	38,711,622	627,474	671,031	0	0	627,474	671,031	6.9

Section 5: Detailed Tables – Urban Renewal

Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	
City of Coburg	Coburg Industrial Park UR	Lane	24,387,258	23,804,927	377,230	368,299	0	0	377,230	368,299	-2.4
City of Springfield/SED	Greenwood UR	Lane	24,178,561	21,077,950	359,208	303,815	0	0	359,208	303,815	-15.4
City of Springfield/SED	Springfield Downtown	Lane	10,004,943	16,122,225	149,667	234,821	0	0	149,667	234,821	56.9
City of Florence	Florence UR	Lane	15,747,803	22,422,460	187,399	257,802	0	0	187,399	257,802	37.6
City of Waldport	Waldport UR	Lincoln	21,776,077	22,957,757	311,138	327,072	0	0	311,138	327,072	5.1
City of Waldport	Waldport #2 UR	Lincoln	2,352,930	2,657,070	32,770	36,884	0	0	32,770	36,884	12.6
City of Lincoln City	Lincoln City Yr2000 UR	Lincoln	185,024,855	192,424,955	2,999,030	2,900,701	0	0	2,999,030	2,900,701	-3.3
City of Newport	Newport South Beach UR	Lincoln	114,944,377	122,609,487	1,843,611	1,913,170	0	0	1,843,611	1,913,170	3.8
City of Newport	Newport UR	Lincoln	164,400,415	170,051,605	2,744,184	2,750,549	0	0	2,744,184	2,750,549	0.2
City of Yachats	Yachats UR	Lincoln	15,579,525	18,314,095	164,615	188,769	0	0	164,615	188,769	14.7
City of Depot Bay	Depot Bay	Lincoln	N/A	10,295,000	N/A	113,256	N/A	0	N/A	113,256	N/A
City of Lebanon	Lebanon 1 UR	Linn	N/A	5,349,806	N/A	89,138	N/A	0	N/A	89,138	N/A
City of Lebanon	Nw Lebanon 2 UR	Linn	77,129,598	83,001,186	1,291,426	1,383,023	643,993	761,916	1,935,419	2,144,940	10.8
City of Lebanon	Lebanon 3 UR	Linn	9,904,515	11,865,510	196,720	228,595	0	0	196,720	228,595	16.2
City of Harrisburg	Harrisburg UR	Linn	15,058,517	15,862,240	214,149	210,966	49,988	49,984	264,136	260,950	-1.2
City of Albany	Central Albany UR	Linn	72,739,269	90,157,811	1,350,815	1,688,764	0	0	1,350,815	1,688,764	25.0
City of Albany	Oak Creek	Linn	11,160,937	N/A	140,281	N/A	0	N/A	140,281	N/A	-100.0
City of Keizer	North River Road UR	Marion	265,718,740	291,138,084	4,004,280	4,278,846	0	0	4,004,280	4,278,846	6.9
City of Salem	Fairview UR	Marion	25,563,224	24,912,130	514,809	450,117	0	0	514,809	450,117	-12.6
City of Salem	Mcgilchrist UR	Marion	12,653,584	20,652,963	250,135	354,091	0	0	250,135	354,091	41.6
City of Salem	Riverfront/Downtown UR	Marion	206,254,103	211,653,563	4,133,479	3,672,653	2,034,770	2,141,551	6,168,249	5,814,204	-5.7
City of Salem	Mill Creek UR	Marion	1,623,826	5,005,697	28,474	82,877	0	0	28,474	82,877	191.1
City of Salem	West Salem UR	Marion	24,933,784	40,755,528	482,991	711,581	0	0	482,991	711,581	47.3
City of Salem	South Waterfront	Marion	2,240,902	30,004,833	38,677	516,262	0	0	38,677	516,262	1,234.8
City of Salem	North Gateway UR	Marion	111,506,381	181,840,997	2,237,447	3,188,403	925,267	1,568,392	3,162,714	4,756,795	50.4
City of Woodburn	Woodburn UR	Marion	28,064,008	31,946,243	535,865	590,665	0	0	535,865	590,665	10.2
City of Silverton	Silverton UR	Marion	21,258,178	23,544,054	333,991	368,395	0	0	333,991	368,395	10.3
Central Boardman	Boardman Urban Renewal	Morrow	N/A	433,600	N/A	7,449	N/A	0	N/A	7,449	N/A
City of Portland/PDC	Downtown UR	Multnomah	369,598,044	358,995,372	7,348,932	7,287,824	3,485,985	3,411,367	10,834,917	10,699,191	-1.3
City of Portland/PDC	South Park Blocks UR	Multnomah	271,326,191	263,542,646	5,383,281	5,340,801	2,643,741	2,154,634	8,027,022	7,495,434	-6.6
City of Portland/PDC	Central East Side UR	Multnomah	279,998,617	325,898,916	5,032,476	5,843,812	0	0	5,032,476	5,843,812	16.1
City of Portland/PDC	Airport Way UR	Multnomah	125,068,149	121,382,182	2,390,190	2,374,445	2,426,137	3,267,701	4,816,327	5,642,146	17.1
City of Portland/PDC	Convention Center UR	Multnomah	274,492,738	266,511,898	5,456,644	5,419,133	5,996,839	5,689,843	11,453,483	11,108,977	-3.0
City of Portland/PDC	Lents Town Center UR	Multnomah	400,982,105	457,950,622	8,057,840	9,344,921	0	0	8,057,840	9,344,921	16.0
City of Portland/PDC	River District UR	Multnomah	1,177,770,363	1,411,486,318	23,485,825	28,761,089	0	0	23,485,825	28,761,089	22.5
City of Portland/PDC	Macadam UR	Multnomah	415,675,637	587,134,026	8,270,864	11,932,248	0	0	8,270,864	11,932,248	44.3
City of Portland/PDC	N Interstate Corridor UR	Multnomah	520,098,507	603,067,607	10,383,842	12,307,766	0	0	10,383,842	12,307,766	18.5
City of Portland/PDC	Gateway UR	Multnomah	129,631,176	147,626,654	2,621,675	3,000,892	0	0	2,621,675	3,000,892	14.5
City of Portland/PDC	Willamette Industrial UR	Multnomah	41,284,536	46,707,594	718,357	815,811	0	0	718,357	815,811	13.6
City of Gresham/GRC	Rockwood/W Gresham UR	Multnomah	136,186,345	159,067,818	2,097,633	2,411,825	0	0	2,097,633	2,411,825	15.0
City of Troutdale	Troutdale Riverfront UR	Multnomah	2,096,130	2,450,480	33,082	38,494	0	0	33,082	38,494	16.4
City of Independence	Independence UR	Polk	23,622,887	23,409,734	418,685	371,913	0	0	418,685	371,913	-11.2
City of Dallas	Dallas UR	Polk	5,429,122	5,740,154	72,194	75,712	0	0	72,194	75,712	4.9
City of Monmouth	Monmouth UR	Polk	5,236,004	7,226,033	69,088	101,672	0	0	69,088	101,672	47.2
City of Garibaldi	Garibaldi UR	Tillamook	1,506,395	2,289,071	16,719	25,380	0	0	16,719	25,380	51.8
City of Tillamook	Tillamook UR	Tillamook	14,330,763	17,948,715	152,736	190,456	0	0	152,736	190,456	24.7
City of Milton-Frwtr	Milton-Freewater UR	Umatilla	29,411,984	32,402,043	423,775	466,577	0	0	423,775	466,577	10.1
City of Pendleton	Pendleton UR	Umatilla	15,818,050	17,893,322	296,853	337,498	0	0	296,853	337,498	13.7
City of La Grande	La Grande UR	Union	40,144,843	44,702,695	684,356	756,538	0	0	684,356	756,538	10.5
City of The Dalles	Columbia Gateway UR	Wasco	61,466,735	63,591,014	1,248,365	1,291,594	0	0	1,248,365	1,291,594	3.5

Agency	Plan Area	County	Excess Value Used		Revenue from Excess		Revenue from Special		Total Revenue		% CH
			2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	
City of Tualatin/TDC	Leveton UR	Washington	250,297,852	255,489,075	3,205,050	3,471,025	0	0	3,205,050	3,471,025	8.3
City of Tualatin/TDC	Central UR	Washington	173,554,412	180,221,311	2,459,691	2,343,354	0	0	2,459,691	2,343,354	-4.7
City of Sherwood	Old Town UR	Washington	147,564,801	162,832,828	2,771,772	3,124,291	0	0	2,771,772	3,124,291	12.7
City of North Plains	North Plains UR	Washington	3,629,020	4,560,465	46,039	57,850	0	0	46,039	57,850	25.7
City of Tigard	Tigard UR	Washington	9,322,627	20,387,074	120,906	267,082	0	0	120,906	267,082	120.9
Total for all Plans			9,884,627,011	10,452,738,152	170,494,130	182,478,903	26,787,690	29,780,476	197,281,820	212,259,379	7.6
NOTES: N/A indicates either the plan did not exist or the information was not available.											

Section 5: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FY's 2008-09 and 2009-10, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2008-09	FY 2009-10	FY 2008-09	FY 2009-10	FY 2008-09	FY 2009-10	FY 2008-09	FY 2009-10	
Benton	City of Philomath	County	50,855	51,635	0	0	0	0	50,855	51,635	1.5
Benton	City of Philomath	City	113,690	116,723	0	0	0	0	113,690	116,723	2.7
Benton	City of Philomath	Education	130,858	132,858	0	0	66,368	63,915	197,226	196,773	-0.2
Benton	City of Philomath	Other	45,020	45,698	0	0	0	0	45,020	45,698	1.5
Clackamas	Estacada UR	County	6,952	14,721	0	0	0	0	6,952	14,721	111.7
Clackamas	Estacada UR	City	6,243	13,239	0	0	1,001	1,989	7,244	15,228	110.2
Clackamas	Estacada UR	Education	11,830	25,094	0	0	4,204	9,047	16,034	34,141	112.9
Clackamas	Estacada UR	Other	5,992	14,940	0	0	182	409	6,174	15,350	148.6
Clackamas	Clackamas County	County	2,032,719	1,899,933	0	0	0	0	2,032,719	1,899,933	-6.5
Clackamas	Clackamas County	City	68	78	0	0	0	0	68	78	15.5
Clackamas	Clackamas County	Education	3,919,396	3,690,841	0	0	651,860	749,011	4,571,257	4,439,852	-2.9
Clackamas	Clackamas County	Other	2,470,640	2,741,163	0	0	157,923	196,445	2,628,563	2,937,608	11.8
Clackamas	City of Gladstone	County	114,712	119,230	0	0	0	0	114,712	119,230	3.9
Clackamas	City of Gladstone	City	229,902	238,888	0	0	0	0	229,902	238,888	3.9
Clackamas	City of Gladstone	Education	276,402	287,112	0	0	105,957	107,746	382,358	394,858	3.3
Clackamas	City of Gladstone	Other	10,459	33,035	0	0	11,280	11,788	21,739	44,823	106.2
Clackamas	City of Lake Oswego	County	394,628	447,229	40,348	45,856	0	0	434,977	493,085	13.4
Clackamas	City of Lake Oswego	City	818,881	929,572	0	0	110,971	120,820	929,852	1,050,392	13.0
Clackamas	City of Lake Oswego	Education	841,276	954,544	228,750	259,948	246,528	304,847	1,316,554	1,519,340	15.4
Clackamas	City of Lake Oswego	Other	34,248	121,878	3,936	4,637	58,597	74,706	96,781	201,221	107.9
Clackamas	City of Oregon City	County	230,625	238,538	0	0	0	0	230,625	238,538	3.4
Clackamas	City of Oregon City	City	399,135	412,778	0	0	14,690	13,387	413,825	426,165	3.0
Clackamas	City of Oregon City	Education	564,917	584,166	0	0	161,795	161,951	726,711	746,117	2.7
Clackamas	City of Oregon City	Other	251,396	303,935	0	0	28,743	31,157	280,139	335,092	19.6
Clackamas	City of Wilsonville	County	1,055,351	1,152,880	0	0	0	0	1,055,351	1,152,880	9.2
Clackamas	City of Wilsonville	City	1,062,332	1,165,649	0	0	77,737	81,413	1,140,069	1,247,061	9.4
Clackamas	City of Wilsonville	Education	2,598,448	2,844,581	0	0	1,184,159	545,708	3,782,607	3,390,288	-10.4
Clackamas	City of Wilsonville	Other	737,216	1,022,568	0	0	73,492	70,748	810,708	1,093,316	34.9
Clackamas	City of Sandy	County	143,830	158,011	14,678	15,001	0	0	158,508	173,012	9.2
Clackamas	City of Sandy	City	239,669	262,688	0	0	0	0	239,669	262,688	9.6
Clackamas	City of Sandy	Education	327,361	359,505	0	0	0	149,338	327,361	508,842	55.4
Clackamas	City of Sandy	Other	137,059	179,688	1,462	1,512	0	0	138,521	181,200	30.8
Clackamas	City of Canby	County	214,493	267,866	21,819	27,225	0	0	236,311	295,091	24.9
Clackamas	City of Canby	City	295,812	368,008	35,578	44,160	0	0	331,390	412,168	24.4
Clackamas	City of Canby	Education	486,361	606,932	0	0	198,777	277,085	685,139	884,017	29.0
Clackamas	City of Canby	Other	147,610	233,525	27,710	34,555	0	0	175,320	268,080	52.9
Clackamas	City of Molalla	County	N/A	7,179	N/A	0	N/A	0	N/A	7,179	N/A
Clackamas	City of Molalla	City	N/A	15,880	N/A	0	N/A	218	N/A	16,098	N/A
Clackamas	City of Molalla	Education	N/A	16,835	N/A	0	N/A	3,824	N/A	20,660	N/A
Clackamas	City of Molalla	Other	N/A	3,956	N/A	0	N/A	0	N/A	3,956	N/A
Clatsop	City of Astoria	County	68,749	70,798	0	0	0	0	68,749	70,798	3.0
Clatsop	City of Astoria	City	366,538	377,520	0	0	23,956	23,585	390,494	401,105	2.7
Clatsop	City of Astoria	Education	263,235	271,890	0	0	102,039	102,754	365,274	374,644	2.6
Clatsop	City of Astoria	Other	22,977	23,924	0	0	4,144	4,079	27,122	28,003	3.2
Clatsop	City of Seaside	County	85,291	94,411	0	0	0	0	85,291	94,411	10.7
Clatsop	City of Seaside	City	176,317	195,211	0	0	0	0	176,317	195,211	10.7
Clatsop	City of Seaside	Education	297,198	328,913	0	0	14,384	15,069	311,583	343,982	10.4
Clatsop	City of Seaside	Other	94,848	105,092	0	0	19,390	23,748	114,239	128,840	12.8
Clatsop	City of Warrenton	County	9,538	39,523	0	0	0	0	9,538	39,523	314.4
Clatsop	City of Warrenton	City	10,368	43,010	0	0	2,868	12,322	13,236	55,332	318.0
Clatsop	City of Warrenton	Education	34,316	142,255	0	0	0	0	34,316	142,255	314.5
Clatsop	City of Warrenton	Other	3,143	13,251	0	0	553	2,247	3,696	15,497	319.3

Table 3.2 Urban Renewal Division of Tax Revenue for 2008-09 and 2009-10, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2008-09	FY 2009-10	FY 2008-09	FY 2009-10	FY 2008-09	FY 2009-10	FY 2008-09	FY 2009-10	
Columbia	City of Rainier	County	23,899	21,831	0	0	4,876	4,406	28,775	26,237	-8.8
Columbia	City of Rainier	City	82,498	74,786	0	0	16,678	34,924	99,175	109,710	10.6
Columbia	City of Rainier	Education	95,755	87,501	0	0	0	0	95,755	87,501	-8.6
Columbia	City of Rainier	Other	61,162	57,431	4,967	4,540	0	0	66,129	61,970	-6.3
Columbia	Columbia County	County	10,796	5,175	0	0	1,928	796	12,724	5,971	-53.1
Columbia	Columbia County	City	0	0	0	0	0	0	0	0	N/A
Columbia	Columbia County	Education	37,598	18,587	0	0	5,030	1,884	42,628	20,471	-52.0
Columbia	Columbia County	Other	23,099	10,920	1,928	796	0	0	25,027	11,716	-53.2
Coos	Coos County	County	5,877	13,499	0	0	3,772	6,090	9,649	19,590	103.0
Coos	Coos County	City	1,504	4,456	0	0	0	0	1,504	4,456	196.3
Coos	Coos County	Education	30,711	70,763	0	0	0	0	30,711	70,763	130.4
Coos	Coos County	Other	9,075	20,691	0	0	0	0	9,075	20,691	128.0
Coos	City of Bandon	County	43,647	44,035	0	0	29,665	20,156	73,312	64,192	-12.4
Coos	City of Bandon	City	18,502	18,652	34,146	34,492	29,780	34,610	82,428	87,754	6.5
Coos	City of Bandon	Education	206,804	208,732	0	0	9,116	10,296	219,920	219,028	1.4
Coos	City of Bandon	Other	91,698	92,624	0	0	0	0	91,698	92,624	1.0
Coos	City of Coos Bay	County	94,391	105,890	0	0	64,161	48,388	158,552	154,278	-2.7
Coos	City of Coos Bay	City	556,652	624,221	0	0	0	0	556,652	624,221	12.1
Coos	City of Coos Bay	Education	495,928	556,240	0	0	0	0	495,928	556,240	12.2
Coos	City of Coos Bay	Other	230,362	163,300	0	0	0	0	230,362	163,300	-29.1
Coos	City of North Bend	County	26,494	23,438	0	0	17,990	10,707	44,484	34,145	-23.2
Coos	City of North Bend	City	151,675	134,201	0	0	1,851	714	153,526	134,915	-12.1
Coos	City of North Bend	Education	130,185	115,154	0	0	0	0	130,185	115,154	-11.5
Coos	City of North Bend	Other	40,840	36,108	0	0	0	0	40,840	36,108	-11.6
Coos	City of Coquille	County	12,294	12,753	0	0	8,366	5,833	20,660	18,586	-10.0
Coos	City of Coquille	City	69,538	72,097	0	0	0	0	69,538	72,097	3.7
Coos	City of Coquille	Education	61,453	63,746	0	0	9,155	9,456	70,608	73,202	3.7
Coos	City of Coquille	Other	33,147	34,346	0	0	0	0	33,147	34,346	3.6
Curry	City of Brookings	County	23,351	26,041	0	0	0	0	23,351	26,041	11.5
Curry	City of Brookings	City	146,598	163,481	0	0	7,555	30,112	154,153	193,593	25.6
Curry	City of Brookings	Education	171,135	190,750	0	0	29,594	35,863	200,729	226,612	12.9
Curry	City of Brookings	Other	26,972	30,112	0	0	0	0	26,972	30,112	11.6
Deschutes	City of Redmond	County	240,548	257,561	0	0	51,267	56,681	291,816	314,243	7.7
Deschutes	City of Redmond	City	1,160,302	1,242,890	0	0	19,013	23,350	1,179,315	1,266,240	7.4
Deschutes	City of Redmond	Education	1,080,176	1,157,333	0	0	172,645	0	1,252,821	1,157,333	-7.6
Deschutes	City of Redmond	Other	386,371	413,702	0	0	10,525	11,408	396,896	425,110	7.1
Deschutes	City of Bend	County	94,603	130,363	0	0	18,610	25,911	113,213	156,273	38.0
Deschutes	City of Bend	City	208,591	286,636	0	0	0	0	208,591	286,636	37.4
Deschutes	City of Bend	Education	406,326	559,507	0	0	108,560	126,314	514,886	685,822	33.2
Deschutes	City of Bend	Other	228,728	281,430	13,182	12,955	5,428	8,097	247,338	302,483	22.3
Deschutes	City of Sisters	County	11,253	11,511	0	0	2,384	2,534	13,638	14,046	3.0
Deschutes	City of Sisters	City	23,263	23,786	0	0	0	0	23,263	23,786	2.3
Deschutes	City of Sisters	Education	42,454	43,389	0	0	14,714	14,473	57,168	57,862	1.2
Deschutes	City of Sisters	Other	40,790	41,675	0	0	0	0	40,790	41,675	2.2
Douglas	City of Roseburg	County	211,298	221,759	0	0	0	0	211,298	221,759	5.0
Douglas	City of Roseburg	City	1,610,157	1,690,376	0	0	0	0	1,610,157	1,690,376	5.0
Douglas	City of Roseburg	Education	952,755	1,000,199	0	0	115,226	119,561	1,067,981	1,119,759	4.8
Douglas	City of Roseburg	Other	12,230	12,946	0	0	0	0	12,230	12,946	5.9
Douglas	City of Winston	County	3,325	4,003	0	0	0	0	3,325	4,003	20.4
Douglas	City of Winston	City	12,777	15,391	0	0	0	0	12,777	15,391	20.5
Douglas	City of Winston	Education	16,102	19,415	0	0	4,086	4,999	20,187	24,414	20.9
Douglas	City of Winston	Other	14,077	16,985	0	0	0	0	14,077	16,985	20.7

Section 5: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for 2008-09 and 2009-10, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2008-09	FY 2009-10	FY 2008-09	FY 2009-10	FY 2008-09	FY 2009-10	FY 2008-09	FY 2009-10	
Douglas	City of Reedsport	County	574	0	0	0	0	0	574	0	-100.0
Douglas	City of Reedsport	City	3,211	26,914	0	0	0	0	3,211	26,914	738.2
Douglas	City of Reedsport	Education	2,849	23,993	0	0	787	787	3,636	24,780	581.5
Douglas	City of Reedsport	Other	2,339	24,635	0	0	0	0	2,339	24,635	953.2
Hood River	City of Hood River	County	66,216	75,854	0	0	9,024	10,553	75,240	86,407	14.8
Hood River	City of Hood River	City	131,356	150,557	0	0	0	0	131,356	150,557	14.6
Hood River	City of Hood River	Education	259,306	282,822	0	0	27,132	30,956	286,438	313,777	9.5
Hood River	City of Hood River	Other	47,511	54,428	0	0	20,797	21,554	68,308	75,982	11.2
Hood River	Hood River County	County	4,783	9,149	0	0	660	1,232	5,443	10,380	90.7
Hood River	Hood River County	City	0	0	0	0	0	0	0	0	N/A
Hood River	Hood River County	Education	18,905	34,307	0	0	1,979	3,695	20,884	38,002	82.0
Hood River	Hood River County	Other	5,759	11,335	0	0	1,305	2,433	7,064	13,768	94.9
Jackson	City of Medford	County	388,725	373,640	0	0	64,414	66,412	453,139	440,052	-2.9
Jackson	City of Medford	City	1,024,464	985,209	0	0	0	0	1,024,464	985,209	-3.8
Jackson	City of Medford	Education	1,020,538	981,286	0	0	126,368	115,833	1,146,906	1,097,118	-4.3
Jackson	City of Medford	Other	51,531	49,665	0	0	0	0	51,531	49,665	-3.6
Jackson	City of Talent	County	84,353	86,380	0	0	13,971	15,366	98,325	101,746	3.5
Jackson	City of Talent	City	135,660	138,926	0	0	0	0	135,660	138,926	2.4
Jackson	City of Talent	Education	214,384	219,521	0	0	35,643	38,415	250,027	257,936	3.2
Jackson	City of Talent	Other	145,518	149,025	0	0	0	0	145,518	149,025	2.4
Jackson	Jackson County	County	1,011,709	N/A	0	N/A	167,848	N/A	1,179,557	N/A	-100.0
Jackson	Jackson County	City	0	N/A	0	N/A	0	N/A	0	N/A	-100.0
Jackson	Jackson County	Education	2,728,545	N/A	0	N/A	793,181	N/A	3,521,727	N/A	-100.0
Jackson	Jackson County	Other	2,941,284	N/A	0	N/A	0	N/A	2,941,284	N/A	-100.0
Jackson	City of Jacksonville	County	30,639	33,131	0	0	5,059	5,876	35,698	39,007	9.3
Jackson	City of Jacksonville	City	28,062	30,357	0	0	11,156	11,653	39,218	42,010	7.1
Jackson	City of Jacksonville	Education	80,384	87,023	0	0	9,930	10,282	90,314	97,305	7.7
Jackson	City of Jacksonville	Other	4,054	4,407	0	0	0	0	4,054	4,407	8.7
Jackson	City of Phoenix	County	32,536	32,755	0	0	5,383	5,814	37,919	38,569	1.7
Jackson	City of Phoenix	City	59,017	59,444	0	0	0	0	59,017	59,444	0.7
Jackson	City of Phoenix	Education	82,671	83,247	0	0	13,748	14,561	96,419	97,808	1.4
Jackson	City of Phoenix	Other	56,090	56,479	0	0	0	0	56,090	56,479	0.7
Jefferson	City of Culver UR	County	6,023	4,916	0	0	1,327	1,058	7,350	5,974	-18.7
Jefferson	City of Culver UR	City	10,583	8,635	0	0	391	312	10,974	8,947	-18.5
Jefferson	City of Culver UR	Education	9,685	7,898	0	0	7,658	6,123	17,344	14,021	-19.2
Jefferson	City of Culver UR	Other	1,153	940	0	0	174	134	1,327	1,073	-19.1
Jefferson	City of Madras	County	63,756	68,754	0	0	14,067	14,829	77,823	83,582	7.4
Jefferson	City of Madras	City	73,768	79,547	0	0	6,336	7,095	80,105	86,642	8.2
Jefferson	City of Madras	Education	97,352	104,957	0	0	26,861	26,734	124,213	131,691	6.0
Jefferson	City of Madras	Other	37,835	40,832	0	0	1,849	1,888	39,684	42,720	7.6
Klamath	City of Klamath Falls	County	70,684	111,213	0	0	17,387	24,380	88,071	135,593	54.0
Klamath	City of Klamath Falls	City	221,924	273,228	0	0	6,023	9,368	227,947	282,596	24.0
Klamath	City of Klamath Falls	Education	157,875	194,300	0	0	0	0	157,875	194,300	23.1
Klamath	City of Klamath Falls	Other	170,143	185,203	0	0	0	0	170,143	185,203	8.9
Lane	City of Eugene	County	207,529	211,721	0	0	18,968	18,613	226,496	230,334	1.7
Lane	City of Eugene	City	1,146,985	1,165,628	8,925	9,306	62,482	89,574	1,218,391	1,264,508	3.8
Lane	City of Eugene	Education	912,393	926,567	58,329	63,570	166,822	139,287	1,137,543	1,129,424	-0.7
Lane	City of Eugene	Other	0	0	0	0	0	0	0	0	N/A
Lane	City of Veneta	County	45,407	49,364	0	0	4,302	4,543	49,708	53,907	8.4
Lane	City of Veneta	City	199,767	217,194	0	0	12,045	12,166	211,812	229,360	8.3
Lane	City of Veneta	Education	201,109	218,665	0	0	81,106	77,860	282,215	296,526	5.1
Lane	City of Veneta	Other	83,739	91,238	0	0	0	0	83,739	91,238	9.0

Table 3.2 Urban Renewal Division of Tax Revenue for 2008-09 and 2009-10, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2008-09	FY 2009-10	FY 2008-09	FY 2009-10	FY 2008-09	FY 2009-10	FY 2008-09	FY 2009-10	
Lane	City of Coburg	County	31,183	30,452	0	0	2,950	2,796	34,133	33,248	-2.6
Lane	City of Coburg	City	91,456	89,279	0	0	0	0	91,456	89,279	-2.4
Lane	City of Coburg	Education	136,335	133,072	36,573	35,692	39,655	38,712	212,563	207,476	-2.4
Lane	City of Coburg	Other	32,370	31,602	0	0	6,708	6,694	39,078	38,297	-2.0
Lane	City of Springfield/SED	County	43,516	47,318	0	0	3,893	4,130	47,408	51,448	8.5
Lane	City of Springfield/SED	City	144,222	159,500	0	0	9,451	9,689	153,673	169,189	10.1
Lane	City of Springfield/SED	Education	189,380	205,118	0	0	30,238	23,923	219,619	229,041	4.3
Lane	City of Springfield/SED	Other	83,577	88,959	0	0	4,598	0	88,175	88,959	0.9
Lane	City of Florence	County	20,120	28,636	0	0	1,909	2,582	22,030	31,218	41.7
Lane	City of Florence	City	45,014	64,079	0	0	6,903	9,311	51,917	73,389	41.4
Lane	City of Florence	Education	74,387	106,015	0	0	22,617	25,272	97,004	131,287	35.3
Lane	City of Florence	Other	15,347	21,907	0	0	1,101	0	16,449	21,907	33.2
Lincoln	City of Waldport	County	68,030	72,238	0	0	3,208	957	71,238	73,195	2.7
Lincoln	City of Waldport	City	55,931	59,308	0	0	14,121	14,779	70,053	74,088	5.8
Lincoln	City of Waldport	Education	129,994	138,004	0	0	17,496	20,199	147,491	158,203	7.3
Lincoln	City of Waldport	Other	55,128	58,470	0	0	0	0	55,128	58,470	6.1
Lincoln	Lincoln City	County	521,717	542,625	0	0	24,614	7,143	546,332	549,768	0.6
Lincoln	Lincoln City	City	758,454	788,823	0	0	61,044	60,138	819,497	848,961	3.6
Lincoln	Lincoln City	Education	997,050	1,036,979	0	0	134,231	151,843	1,131,281	1,188,821	5.1
Lincoln	Lincoln City	Other	471,398	282,160	0	0	30,522	30,991	501,920	313,151	-37.6
Lincoln	City of Newport	County	780,733	817,323	0	0	36,913	10,791	817,646	828,114	1.3
Lincoln	City of Newport	City	1,476,779	1,547,923	0	0	412,031	300,421	1,888,810	1,848,344	-2.1
Lincoln	City of Newport	Education	1,491,888	1,562,057	0	0	200,682	228,782	1,692,570	1,790,839	5.8
Lincoln	City of Newport	Other	172,981	180,858	0	0	15,789	15,563	188,770	196,421	4.1
Lincoln	City of Yachats	County	43,927	51,640	0	0	2,072	674	45,999	52,314	13.7
Lincoln	City of Yachats	City	2,671	3,122	0	0	9,102	6,784	11,772	9,906	-15.9
Lincoln	City of Yachats	Education	83,943	98,676	0	0	11,302	14,443	95,246	113,119	18.8
Lincoln	City of Yachats	Other	11,599	13,430	0	0	0	0	11,599	13,430	15.8
Lincoln	Depot Bay	County	N/A	29,027	N/A	0	N/A	380	N/A	29,407	N/A
Lincoln	Depot Bay	City	N/A	0	N/A	0	N/A	5,114	N/A	5,114	N/A
Lincoln	Depot Bay	Education	N/A	55,428	N/A	0	N/A	8,121	N/A	63,548	N/A
Lincoln	Depot Bay	Other	N/A	15,186	N/A	0	N/A	0	N/A	15,186	N/A
Linn	City of Lebanon	County	109,580	124,634	17,541	26,009	768	0	127,889	150,642	17.8
Linn	City of Lebanon	City	430,955	490,530	0	0	15,135	16,710	446,090	507,240	13.7
Linn	City of Lebanon	Education	499,025	567,725	0	0	197,907	223,082	696,933	790,808	13.5
Linn	City of Lebanon	Other	214,988	249,638	0	0	2,246	2,428	217,235	252,066	16.0
Linn	City of Harrisburg	County	19,173	20,197	0	0	141	0	19,314	20,197	4.6
Linn	City of Harrisburg	City	47,960	50,504	0	0	17,258	10,097	65,218	60,601	-7.1
Linn	City of Harrisburg	Education	83,987	88,493	0	0	28,618	22,935	112,606	111,427	-1.0
Linn	City of Harrisburg	Other	17,011	18,741	0	0	0	0	17,011	18,741	10.2
Linn	City of Albany	County	106,560	112,942	158,900	207,576	503	0	265,962	320,518	20.5
Linn	City of Albany	City	524,200	573,573	65,094	84,979	52,289	59,141	641,582	717,693	11.9
Linn	City of Albany	Education	451,690	482,828	0	0	131,862	163,342	583,552	646,169	10.7
Linn	City of Albany	Other	0	4,384	0	0	0	0	0	4,384	N/A
Marion	City of Keizer	County	802,814	874,643	0	0	0	0	802,814	874,643	8.9
Marion	City of Keizer	City	552,916	602,549	0	0	0	0	552,916	602,549	9.0
Marion	City of Keizer	Education	1,444,523	1,573,994	0	0	569,395	536,941	2,013,918	2,110,936	4.8
Marion	City of Keizer	Other	595,476	648,858	0	0	39,156	41,860	634,632	690,719	8.8
Marion	City of Salem	County	1,125,788	1,498,190	0	0	13,849	21,950	1,139,637	1,520,140	33.4
Marion	City of Salem	City	2,599,683	2,992,841	0	0	189,323	249,485	2,789,006	3,242,326	16.3
Marion	City of Salem	Education	2,417,856	2,791,019	0	0	950,910	972,564	3,368,766	3,763,583	11.7
Marion	City of Salem	Other	388,603	449,935	0	0	0	0	388,603	449,935	15.8

Section 5: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for 2008-09 and 2009-10, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2008-09	FY 2009-10	FY 2008-09	FY 2009-10	FY 2008-09	FY 2009-10	FY 2008-09	FY 2009-10	
Marion	City of Woodburn	County	83,463	94,880	0	0	0	0	83,463	94,880	13.7
Marion	City of Woodburn	City	167,050	189,890	0	0	3,939	0	170,989	189,890	11.1
Marion	City of Woodburn	Education	150,185	170,784	0	0	84,079	81,584	234,264	252,369	7.7
Marion	City of Woodburn	Other	47,149	53,526	0	0	0	0	47,149	53,526	13.5
Marion	City of Silverton	County	64,271	71,209	0	0	0	0	64,271	71,209	10.8
Marion	City of Silverton	City	77,941	86,330	0	0	4,250	4,940	82,191	91,270	11.0
Marion	City of Silverton	Education	116,136	128,622	0	0	28,431	29,821	144,567	158,443	9.6
Marion	City of Silverton	Other	36,989	40,966	0	0	5,973	6,506	42,962	47,473	10.5
Morrow	Central Boardman UR	County	N/A	1,639	N/A	0	N/A	0	N/A	1,639	N/A
Morrow	Central Boardman UR	City	N/A	1,669	N/A	0	N/A	566	N/A	2,235	N/A
Morrow	Central Boardman UR	Education	N/A	2,056	N/A	0	N/A	507	N/A	2,563	N/A
Morrow	Central Boardman UR	Other	N/A	1,012	N/A	0	N/A	0	N/A	1,012	N/A
Multnomah	City of Portland/PDC	County	16,660,220	18,954,547	3,125,970	3,548,873	588,626	719,962	20,374,816	23,223,381	14.0
Multnomah	City of Portland/PDC	City	27,594,544	31,423,638	0	1,594,823	715,462	930,116	28,310,006	33,948,577	19.9
Multnomah	City of Portland/PDC	Education	22,941,002	26,116,030	3,954,583	4,527,596	1,412,468	1,940,224	28,308,053	32,583,850	15.1
Multnomah	City of Portland/PDC	Other	797,749	952,146	0	0	1,359,302	1,720,787	2,157,051	2,672,933	23.9
Multnomah	City of Gresham	County	591,450	690,291	0	0	21,215	26,626	612,665	716,918	17.0
Multnomah	City of Gresham	City	491,804	574,466	0	0	7,072	0	498,875	574,466	15.2
Multnomah	City of Gresham	Education	736,271	860,098	0	0	184,247	181,574	920,519	1,041,672	13.2
Multnomah	City of Gresham	Other	33,430	41,391	0	0	32,144	37,377	65,574	78,768	20.1
Multnomah	City of Troutdale	County	9,043	10,603	0	0	312	325	9,355	10,928	16.8
Multnomah	City of Troutdale	City	7,796	9,196	0	0	1,247	1,515	9,043	10,711	18.4
Multnomah	City of Troutdale	Education	11,214	13,139	0	0	2,742	2,743	13,956	15,882	13.8
Multnomah	City of Troutdale	Other	312	541	0	0	416	433	728	974	33.8
Polk	City of Independence	County	40,536	40,161	0	0	0	0	40,536	40,161	-0.9
Polk	City of Independence	City	108,205	107,231	0	0	24,226	23,132	132,431	130,363	-1.6
Polk	City of Independence	Education	137,121	135,872	0	0	65,030	22,350	202,151	158,222	-21.7
Polk	City of Independence	Other	43,566	43,167	0	0	0	0	43,566	43,167	-0.9
Polk	City of Dallas	County	9,244	9,846	0	0	0	0	9,244	9,846	6.5
Polk	City of Dallas	City	22,744	24,042	0	0	2,495	0	25,238	24,042	-4.7
Polk	City of Dallas	Education	29,567	31,369	0	0	7,190	9,464	36,757	40,833	11.1
Polk	City of Dallas	Other	954	992	0	0	0	0	954	992	4.0
Polk	City of Monmouth	County	8,957	12,382	0	0	0	0	8,957	12,382	38.2
Polk	City of Monmouth	City	18,890	26,070	0	0	1,708	2,324	20,597	28,394	37.9
Polk	City of Monmouth	Education	30,356	41,901	0	0	418	6,863	30,774	48,764	58.5
Polk	City of Monmouth	Other	8,759	12,132	0	0	0	0	8,759	12,132	38.5
Tillamook	City of Garibaldi	County	2,256	3,430	0	0	670	942	2,926	4,372	49.4
Tillamook	City of Garibaldi	City	4,288	6,516	0	0	1,018	1,595	5,306	8,111	52.9
Tillamook	City of Garibaldi	Education	7,406	11,254	0	0	0	0	7,406	11,254	51.9
Tillamook	City of Garibaldi	Other	1,080	1,643	0	0	0	0	1,080	1,643	52.1
Tillamook	City of Tillamook	County	21,469	26,898	0	0	6,379	7,385	27,847	34,282	23.1
Tillamook	City of Tillamook	City	25,027	31,068	0	0	0	0	25,027	31,068	24.1
Tillamook	City of Tillamook	Education	79,010	98,967	0	0	0	0	79,010	98,967	25.3
Tillamook	City of Tillamook	Other	17,248	21,576	0	0	3,604	4,563	20,852	26,138	25.4
Umatilla	City of Milton-Freewtr.	County	83,766	92,294	0	0	7,688	8,580	91,454	100,874	10.3
Umatilla	City of Milton-Freewtr.	City	110,284	121,483	0	0	16,110	17,316	126,394	138,799	9.8
Umatilla	City of Milton-Freewtr.	Education	177,034	195,005	0	0	8,875	9,901	185,909	204,906	10.2
Umatilla	City of Milton-Freewtr.	Other	20,018	21,998	0	0	0	0	20,018	21,998	9.9
Umatilla	City of Pendleton	County	44,055	49,788	0	0	4,046	4,626	48,101	54,414	13.1
Umatilla	City of Pendleton	City	101,733	114,946	0	0	13,980	16,906	115,713	131,852	13.9
Umatilla	City of Pendleton	Education	87,822	99,228	0	0	37,153	42,885	124,975	142,113	13.7
Umatilla	City of Pendleton	Other	8,065	9,118	0	0	0	0	8,065	9,118	13.1

Table 3.2 Urban Renewal Division of Tax Revenue for 2008-09 and 2009-10, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2008-09	FY 2009-10	FY 2008-09	FY 2009-10	FY 2008-09	FY 2009-10	FY 2008-09	FY 2009-10	
Union	City of La Grande	County	116,633	129,412	0	0	0	0	116,633	129,412	11.0
Union	City of La Grande	City	295,463	328,213	0	0	23,707	19,125	319,170	347,338	8.8
Union	City of La Grande	Education	212,833	236,445	0	0	11,457	16,480	224,290	252,925	12.8
Union	City of La Grande	Other	18,512	20,594	5,751	6,270	0	0	24,263	26,864	10.7
Wasco	City of The Dalles	County	255,367	264,377	0	0	14,465	17,032	269,832	281,409	4.3
Wasco	City of The Dalles	City	181,054	187,438	0	0	0	0	181,054	187,438	3.5
Wasco	City of The Dalles	Education	358,976	371,610	0	0	157,201	167,177	516,177	538,787	4.4
Wasco	City of The Dalles	Other	245,378	255,685	0	0	35,925	28,275	281,302	283,960	0.9
Washington	City of Tualatin/TDC	County	952,708	979,494	0	0	61,411	62,990	1,014,119	1,042,484	2.8
Washington	City of Tualatin/TDC	City	960,176	987,352	0	0	0	16,461	960,176	1,003,814	4.5
Washington	City of Tualatin/TDC	Education	2,279,358	2,342,362	0	0	587,607	585,617	2,866,965	2,927,979	2.1
Washington	City of Tualatin/TDC	Other	716,172	736,170	0	0	107,309	103,932	823,482	840,102	2.0
Washington	City of Sherwood	County	331,697	365,994	86,971	95,982	21,400	23,673	440,068	485,649	10.4
Washington	City of Sherwood	City	486,572	536,868	0	0	98,494	117,216	585,066	654,083	11.8
Washington	City of Sherwood	Education	774,372	854,369	0	0	620,321	725,962	1,394,693	1,580,331	13.3
Washington	City of Sherwood	Other	249,212	275,131	36,757	40,595	65,975	88,502	351,944	404,228	14.9
Washington	City of North Plains	County	8,151	10,243	0	0	525	658	8,677	10,901	25.6
Washington	City of North Plains	City	7,867	9,899	0	0	0	0	7,867	9,899	25.8
Washington	City of North Plains	Education	19,626	24,657	0	0	5,567	6,968	25,193	31,625	25.5
Washington	City of North Plains	Other	4,302	5,426	0	0	0	0	4,302	5,426	26.1
Washington	City of Tigard	County	20,865	45,702	0	0	948	2,949	21,813	48,650	123.0
Washington	City of Tigard	City	23,236	51,107	0	0	0	0	23,236	51,107	120.0
Washington	City of Tigard	Education	50,168	109,818	0	0	9,093	19,177	59,261	128,996	117.7
Washington	City of Tigard	Other	14,700	33,907	0	0	1,897	4,423	16,596	38,329	131.0
District Totals		County	30,199,745	32,599,743	3,466,228	3,966,523	1,343,935	1,277,328	35,009,907	37,843,593	8.1
		City	48,210,721	53,865,311	143,743	1,767,760	2,104,896	2,400,491	50,459,360	58,033,562	15.0
		Education	55,463,490	58,184,421	4,278,234	4,886,807	10,052,206	9,557,127	69,793,930	72,628,354	4.1
		Other	13,028,190	11,314,358	95,694	105,861	2,107,048	2,553,174	15,230,932	13,973,393	-8.3
Statewide Totals			146,902,146	155,963,833	7,983,899	10,726,950	15,608,085	15,788,120	170,494,130	182,478,903	7.0

NOTES: N/A indicates either the plan did not exist or the information was not available. The category "Education" includes K-12, Community Colleges, and ESD's. Revenue reported does not include revenue from urban renewal special levies.

Detailed Tables: Tax Collection

Table 4.1 – Property Tax Certified, Property Tax Collection, and Total Cumulative Uncollected for all Years, as of June 30, 2009 by County.

Table 4.2 – Property Tax Certified Property Tax Collection, and Total Uncollected, FY 2008-09 by County.

Table 4.1 Property Tax Certified, Property Tax Collection, and Total Cumulative Uncollected For All Years, as of June 30, 2009 by County											
County	Total Amount Certified	Uncollected		Total for Collection	Total Credits	Net Total for Collection	Total Taxes Collected	Total Interest Collected	Total Uncollected All Years 6/30/2009	% Uncollected All Years 6/30/2009	
		Balance 7/1/2008	Taxes Added to Rolls								
Baker	15,899,716	918,783	0	16,818,499	434,635	16,383,865	15,251,033	106,547	1,132,832	6.7	
Benton	101,202,755	3,135,666	32,070	104,370,490	2,622,016	101,748,474	97,643,170	401,420	4,105,304	3.9	
Clackamas	552,657,758	25,492,369	0	578,150,127	14,980,740	563,169,387	528,612,989	3,064,753	34,556,399	6.0	
Clatsop	65,925,132	4,074,272	50,338	70,049,742	1,838,908	68,210,834	62,998,517	513,099	5,212,317	7.4	
Columbia	51,183,655	3,894,399	229,993	55,308,047	1,505,526	53,802,521	49,454,968	513,487	4,347,553	7.9	
Coos	56,404,657	5,273,507	212,429	61,890,593	1,904,526	59,986,066	53,980,806	779,957	6,005,260	9.7	
Crook	23,517,776	1,633,160	90,240	25,241,176	682,743	24,558,433	21,755,782	230,915	2,802,651	11.1	
Curry	21,129,143	1,047,105	0	22,176,248	529,115	21,647,132	20,142,740	137,782	1,504,392	6.8	
Deschutes	254,060,510	13,164,372	74,224	267,299,106	6,651,728	260,647,378	240,700,461	1,449,606	19,946,918	7.5	
Douglas	84,921,241	6,477,538	38,740	91,437,520	2,399,368	89,038,151	81,377,767	859,021	7,660,384	8.4	
Gilliam	4,196,939	120,299	15,668	4,332,907	111,822	4,221,085	4,090,406	45,579	130,679	3.0	
Grant	7,116,402	1,130,749	1,750	8,248,901	192,516	8,056,384	6,883,775	155,252	1,172,609	14.2	
Harney	5,924,128	424,075	1,045	6,349,249	144,311	6,204,938	5,612,330	80,293	592,608	9.3	
Hood River	22,310,436	943,656	28,628	23,282,719	643,398	22,639,322	21,446,192	136,714	1,193,130	5.1	
Jackson	227,162,444	12,740,405	2,314,374	242,217,223	6,987,832	235,229,391	219,199,616	1,492,841	16,029,776	6.6	
Jefferson	23,850,694	1,363,356	13,109	25,227,159	664,728	24,562,431	22,674,549	160,516	1,887,882	7.5	
Josephine	56,523,950	2,844,776	2,133	59,370,859	1,411,869	57,958,990	54,151,520	351,894	3,807,470	6.4	
Klamath	57,186,133	4,563,458	161,710	61,911,301	2,989,682	58,921,618	53,435,842	554,924	5,485,776	8.9	
Lake	7,360,404	774,866	36,769	8,172,038	298,311	7,873,728	7,001,434	103,257	872,293	10.7	
Lane	379,587,731	19,579,854	60,128	399,227,714	11,739,183	387,488,531	364,884,106	2,227,155	22,604,425	5.7	
Lincoln	83,243,776	5,418,532	0	88,662,308	2,087,250	86,575,058	79,412,087	686,884	7,162,971	8.1	
Linn	122,134,692	7,569,064	59,323	129,763,079	3,644,449	126,118,630	116,518,606	942,293	9,600,024	7.4	
Malheur	19,755,120	1,233,633	2,432	20,991,185	527,504	20,463,681	18,941,414	160,305	1,522,268	7.3	
Marion	298,334,408	16,865,252	81,174	315,280,834	8,535,219	306,745,616	286,408,967	2,107,775	20,336,648	6.5	
Morrow	17,424,826	899,146	8,132	18,332,105	501,650	17,830,455	17,015,623	160,822	814,832	4.4	
Multnomah	1,126,815,086	49,496,037	239,792	1,176,550,915	38,469,039	1,138,081,876	1,074,495,615	5,970,261	63,586,261	5.4	
Polk	65,904,699	3,676,440	1,887	69,583,026	1,682,527	67,900,499	63,049,184	480,275	4,851,315	7.0	
Sherman	4,620,543	341,754	13	4,962,310	139,456	4,822,854	4,427,467	43,583	395,386	8.0	
Tillamook	40,135,565	2,294,988	1,903	42,432,457	984,517	41,447,940	38,381,183	280,455	3,066,757	7.2	
Umatilla	65,809,545	4,409,557	74,575	70,293,677	1,974,417	68,319,260	62,905,424	562,536	5,413,835	7.7	
Union	18,908,001	1,052,116	1,067	19,961,184	546,128	19,415,056	18,188,678	185,659	1,226,378	6.1	
Wallowa	7,796,815	537,986	3,984	8,338,785	231,788	8,106,997	7,578,124	70,874	528,873	6.3	
Wasco	29,157,203	1,780,619	3,838	30,941,660	826,577	30,115,083	27,954,917	243,621	2,160,165	7.0	
Washington	715,850,155	23,059,510	288,971	739,198,636	21,164,093	718,034,544	687,508,144	2,842,807	30,526,400	4.1	
Wheeler	2,090,759	131,035	19,622	2,241,417	56,007	2,185,409	2,015,826	43,016	169,583	7.6	
Yamhill	93,336,722	5,709,926	90,832	99,137,479	2,891,110	96,246,369	89,006,243	693,084	7,240,126	7.3	
Statewide Total	4,729,439,521	234,072,257	4,240,897	4,967,752,675	142,994,690	4,824,757,985	4,525,105,506	28,839,260	299,652,480	6.0	

Note: Discounts for prompt payment of taxes are included in the Total Credits column.

Section 5: Detailed Tables – Tax Collection

**Table 4.2 Property Tax Certified, Property Tax Collection, and Total Uncollected
FY 2008-09, by County**

County	Certified Real	Certified Personal	Certified Utility	Certified Manuf	Taxes Added to	Total for	Total Credits	Net Total for	Total Taxes	Total	Percent
	Property FY 2008-09	Property FY 2008-09	Property FY 2008-09	Structures FY 2008-09	Rolls FY 2008-09	Collection FY 2008-09	FY 2008-09	Collection FY 2008-09	Collected FY 2008-09	Uncollected FY 2008-09	Uncoll FY 2008-09
Baker	13,174,992	364,050	2,270,006	90,668	0	15,899,716	414,064	15,485,653	14,866,594	619,058	3.9
Benton	95,699,793	3,095,133	1,905,271	502,559	32,070	101,234,825	2,534,566	98,700,258	96,143,363	2,556,895	2.5
Clackamas	522,192,220	13,432,800	14,330,326	2,702,412	0	552,657,758	14,414,633	538,243,125	514,520,464	23,722,661	4.3
Clatsop	62,282,590	1,645,611	1,681,254	311,591	50,336	65,975,468	1,779,211	64,196,257	60,894,893	3,301,364	5.0
Columbia	45,379,880	1,310,877	4,068,935	423,964	184,308	51,367,963	1,421,031	49,946,932	47,461,014	2,485,918	4.8
Coos	51,899,618	1,422,965	1,937,740	1,144,334	208,893	56,613,550	1,729,244	54,884,306	51,401,733	3,482,573	6.2
Crook	22,071,287	163,134	593,862	689,493	90,240	23,608,016	672,101	22,935,915	21,039,431	1,896,484	8.0
Curry	19,806,206	359,490	287,683	675,763	0	21,129,143	525,904	20,603,239	19,656,121	947,118	4.5
Deschutes	240,815,604	7,041,864	5,377,211	825,831	73,438	254,133,949	6,307,721	247,826,227	232,955,645	14,870,583	5.9
Douglas	75,475,349	3,240,747	2,114,997	4,090,149	12,061	84,933,303	2,255,803	82,677,499	78,256,437	4,421,063	5.2
Gilliam	2,737,261	206,225	1,235,274	18,179	15,668	4,212,608	110,068	4,102,540	4,017,716	84,824	2.0
Grant	6,699,773	162,169	217,738	36,723	1,267	7,117,669	162,367	6,955,302	6,438,060	517,243	7.3
Harney	5,348,902	123,806	373,674	77,746	1,045	5,925,173	140,885	5,784,289	5,418,719	365,569	6.2
Hood River	20,745,508	538,910	856,659	169,359	28,615	22,339,050	628,421	21,710,630	20,908,858	801,772	3.6
Jackson	210,131,484	7,547,725	6,628,675	2,854,560	1,724,296	228,886,740	6,434,745	222,451,995	212,566,465	9,885,530	4.3
Jefferson	18,277,362	422,550	4,963,876	186,905	13,109	23,863,803	662,351	23,201,453	21,937,454	1,263,999	5.3
Josephine	52,860,587	1,386,584	1,142,722	1,134,057	2,133	56,526,083	1,401,344	55,124,739	52,693,547	2,431,192	4.3
Klamath	46,526,942	1,435,730	8,414,952	808,509	150,720	57,336,853	2,875,660	54,461,193	51,613,581	2,847,612	5.0
Lake	6,556,433	98,060	444,545	261,365	36,769	7,397,173	280,616	7,116,557	6,658,536	458,021	6.2
Lane	355,502,868	4,887,961	7,277,750	11,919,153	60,128	379,647,860	10,853,317	368,794,542	356,777,121	12,017,421	3.2
Lincoln	78,117,283	1,700,715	2,150,288	1,275,490	0	83,243,776	2,040,995	81,202,780	76,831,488	4,371,293	5.3
Linn	112,804,510	4,172,586	3,473,837	1,683,760	52,080	122,186,772	3,565,996	118,620,776	112,846,274	5,774,502	4.7
Malheur	17,462,574	594,750	1,559,208	138,589	1,866	19,756,985	519,172	19,237,813	18,393,609	844,204	4.3
Marion	276,950,420	8,968,711	9,146,084	3,269,193	81,174	298,415,583	8,213,469	290,202,114	277,482,351	12,719,763	4.3
Morrow	11,036,683	245,940	5,831,284	310,920	8,132	17,432,959	466,337	16,966,621	16,528,017	438,604	2.5
Multnomah	1,038,397,415	44,897,876	42,008,336	1,511,458	239,792	1,127,054,878	32,218,758	1,094,836,120	1,054,584,223	40,251,897	3.6
Polk	62,909,072	897,457	1,385,427	712,743	1,887	65,906,586	1,652,247	64,254,339	60,999,613	3,254,726	4.9
Sherman	2,245,417	217,546	1,972,680	184,900	13	4,620,556	138,538	4,482,018	4,292,660	189,358	4.1
Tillamook	38,278,822	456,667	1,228,794	171,283	1,860	40,137,425	971,781	39,165,645	37,288,620	1,877,024	4.7
Umatilla	51,769,464	1,854,013	11,590,342	595,726	50,626	65,860,171	1,810,890	64,049,281	61,057,683	2,991,598	4.5
Union	16,866,449	574,180	1,328,133	139,239	1,067	18,909,068	508,455	18,400,613	17,671,487	729,126	3.9
Wallowa	7,113,319	113,082	529,726	40,688	3,984	7,800,799	203,593	7,597,206	7,303,995	293,211	3.8
Wasco	25,708,371	705,954	244,771	295,108	3,838	29,161,041	814,461	28,346,581	27,119,460	1,227,121	4.2
Washington	661,551,566	32,013,465	20,710,101	1,575,024	136,801	715,986,957	19,381,875	696,605,081	674,728,084	21,876,997	3.1
Wheeler	2,048,587	4,713	28,915	8,544	19,622	2,110,382	56,007	2,054,374	1,941,477	112,897	5.3
Yamhill	86,392,764	2,844,645	2,670,704	1,428,609	90,832	93,427,554	2,704,301	90,723,253	86,191,610	4,531,642	4.9
Statewide Total	4,363,837,374	149,148,688	171,981,778	42,264,594	3,378,672	4,732,818,193	130,870,928	4,601,947,265	4,411,486,402	190,460,864	4.0

Note: Discounts for prompt payment of taxes are included in the Total Credits column

Additional taxes. Revenues for taxing districts, including penalty upon reclassification, as a result of various statutory provisions:

- **Farmland.** Additional tax and penalty paid when farmland changes use and becomes ineligible for farm use assessment.
- **Forestland.** Additional tax and penalty paid when forestland becomes ineligible for forestland assessment.
- **Small tract.** Additional tax and penalty paid when land becomes ineligible for Western Oregon Small Tract preferential tax treatment.
- **Open space.** Additional tax and penalty paid when open space land becomes ineligible for preferential tax treatment.
- **Historic property.** Additional tax and penalty paid when property is no longer used as a historic site.
- **Late filing fee.** Penalty amount paid for failure to file a personal property return on time under ORS 308.302.
- **Clerical error.** Additional tax paid as a result of the correction of a clerical error under ORS 311.206.
- **Other.** Other additional taxes and penalties, such as those resulting from a reclassification of an enterprise zone (ORS 285.617) or riparian land (ORS 308.798).

Arm's length transaction. Transaction between an informed buyer and informed seller who are not related or on close terms, and who are presumed to have roughly equal bargaining power not involving a confidential relationship.

Assessed value. Value of property subject to taxation. Under the provisions of Measure 50, assessed value for the 1997–98 fiscal year was set at 90 percent of the 1995–96 assessed value for each property in the state. The assessed value for each property is allowed to grow a maximum of 3 percent per year (unless a significant change to the property occurs), but cannot exceed the real

market value of the property. Assessed value does not include the exemptions allowed for property.

Assessment. The process of identifying and assigning a value to taxable property.

Assessment roll. A listing of all taxable property in a county as of January 1 of each year.

Average tax rate. Average rate computed for an area by dividing the taxes imposed in that area by the net assessed value of taxable property.

Billing rate. Tax rate expressed in dollars per \$1,000 of assessed property value.

Board of Property Tax Appeals (BOPTA). County board that hears taxpayer appeals of property assessment. Property owners can file appeals between October 25 and December 31, after they receive their property tax bill. Refunds are granted when appeals are successful. Taxpayers may appeal the BOPTA decision to the Magistrate Division of the Oregon Tax Court.

Bond levy. Amount of levies needed to pay principal and interest on district bonded debt.

Business, housing, and miscellaneous exemptions. Exempt value of certain business, housing, and miscellaneous other properties that are partially or totally exempt from property taxation. The qualifying exemptions include:

- **Veterans' exemptions.** Exemption applies to the assessed value of the home site and personal property of a disabled veteran or their surviving spouse.
- **Historic property.** Improved property that has been specially assessed due to its historic designation.
- **Enterprise zones.** Certain business properties within designated enterprise zones that qualify for exemption for a limited number of years, under provisions included in ORS Chapter 285C. To be eligible, a business must meet several conditions relating to type of business activity and requirements for hiring and investment.

Appendix: Glossary

- **Commercial facilities under construction.** Certain commercial buildings in the process of construction that qualify for exemption from property taxation for not more than two consecutive years, under ORS 307.330 and 307.340.
- **All other business, housing, and miscellaneous exemptions.** These include alternative energy systems, farm labor camps, fallout shelters, housing for low income rental, multiple-unit housing in core areas, and nonprofit homes for the elderly, pollution control facilities, port and airport property leased, etc.

Centrally assessed property. Taxable property assessed by the Department of Revenue, including electric and communication utilities, rail transportation, air transportation, water transportation, gas pipelines, private railcars, and others.

Changed property ratio (CPR). The ratio of average maximum assessed value to average real market value for unchanged properties. (Averages are determined by property class by county.) This ratio is used in calculating the assessed values of new properties, improvements and other additions to the tax roll. See Oregon Administrative Rule 150-308.156 for establishing a CPR.

Code area. Geographic unit established by a county assessor, and identified by a code number representing a unique combination of taxing districts. All properties in a code area pay taxes to the same taxing districts.

Compression. Reduction in taxes required by the Measure 5 property tax rate limits approved in 1990. Compression is computed on a property-by-property basis.

Compression loss. Amount of reduction in taxes due to compression.

Consolidated tax rate. Sum of the billing rates of all taxing districts that impose taxes in a given

code area. Billing rates are calculated prior to any compression that may result from Measure 5 property tax rate limits.

District. A local government entity that imposes property taxes (e.g., county, city, K-12 school district). A district may cross county lines. For example, the City of Portland District includes taxing districts representing the portions of the city that are located in Clackamas, Multnomah, and Washington counties.

Deferral Programs. For more information refer to <http://www.oregon.gov/DOR/SCD/index.shtml>.

District tax rate. Computed by adding together the permanent rate, the local option rate, the gap bond rate, and the bond rate for the district. Tax rate expressed in dollars and cents per \$1,000 of property value.

Division of tax. The process of, and revenue from, apportioning tax to urban renewal agencies based on the relationship between the frozen base value and the growth of value (“excess value” or “increment”) of properties in a particular geographic area (urban renewal plan area). The tax is split between urban renewal agency and taxing district in the same proportion as the ratio of excess value to frozen value.

Elderly Rental Assistance (ERA). For more information please refer to DOR website [https://secure.dor.state.or.us/piti/index.cfm?action=section§ion=Elderly Rental Assistance](https://secure.dor.state.or.us/piti/index.cfm?action=section§ion=Elderly%20Rental%20Assistance).

Equalization. The process of maintaining uniformity of values among property owners and among various classes of property. Measure 50 made equalization unnecessary because it mandated the calculation of assessed value from a base year value with a 3 percent annual growth limit.

Excess value. See urban renewal excess value.

Exempt property. Properties that are not taxed under the property tax system. See public

exemptions, social welfare exemptions, and business, housing, and miscellaneous exemptions.

Existing urban renewal plan area. Urban renewal plan area that 1) existed in December 1996, 2) chose an option (see Urban renewal option), and 3) established a maximum amount of indebtedness by July 1998.

Farm use special assessment. Special assessment at less than full assessed value for land. (ORS 308A.062–308A.068).

Fish and Wildlife. Total assessed value of state Fish and Wildlife Commission property. While not subject to property tax, the commission makes equivalent payments to counties under ORS 496.340.

Forestland special assessment. Special assessment at less than full assessed value of land used for growing timber.

Frozen base value. The assessed value of property within an urban renewal plan area at the time that the plan was created.

Full local option authority. Estimate of the amount of tax that could be levied if a district were to use the full amount of local option levies passed by voters.

Full permanent rate authority. Estimate of the amount of tax that could be levied if a district were to use its entire permanent rate.

Gap bonds. Principal and interest obligations of districts that are paid for with operating revenues rather than with the proceeds of a bond levy.

Inside the Limit. Imposed taxes subject to the constitutionally prescribed Measure 5 rate limits.

Joint taxing district. A taxing district that crosses county lines.

Levy based property tax system. Tax system in which levies are determined by budget needs of a taxing district (which in many cases must be approved by voters), and tax rates are calculated

as levies divided by total assessed value in a district. The alternative is rate based tax system.

Local option levies. Property tax levies beyond the revenues generated by permanent tax rates. Local option levies must be approved by voters in a general election or an election that has at least 50 percent voter participation.

Locally assessed property. Taxable property assessed by county assessors, including real property, personal property, and manufactured structures carried on a separate roll.

Manufactured structures value. Total assessed value of all manufactured structures. ORS 801.333.

Market value. See real market value.

Measure 5. Constitutional tax rate limitations passed by voters in November 1990, which can be found at Article XI, Section 11b of the Oregon Constitution. Measure 5 limited school taxes to \$15 per \$1,000 of assessed value and non-school taxes to \$10 per \$1,000 of assessed value starting in 1991–92. The school limit fell by \$2.50 per \$1,000 each year until it reached \$5 per \$1,000 in 1995–96. The non-school limit remains at \$10 per \$1,000. Levies to pay bond principal and interest for capital construction projects are outside the limitation. The Measure 5 rate limits still apply under the provisions of Measure 50, passed in 1997, but now apply to real market value.

Measure 50. Measure 50 is a legislatively referred measure drafted to correct technical problems with Measure 47, a tax cutting citizens' initiative passed in 1996. For 1997-98, Measure 50 reduced the assessed value of every property to 90 percent of its 1995-96 assessed value. Measure 50 then limited the annual growth in assessed value of existing property to 3 percent. In addition, Measure 50 led to the replacement of most levies with permanent tax rates.

Metropolitan Statistical Area (MSA). Areas that have been designated by the U.S. Office of Management and Budget as metropolitan. An MSA has at least one urban area of 50,000 people or more, plus adjacent territory that has a high

Appendix: Glossary

degree of economic and social integration with the nucleus. Oregon has the following MSAs:

- **Bend MSA:** Deschutes County.
- **Corvallis MSA:** Benton County.
- **Eugene-Springfield MSA:** Lane County.
- **Medford MSA:** Jackson County.
- **Portland-Vancouver-Beaverton MSA:** Clackamas, Columbia, Multnomah, Washington, and Yamhill counties. Clark County and Skamania counties in Washington are also part of this MSA, but they are not included in information reported in this book.
- **Salem MSA:** Marion and Polk counties.

Mobile homes. See manufactured structures.

Net assessed value. Value used to calculate district tax rates for dollar levies. It is total assessed value plus nonprofit housing value and state fish and wildlife value minus urban renewal excess value used.

Net tax for collection. Total tax for collection minus total credits. (See Total credits for description.)

Nonprofit housing value. Total assessed value of property removed from the roll for nonprofit housing purposes. This property consists of land and improvements owned by nonprofit corporations to provide permanent housing, recreational and social facilities, and care to elderly persons. Under ORS 307.244, qualifying property receives a funded exemption from the property tax, but the county receives an equivalent payment from the state.

Operating taxes. Taxes from the permanent, local option, and gap bond rates that are used to fund the general operating budgets of the taxing districts.

Outside the Limit. Taxes imposed outside of the constitutionally prescribed Measure 5 rate limits.

Permanent tax rates. Permanent taxing rate for each taxing district, expressed in dollars per \$1,000 of assessed value. This rate is the

maximum rate a district may use without approval by voters; districts may use any rate below this maximum.

Personal property value. Total assessed value of personal property, including machinery, equipment, and office furniture. In 2008-09, personal property accounts of less than \$14,500 in value, excluding personal property manufactured structures, were not required to pay property tax and were not included in assessed value. The limit is indexed for inflation.

Plan area. See urban renewal plan area.

Public exemptions. Property owned by federal, state, or local governments (including counties, cities and towns, and school districts) is generally exempt from property taxation. This includes all public or corporate property used or intended for use for corporate purposes of local governments and all public or municipal corporations in the state. When such property is leased to a private party, the leased portion generally becomes taxable.

Public utility. Property described in ORS 308.515. See centrally assessed property.

Rate based property tax system. Tax system in which tax rates are set by law or by voters, and levies are calculated as rates times assessed value. Under Measure 50, Oregon's tax system is predominately a rate-based system.

Real market value. Real market value of all property, real and personal, is the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, both acting without compulsion in an arm's length transaction occurring as of the assessment date for the tax year.

Real property value. Total assessed value of real property, including land, buildings, structures, and improvements. The following property classes are included within real property:

- **Commercial land.** Unimproved property that has commercial use as its highest and best use.

- **Commercial property.** Improved property that has commercial use as its highest and best use.
 - **Farm and range property.** Land or land and buildings with a highest and best use of the production of agricultural crops, feeding and management of livestock, dairying, any other agricultural or horticultural use, or any combination thereof.
 - **Farm and range zoned property.** Land or land and buildings located within an exclusive farm-use zone assessed as farm-use land.
 - **Farm and range unzoned property.** Land or land and buildings assessed as unzoned farmland.
 - **Forestland and forest property.** Consists of land with a highest and best use of growing and harvesting trees of a marketable species, and land that has been designated as forestland.
 - **Improvement.** Includes any building, wharf, bridge, ditch, flume, reservoir, well, tunnel, fence, street, sidewalk, machinery, aqueduct and all other structures and superstructures (ORS 87.005)
 - **Industrial land.** Unimproved property that has industrial use as its highest and best use.
 - **Industrial property.** Improved property that is a single plant or a complex of properties engaged in manufacturing or processing a product. The Department of Revenue or County may be responsible for appraisal of industrial property.
 - **Multiple housing land.** Unimproved property that has multiple housing use (five living units or more) as its highest and best use.
 - **Multiple housing property.** Improved property that has multiple housing use (five living units or more) as its highest and best use.
 - **Recreation land.** Unimproved property that has recreational use as its highest and best use.
 - **Recreational property.** Improved property that provides recreational opportunities as its highest and best use.
 - **Residential land.** Unimproved property that has residential use as its highest and best use.
 - **Residential property.** Improved property that has residential use as its highest and best use.
 - **Tract land.** Unimproved acreage with a highest and best use other than farm, range, or timber production.
 - **Tract property.** Improved acreage with a highest and best use other than farm, range, or timber production.
- Roll.** See Assessment roll.
- Social welfare exemptions.** Assessed value of properties owned by private organizations and used for educational, religious, or developmental purposes is exempt from property taxes. The qualifying organizations include:
- **Fraternal organizations** (ORS 307.136).
 - **Literary and charitable organizations** (ORS 307.130).
 - **Religious organizations** (ORS 307.140).
 - **Burial grounds** (ORS 307.150).
 - **All other social welfare.** Includes private schools and day care facilities, public libraries privately owned, senior centers privately owned, etc.
- Special levy.** See urban renewal special levy.
- Specially assessed property.** Property that is assessed at less than its full value. See farm use special assessment and forestland special assessment.
- Supervisory orders.** Orders to the counties from the Department of Revenue to correct the values of centrally assessed utility accounts on the tax rolls. These orders are related to corrections in valuations, not appeals.

Appendix: Glossary

Taxable value. See assessed value.

Taxes added to rolls. Additional taxes generated when a final order is entered in an appeal, other omitted property is included, or error corrections are made.

Tax extended. Amount of tax *before* the Measure 5 rate limits are applied. If, for an individual property, taxes exceed Measure 5 limits, then the taxes for that property are reduced to the limits.

Tax imposed. Taxes to be paid by taxpayers *after* the Measure 5 rate limits have been applied. For individual properties, the tax imposed always will be less than or equal to the tax extended.

Tax increment financing. A financial tool designed to tax the increases in property value that occur over time in a specific geographic area. Given the frozen base value of the property at the time such a plan area is established, any growth in value (“excess value”) is taxed to raise revenue.

Tax increment revenue. Revenue raised from taxing the growth in value (“excess value” or “increment”) of properties in a given geographic area.

Taxing district. The portion of a district that exists within a county.

Tax limit category. Under the 1990 Measure 5 constitutional property tax limitation, taxes are divided into three categories: 1) inside the general government limits, 2) inside the education limit, and 3) outside the limit. All taxes, other than bond levies for capital construction, that are used for non-school purposes fall inside the general government limit of \$10 per \$1,000 of assessed value. All taxes, other than bond levies, that are used for education purposes fall inside the education limit of \$5 per \$1,000 of assessed value. All bond levies used for capital construction fall outside the limit. Of the current types of levies, permanent rate, local option, gap bond, and pension levy taxes are subject to the limitations.

Total amount of property tax certified. Amount of taxes charged by the tax collector as certified by the assessor and authorized by the county clerk. The total includes taxes on real property, personal property, manufactured structures, and public utilities. The amount reported by counties generally includes taxes relating to special assessments and in-lieu payments for fish and wildlife property and nonprofit housing property.

Total assessed value. Sum of assessed values of all taxable properties on the roll.

Total credits. Includes discount allowed for prompt payments, personal property taxes canceled by order of county clerk, real property foreclosures, and other corrections or cancellations.

Total levy. Total levy submitted by the district, including the local option levy and the levy for bonded indebtedness.

Total taxes collected. Taxes collected by the tax collector during the fiscal year ending June 30. Tax collections are reported separately from interest and penalty collections.

Unallocated utilities. Small, private railcar companies that pay property taxes to the state. These taxes are distributed by the state to county governments.

Urban renewal. A state-sanctioned program designed to help communities improve and redevelop areas that are physically deteriorated, unsafe, or poorly planned.

Urban renewal agency. Entity responsible for administering urban renewal programs. Urban renewal agencies can be organized by city governments or county governments. They oversee activities in urban renewal plan areas. An urban renewal agency can administer multiple plan areas.

Urban renewal excess value. Total assessed value of property in urban renewal plan areas in excess of the base assessed values when the plan areas were established. This is also called the “increment.”

Urban renewal option. Funding option that the urban renewal plan uses. Only “existing” plan areas could choose option 1, 2, or 3 (see existing urban renewal plan). Plan areas that are not “existing” can raise revenue as described under “Other” below.

- **Option 1** plan areas receive full division of tax revenue from all levies except local option and bond levies passed after October 6, 2001. A special levy on all taxable property in the municipality may be used to reach the plan area’s maximum revenue authority.
- **Option 2** plan areas cannot receive division of tax revenue but a special levy may be used to raise revenue up to the plan area’s maximum revenue authority from properties in the municipality.
- **Option 3** plan areas had their revenue from division of tax limited when the option was selected. These plan areas receive division of tax revenue up to their limit and may impose a special levy on all taxable property in the municipality up to their maximum revenue authority.
- **Other** plan areas that did not select an option, but were *adopted before* October 6, 2001, raise division of tax revenue from all levies, but cannot use a special levy. Other plans that were *adopted after* October 6, 2001, must exclude local option and bond levies passed after October 6, 2001, when calculating division of tax revenue; they also cannot use a special levy.

Urban renewal plan area. Geographic area in which urban renewal activity takes place. It is the “excess” value in urban renewal plan areas that determines the amount of tax to raise for urban renewal agencies.

Urban renewal shared value. The assessed value of property that is both 1) within the district that covers part of a plan area, and 2) within the boundaries of the urban renewal agency. It also includes portions of a district that are within a plan

area but outside the area of the urban renewal agency. Property owners within the shared value area may have part of their taxes allocated for urban renewal rather than for their tax districts.

Urban renewal special levy. Levy imposed by an urban renewal agency if the amount of revenue raised from excess value is below its revenue-raising authority.

