

Oregon Property Tax Statistics

Fiscal Year 2002-03



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Oregon Property Tax Statistics

Fiscal Year 2002–03

**Prepared by
Research Section
Oregon Department of Revenue
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Introduction

Oregon's property tax system is one of the most important sources of revenue for the public sector in Oregon. This source raised \$3.41 billion for local governments in fiscal year 2002–03. Of all Oregon state and local taxes, property tax revenues are exceeded only by state personal income tax revenues. Over the past decade, property tax revenues have been reduced and limited as a result of two changes to how taxes are calculated. Since the last limitation went into effect in 1997–98, and despite the economic downturn of the last couple of years, property tax revenues have continued to gradually increase each year. However, the rate of increase this year is noticeably slower than the prior three years.

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 description of how Oregon's property tax system has changed over the last 11 years and how it presently works.

This document is organized in four sections.

- The *Overview and Highlights* makes several observations about distinguishing features of fiscal year 2002–03 and recent trends in Oregon's property tax system.
- The *Guide to Using the Data* is intended to help the reader understand how certain data elements are handled in the tables. This is provided both to clarify some subtle features of the property tax system that may appear inconsistent and to point out some data limitations.
- The *Detailed Tables* section provides tables of property values and taxes imposed, both by county and type of district. Taxes collected and uncollected by county are also included.
- Finally, three appendices provide: a detailed list of district tax rates (Appendix A), a description of changes to the property tax system over the last decade (Appendix B), and a glossary of terms used in the publication (Appendix C).

The information in this book is presented primarily at the county or district-type level. Additional information about property taxes is available in two other Department of Revenue publications. Information about individual taxing districts can be found in the 2002–03 edition of the *Oregon Property Tax Statistics Supplement*. Information about property tax exemptions can be found in the 2003–05 edition of the State of Oregon *Tax Expenditure Report*.

In recent years, there have been problems with availability of some of the property tax data the department receives from counties. These problems prevent some statewide totals from being calculated. In an effort to provide as much useful information as possible, we have included tables with missing data. Where data were missing, every effort was made to clearly identify the gaps. Totals are provided only where we have complete data for all 36 counties. In some cases, certain data discrepancies could not be resolved. The *Guide to Using the Data* section provides further discussion of the major data problems.

Overview and Highlights

Statewide Taxes Imposed and Property Values

Property taxes imposed in Oregon totaled \$3.41 billion in fiscal year 2002-03, an increase of 5 percent from the year before. This follows an increase of 7.9 percent for fiscal year 2001-02, and 7.6 percent for fiscal year 2000-01.

The increase in 2002-03 can be attributed primarily to growth in property values and new local option and bond taxes. An additional factor that influenced the growth of taxes imposed for some districts was a change in urban renewal calculations. See Appendix B for a description of the urban renewal changes.

Statewide, the real market value of property slightly exceeded \$287 billion, an increase of 4.8 percent since last year. This growth rate continues the trend of increasing property values, but it also continues the trend since 1999-00 of values increasing at a slower rate each year. Year-over-year real market value growth has not been this slow since 1989-90. The recent slowdown in value growth has also been apparent in total assessed value, the value of property subject to tax. It increased from \$210.4 billion in fiscal year 2001-02 to \$219.9 billion in fiscal year 2002-03, an increase of 4.5 percent. Assessed values generally are limited to 3 percent growth per year, so this increase above 3 percent indicates that additional value from property improvements and other exceptions more than offset the effect of properties with assessed values that declined. See the 'Historical Context' description on page 6 for more on assessed value.

Statewide, the ratio of assessed value to market value continued to decline slightly (by 0.3 percent) to 76.5% for 2002-03. For a discussion of the differences between assessed and market value, see *Appendix B: A Recent History of Oregon Property Taxation*.

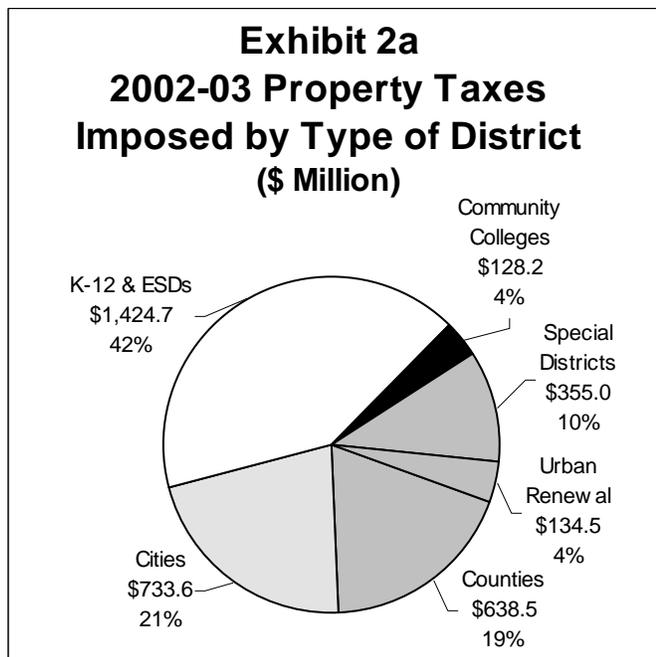
Exhibit 1			
SUMMARY OF OREGON PROPERTY VALUES AND TAXES IMPOSED			
(\$ million)			
	2001-02	2002-03	Percent Change
Real Market Value*	\$274,041.9	\$287,260.0	4.8%
Total Assessed Value*	\$210,435.1	\$219,877.9	4.5%
Net Assessed Value*	\$204,832.1	\$213,998.4	4.5%
Operating Taxes	\$2,644.8	\$2,775.2	4.9%
Bond Taxes	\$480.6	\$504.9	5.1%
Total District Taxes	\$3,125.4	\$3,280.1	4.9%
Urban Renewal Taxes	\$126.4	\$134.5	6.4%
Total, all Taxes	\$3,251.9	\$3,414.6	5.0%
* An additional \$21.2 million assessed value of unallocated utility property is taxed by the state, and the tax is then distributed back to counties. See glossary for description of net and total assessed value.			

Taxes by Type of District and by Type of Tax

The accompanying charts illustrate the composition of taxes imposed for 2002-03 by type of district and by type of property tax. Please refer to the Glossary for definitions of terms.

Type of District

Approximately 1,400 districts impose property taxes in Oregon. The accompanying chart illustrates the relative share of property taxes that each type of government imposes, with schools receiving the largest share of property tax revenue at 42 percent of the total. Cities and counties are the next largest district categories, with about 20% of the total each. Special districts, such as fire, road, water, hospital, park, and port districts represent the largest number of districts, but they only imposed 10 percent of the taxes.



Type of Tax

Property taxes are composed of four primary parts: 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 comprise the most significant part of property taxes, representing 77 percent of all property taxes imposed. The shares of taxes by type of levy did not change much from last year, but permanent rate levies did grow slightly slower than other levy types.

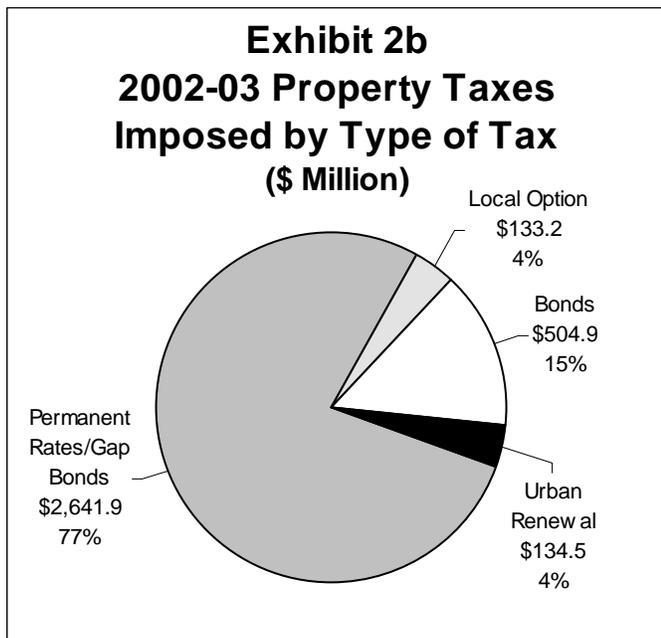


Exhibit 3
Type of Property Taxes Imposed, 2001-02 and 2002-03
By Type of District (Millions of Dollars)

TYPE OF DISTRICT	Permanent Rate/Gap			Local Option			Bond			Total		
	2001-02	2002-03	% Chg	2001-02	2002-03	% Chg	2001-02	2002-03	% Chg	2001-02	2002-03	% Chg
Counties	518.4	538.0	3.8%	57.9	58.9	1.8%	42.4	41.6	-2.0%	618.7	638.5	3.2%
Cities	629.5	661.0	5.0%	18.5	21.1	13.6%	51.0	51.5	1.0%	699.0	733.6	4.9%
K-12 & ESDs	1,009.3	1,058.1	4.8%	34.0	36.9	8.6%	294.5	329.7	12.0%	1,337.8	1,424.7	6.5%
Community Colleges	91.4	96.3	5.4%	0.0	0.0	NA	35.9	31.9	-11.0%	127.3	128.2	0.8%
Special Districts	270.3	288.5	6.7%	15.5	16.3	5.2%	56.9	50.2	-11.7%	342.7	355.0	3.6%
Total District Taxes	2,518.8	2,641.9	4.9%	126.0	133.2	5.8%	480.6	504.9	5.1%	3,125.4	3,280.1	4.9%
Urban Renewal Agencies										126.4	134.5	6.4%
TOTAL										3,251.9	3,414.6	5.0%

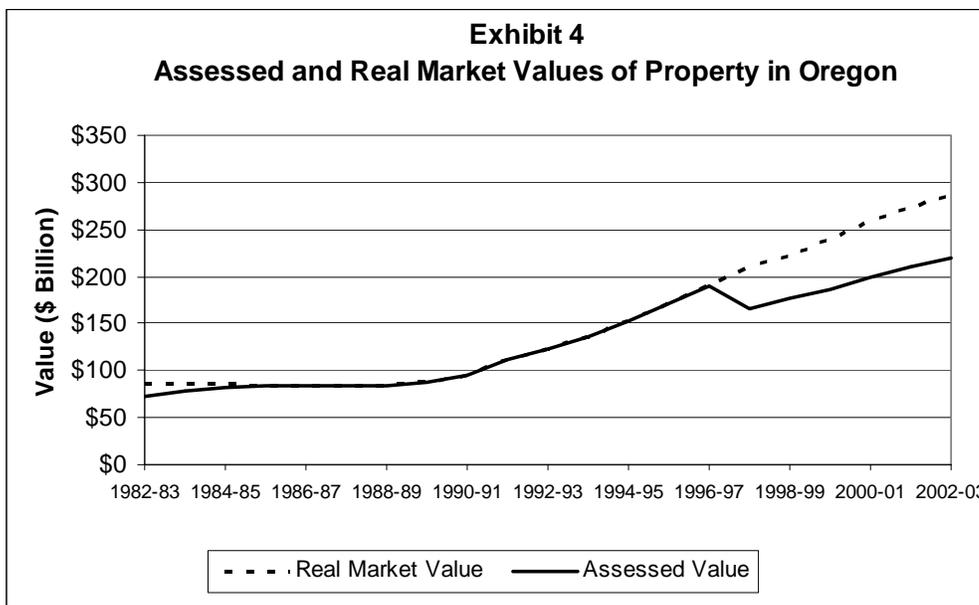
Exhibit 3 summarizes some of the changes in property taxes in fiscal year 2002-03. These include:

- Total property taxes grew by 5 percent in fiscal year 2002-03, a slower rate than last year's 7.9 percent growth. This is the slowest year-over-year growth since the Measure 50 reductions took effect in fiscal year 1997-98.
- Combined taxes from permanent rates and gap bond levies grew by 4.9 percent in fiscal year 2002-03. When only taxes from permanent rates are considered, the increase was only 4.6 percent. As expected, this increase closely matches the 4.5 percent increase in total assessed value.
- Local option taxes grew by 5.8 percent over last year, with city local option taxes increasing fastest. One city local option tax increased by over \$1 million and three other cities used local option levies that had not done so in 2001-02. Several school districts also imposed new local option levies.
- Bonds, the primary taxing vehicle for funding long-term capital projects, increased by 5.1 percent. This is significantly slower than the prior year's increase of 16.8 percent, but bond taxes still continued to grow faster than assessed values. In the fastest growing category, K-12 schools, nine districts increased their bond taxes by more than \$1 million. Two districts reduced their bond taxes by over \$1 million.
- Taxes for urban renewal grew 6.4 percent this year after increasing by 2.3 percent in 2001-02. Most urban renewal agencies increased the amount of revenue they received through property taxes. However, nine agencies raised less revenue than in 2001-02, with four of the nine voluntarily raising less than their full authority. Eight new plan areas were added in 2002-03, but two of those intentionally did not raise division of tax revenue. The new plan areas are located in Columbia, Multnomah, Marion, Linn, Klamath, Polk, and Yamhill counties. See tables F.1 and F.2 for information about specific plan areas.

One important point to consider is that statewide figures result from a wide range of individual district characteristics. For example, 181 of the roughly 1,400 districts in fiscal year 2002–03 did not impose taxes. These were mostly road, water, sanitary, or service districts. Of the districts that did impose taxes in fiscal year 2002–03, roughly 2/3rds increased taxes at a rate no faster than the growth rate of their assessed value. When large districts have substantial changes in their taxes, they can noticeably impact the statewide numbers. The largest 25 districts account for roughly half of all district property taxes imposed in fiscal year 2002–03. Information about specific districts is available in the the 2002–03 edition of the *Oregon Property Tax Statistics Supplement*.

Historical Context

Prior to 1997–98, the assessed, or taxable, value of a property in Oregon was equal to its real market value, except for a brief period in the early 1980s.¹ For 1997–98, Ballot Measure 50 redefined each property’s assessed value as 90 percent of the property’s 1995–96 assessed value, thus separating the assessed and real market value for every property. In addition, the assessed value of a property now is limited to a maximum of 3 percent growth per year. Exhibit 4 shows total assessed value growth from 1982–83 to 2002–03. After relatively modest growth through most of the 1980s, property values grew rapidly from 1989–90 through 1996–97. In fact, values during this period grew by an average annual rate of 11.6 percent.



The passage of Measure 50 in 1997 redefined assessed value. Consequently, 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 gradually each year, but not as fast as real market value. Assessed value has gradually diminished from 79.3 percent to 76.5 percent of statewide real market value.

To fully understand the growth in total assessed value, it is important to know the two possible sources of that growth: existing property and new property. The growth in assessed value for existing property is the value subject to the limit; for every property that existed in 1997–98 and remained unchanged through 2002–03, the assessed value could increase by no more than 3 percent per year. On the other hand, some properties can ex-

¹ For the years 1980 through 1984, assessed values differed from market values because the Legislature set the assessment ratio at a level below 100 percent. The ratio returned to 100 percent in 1985.

perience a decline in assessed value, such as business personal property that depreciates. New property, such as a newly constructed home, represents a new source of assessed value. Some other sources of new value include improvements, where an addition to a house significantly increases the home's value, or rezoned property, where a change in zoning laws could increase the value of a property more than 3 percent in the year that the change took place.

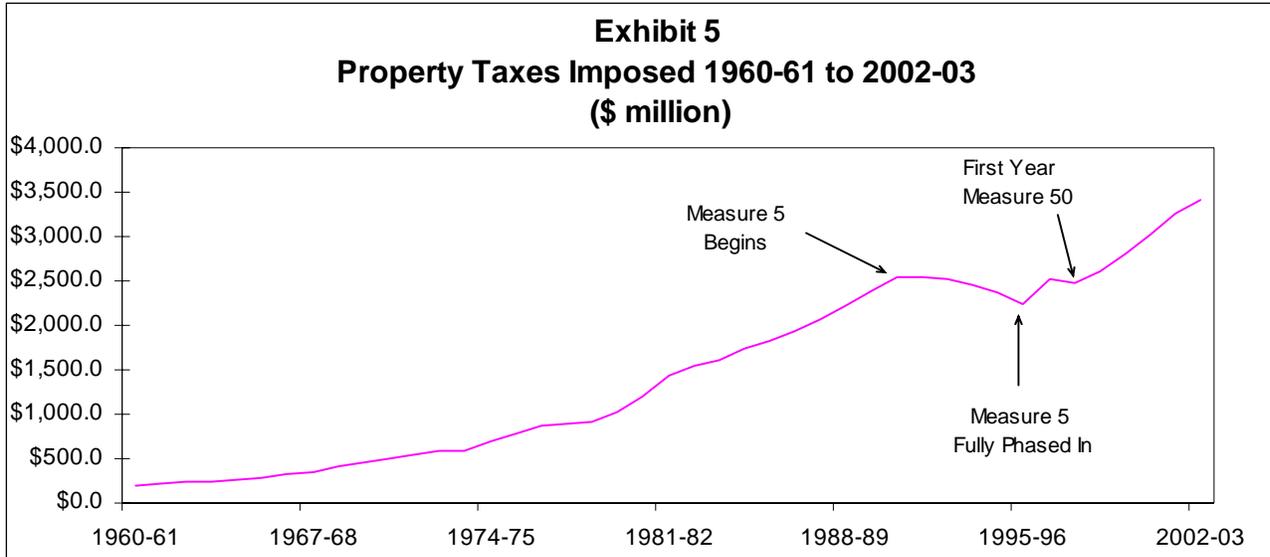
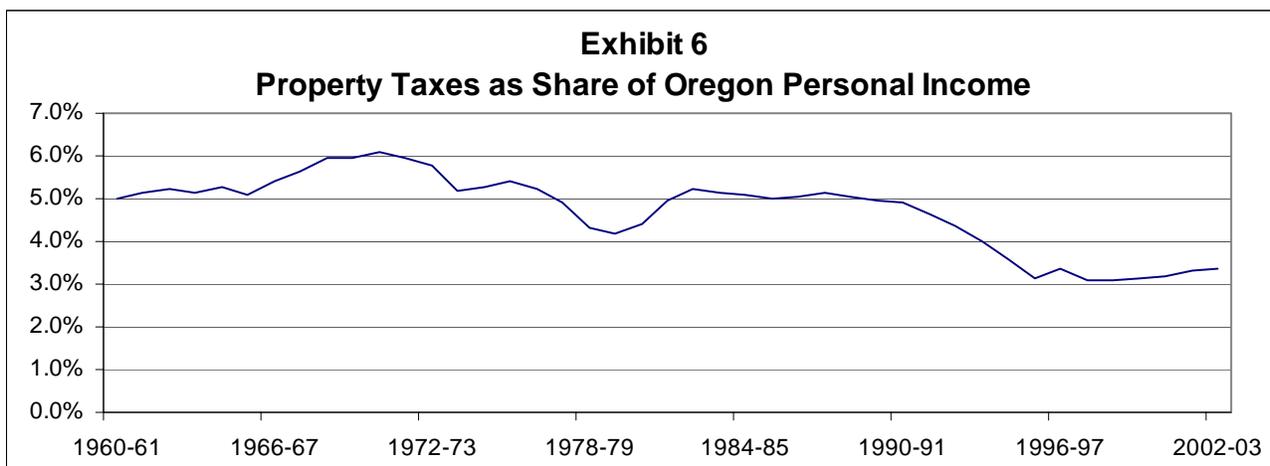


Exhibit 5 displays the growth of Oregon property taxes during the past 43 years. The chart illustrates several distinct periods. After modestly increasing up to the mid-1970s, property taxes grew more rapidly through the early 1990s. In 1990, voters passed Measure 5, and taxes from 1991-92 to 1995-96 were increasingly limited. This resulted in annual declines in taxes imposed through 1995-96. Taxes in 1996-97 increased with assessed values but continued to be restricted by the Measure 5 limitations. Measure 50's limits caused imposed taxes to fall again in fiscal year 1997-98. Since 1997-98, taxes imposed have been increasing, but are at lower levels than they would have been without the limitations.

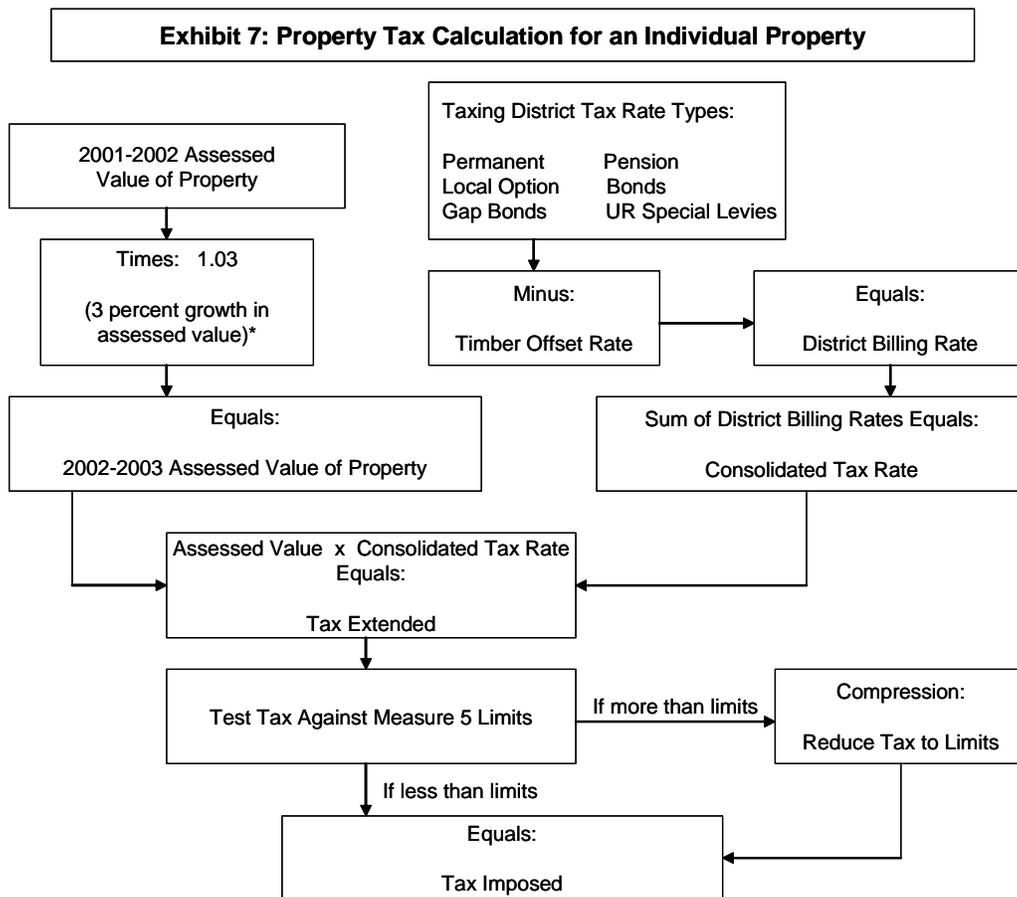


To appreciate the burden of property taxes on taxpayers, it is helpful to look at taxes in relation to personal income, which is a broad-based measure of statewide economic activity. Exhibit 6 shows the share of Oregon personal income that is represented by property taxes. The combination of increasing personal income during the 1990s, and restrictions on property taxes brought about by the two ballot measures, resulted in a decline in the

share of income represented by property taxes. This percentage decreased from over 5 percent in the 1980s to approximately 3 percent in the late 1990s. The gradual increase since 1999-00 is due to much slower income growth (3 percent in the last two years) and continuing increases in property taxes.

How Property Taxes are Determined for an Individual Property

Exhibit 7 shows the process for determining the property tax bill for an individual property. Note that the steps for calculating the billing rate are done for each taxing district in which a property is located. For example, a home may be located within six taxing districts: a county, a city, a K-12 school district, an education service district, a community college district, and a cemetery district. Each of these districts will have a billing rate, and their sum will equal the consolidated tax rate for the home. The assessed value of the home multiplied by the consolidated tax rate results in the tax extended. The nonbond taxes paid to the K-12, education service, and community college districts are subject to the Measure 5 school limit, while the nonbond taxes paid to the county, city, and cemetery are subject to the Measure 5 general government limit. If either the school or general government tax extended amount is greater than the respective Measure 5 limit allows, then the tax is reduced to the limit. In reducing the nonbond tax, the tax for each district is reduced first by reducing local option taxes to zero and then reducing nonbond taxes proportionately. The final tax (nonbond tax plus bond tax) is referred to as the tax imposed, and this is the amount the property owner must pay.



*If improvements were made to the property during 2001, 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.

Guide to Using the Data

This publication presents information about assessed and real market values and taxes imposed under Oregon's local property tax system. Because this tax system is complex, we provide this guide to help readers understand some of subtleties of the data. In some cases, similar concepts may be reported differently from one table to another to reflect nuances of the property tax system. In other cases, the use of different sources results in slight data variations across tables.

Data Sources and Problems

All the data except for the permanent rates and values for centrally assessed property are provided by the county assessors' offices. As in past years, there are occasional discrepancies in the tables as a result of inconsistencies in the data reported by counties. Some counties were unable to provide complete data due to programming problems. Rather than letting these problems prevent the publication of available information, we have provided available information in as clear a manner as possible. Because this publication is designed to be a description of the property tax system using true and correct figures, generally we have **not** included estimates when actual data were unavailable.

The data problems can be grouped into two categories: missing data and inconsistent data. Missing data are the result of counties being unable to provide the requested information. The most notable problem areas pertain to exempt or specially assessed property and property values by property class (residential, commercial, etc.). NA in tables B and C denotes missing data. Totals are not reported where we do not have all of the components.

Assessed Value

Assessed value is reported in both a total and a net amount. The difference between these two values lies in the treatment of state fish and wildlife property, nonprofit housing property, and urban renewal excess values. Table A.3 shows both the total and net assessed values, and how they relate to one another. Net assessed value is used in calculating tax rates, and for calculating taxes imposed for taxing districts. It is calculated by adding nonprofit housing values and state fish and wildlife values to total assessed value, then subtracting urban renewal excess value. Both state fish and wildlife property and nonprofit housing property values are added to total assessed value because the state makes payments in lieu of property taxes on these properties. Net assessed value does not include urban renewal excess value because property tax revenues from excess value go to urban renewal agencies instead of tax districts for the purpose of eliminating blighted areas. See Appendix B for more on how urban renewal financing works.

The assessed value of unallocated utilities is reported only in certain tables, depending on the level of detail. These small railcar utility properties, which represent a small piece of total value, cannot be attributed to specific counties. Consequently, tables presenting county breakdowns do not include the unallocated value, unless it is listed at the bottom of the table. Also, assessors do not use this value when computing tax rates. Owners of these utilities pay taxes to the state, which then distributes the money to counties.

Taxes Extended and Imposed

Urban renewal revenues generally are not included in the tax extended or tax imposed figures in the detail tables. However, they are included in the *Introduction* and *Overview and Highlights* sections, and in tables F.1, F.2, G.1, and G.2.

Table Changes and Clarifications:

- A.1-A.2 Districts are counted once, even if they cross county borders. In years prior to fiscal year 2000-01, districts that crossed county lines (known as joint districts) were counted once for each portion of the district that was in a different county.
- B.2 Changes in the numbers from one year to the next may be partially due to re-classification of properties by the counties for reporting purposes. The last part of this table, which in the past showed statewide total assessed value by property class, is not included this year because some of the detailed class data was missing.
- B.3 The values reported include the adjustments to utility values from supervisory orders. These adjustments are intended to be made before tax rolls are certified. In the past, the adjustments from supervisory orders were not included.
- D.1-D.2 'Tax to Extend' means the amount of district tax calculated for extension to accounts. It does not include the effects of individual account rounding or tax reductions to meet constitutional limitations.
- D.3-D.4 These tables report tax actually extended to accounts along with tax imposed and the loss due to tax limitations.
- Appendix A Permanent rate authority includes rate reductions mandated by SB 123 in the 1999 legislative session.

TABLE A.1 REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 2001-02 AND FY 2001-03
BY TYPE OF TAXING DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT TYPE	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (NAV)-----			-----PROPERTY TAX IMPOSED-----			-----AVERAGE TAX RATE(\$/1000)-----			
		FY01-02	FY02-03	% Chng	FY01-02	FY02-03	% Chng	FY01-02	FY02-03	% Chng	---NAV BASE---		---RMV BASE---	
											FY01-02	FY02-03	FY01-02	FY02-03
COUNTY	40	274,038,679	287,254,986	4.8	204,829,854	213,994,931	4.5	618,693	638,477	3.2	3.02	2.98	2.26	2.22
CITY	240	178,482,972	187,231,946	4.9	130,446,757	135,848,248	4.1	699,023	733,624	4.9	5.36	5.40	3.92	3.92
SCHOOL	229	274,013,211	287,227,506	4.8	204,854,776	214,010,136	4.5	1,270,157	1,354,048	6.6	6.20	6.33	4.64	4.71
EDUCATION SERVICE	22	274,009,971	287,206,943	4.8	204,852,534	213,997,950	4.5	67,594	70,645	4.5	0.33	0.33	0.25	0.25
COMMUNITY COLLEGE	17	267,908,498	282,505,675	5.4	200,149,200	210,220,866	5.0	127,259	128,241	0.8	0.64	0.61	0.48	0.45
CEMETERY	63	14,035,007	14,903,096	6.2	11,383,608	12,258,901	7.7	1,478	1,563	5.8	0.13	0.13	0.11	0.10
FIRE	267	117,726,459	124,180,730	5.5	90,186,273	95,487,419	5.9	162,118	171,345	5.7	1.80	1.79	1.38	1.38
HOSPITAL	38	45,147,606	48,183,362	6.7	35,511,189	37,659,403	6.0	16,405	17,094	4.2	0.46	0.45	0.36	0.35
PARK	47	58,491,621	61,717,689	5.5	44,471,361	47,089,983	5.9	41,927	44,304	5.7	0.94	0.94	0.72	0.72
PORT	23	162,195,511	169,267,154	4.4	117,395,439	122,356,772	4.2	13,406	13,027	-2.8	0.11	0.11	0.08	0.08
ROAD	129	39,049,473	37,669,217	-3.5	29,691,327	28,508,083	-4.0	5,555	5,867	5.6	0.19	0.21	0.14	0.16
SANITARY	48	47,285,165	49,758,818	5.2	34,793,774	36,753,122	5.6	1,058	1,059	0.2	0.03	0.03	0.02	0.02
WATER SUPPLY	98	41,259,536	42,748,284	3.6	31,078,423	32,407,857	4.3	6,229	6,069	-2.6	0.20	0.19	0.15	0.14
WATER CONTROL	37	40,288,246	38,606,509	-4.2	31,684,153	30,349,960	-4.2	1,359	1,395	2.6	0.04	0.05	0.03	0.04
VECTOR CONTROL	14	55,336,328	59,137,974	6.9	41,627,737	44,308,747	6.4	2,253	2,455	9.0	0.05	0.06	0.04	0.04
SERVICE	36	184,289,705	201,032,785	9.1	134,390,295	146,345,102	8.9	32,380	30,763	-5.0	0.24	0.21	0.18	0.15
OTHER	51	217,306,636	227,749,647	4.8	160,304,266	166,833,102	4.1	58,538	60,086	2.6	0.37	0.36	0.27	0.26
TOTAL	1,399	274,041,929	287,259,968	4.8	204,832,096	213,998,432	4.5	3,125,431	3,280,065	4.9	15.26	15.33	11.40	11.42

NOTES: The category "Other" includes taxing districts such as library, transit, and public utility districts.
Tax rates are applied to net assessed value, which includes nonprofit housing value and state fish and wildlife value but excludes urban renewal excess value.
Property taxes imposed excludes special assessments and taxes allocated to urban renewal agencies.
Districts that cross county borders are counted only once rather than counting each county portion of a district separately.
Statewide value totals exceed the values taxable by county districts because some property is not part of any county tax district.

TABLE A.2 REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 2001-02 AND FY 2002-03
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (NAV)-----			-----PROPERTY TAX IMPOSED-----			----AVERAGE TAX RATE(\$/1000)-----			
		FY01-02	FY02-03	% Chng	FY01-02	FY02-03	% Chng	FY01-02	FY02-03	% Chng	---NAV BASE---		---RMV BASE---	
											FY01-02	FY02-03	FY01-02	FY02-03
BAKER	23	1,041,297	1,046,981	0.5	879,180	889,104	1.1	11,884	12,150	2.2	13.52	13.67	11.41	11.60
BENTON	34	5,678,628	6,051,348	6.6	4,660,586	4,860,981	4.3	66,655	69,819	4.7	14.30	14.36	11.74	11.54
CLACKAMAS	102	30,976,502	32,394,752	4.6	22,666,022	23,967,162	5.7	341,817	359,467	5.2	15.08	15.00	11.03	11.10
CLATSOP	47	4,233,549	4,352,311	2.8	3,308,497	3,424,765	3.5	41,509	42,654	2.8	12.55	12.45	9.80	9.80
COLUMBIA	31	3,428,973	3,580,601	4.4	2,731,134	2,873,396	5.2	35,087	37,304	6.3	12.85	12.98	10.23	10.42
COOS	55	3,505,472	3,602,983	2.8	2,975,586	3,079,716	3.5	38,320	40,004	4.4	12.88	12.99	10.93	11.10
CROOK	16	1,107,932	1,216,604	9.8	919,322	992,805	8.0	13,211	14,140	7.0	14.37	14.24	11.92	11.62
CURRY	43	1,848,906	1,980,398	7.1	1,664,146	1,752,353	5.3	14,796	15,574	5.3	8.89	8.89	8.00	7.86
DESCHUTES	65	12,704,705	14,283,430	12.4	9,476,924	10,221,834	7.9	128,778	145,609	13.1	13.59	14.24	10.14	10.19
DOUGLAS	99	6,033,333	6,214,322	3.0	4,917,323	5,110,328	3.9	55,565	57,516	3.5	11.30	11.25	9.21	9.26
GILLIAM	12	269,729	259,165	-3.9	218,702	213,857	-2.2	2,676	2,617	-2.2	12.24	12.24	9.92	10.10
GRANT	27	427,095	420,441	-1.6	325,912	333,761	2.4	5,111	5,229	2.3	15.68	15.67	11.97	12.44
HARNEY	16	449,174	444,251	-1.1	330,217	341,689	3.5	4,613	4,720	2.3	13.97	13.81	10.27	10.62
HOOD RIVER	17	1,545,467	1,586,076	2.6	1,110,396	1,153,439	3.9	13,811	14,650	6.1	12.44	12.70	8.94	9.24
JACKSON	35	13,401,302	14,817,809	10.6	10,086,117	10,583,880	4.9	135,947	142,245	4.6	13.48	13.44	10.14	9.60
JEFFERSON	16	1,302,582	1,300,382	-0.2	1,009,251	968,839	-4.0	15,535	16,366	5.3	15.39	16.89	11.93	12.59
JOSEPHINE	10	4,434,914	4,801,493	8.3	3,742,854	3,924,305	4.8	34,512	36,219	4.9	9.22	9.23	7.78	7.54
KLAMATH	70	3,709,104	4,107,504	10.7	3,085,128	3,387,371	9.8	34,803	38,191	9.7	11.28	11.27	9.38	9.30
LAKE	22	480,005	501,408	4.5	372,837	394,155	5.7	5,330	5,637	5.8	14.30	14.30	11.10	11.24
LANE	69	22,850,111	23,013,225	0.7	17,837,562	18,476,660	3.6	258,977	273,273	5.5	14.52	14.79	11.33	11.87
LINCOLN	70	5,266,033	5,344,289	1.5	4,169,922	4,305,971	3.3	55,700	57,365	3.0	13.36	13.32	10.58	10.73
LINN	47	6,515,822	6,692,735	2.7	5,279,396	5,455,906	3.3	76,375	78,165	2.3	14.47	14.33	11.72	11.68
MALHEUR	36	1,473,008	1,446,136	-1.8	1,207,792	1,231,270	1.9	14,177	14,778	4.2	11.74	12.00	9.62	10.22
MARION	65	16,665,678	17,573,591	5.4	12,697,728	13,324,345	4.9	204,076	215,401	5.5	16.07	16.17	12.25	12.26
MORROW	24	1,165,315	1,326,365	13.8	991,032	1,148,840	15.9	16,485	19,045	15.5	16.63	16.58	14.15	14.36
MULTNOMAH	45	61,217,387	63,415,110	3.6	41,741,383	42,352,620	1.5	796,138	815,510	2.4	19.07	19.26	13.01	12.86
POLK	25	3,512,179	3,630,674	3.4	2,813,164	2,937,185	4.4	42,739	43,855	2.6	15.19	14.93	12.17	12.08
SHERMAN	11	190,522	207,234	8.8	171,179	188,677	10.2	2,808	3,214	14.4	16.41	17.03	14.74	15.51
TILLAMOOK	46	3,135,497	3,209,276	2.4	2,504,056	2,613,445	4.4	25,016	27,101	8.3	9.99	10.37	7.98	8.44
UMATI LLA	61	3,903,487	4,218,068	8.1	3,041,817	3,431,150	12.8	47,978	52,801	10.1	15.77	15.39	12.29	12.52
UNI ON	33	1,274,705	1,284,959	0.8	1,027,776	1,049,519	2.1	14,030	14,144	0.8	13.65	13.48	11.01	11.01
WALLOWA	21	604,301	608,197	0.6	456,761	466,028	2.0	5,671	5,970	5.3	12.42	12.81	9.38	9.82
WASCO	23	1,602,308	1,593,801	-0.5	1,232,169	1,270,906	3.1	20,595	21,208	3.0	16.71	16.69	12.85	13.31
WASHING TON	42	42,641,803	45,004,178	5.5	30,911,244	32,749,600	5.9	483,329	512,910	6.1	15.64	15.66	11.33	11.40
WHEELER	9	109,136	104,329	-4.4	71,582	76,082	6.3	1,188	1,252	5.3	16.60	16.45	10.89	12.00
YAMHILL	32	5,335,969	5,625,565	5.4	4,197,398	4,446,493	5.9	60,191	63,965	6.3	14.34	14.39	11.28	11.37
TOTAL	1,399	274,041,929	287,259,968	4.8	204,832,096	213,998,432	4.5	3,125,431	3,280,065	4.9	15.26	15.33	11.40	11.42

NOTES: Tax rates are applied to net assessed value. It includes nonprofit housing value and state fish and wildlife value. It excludes urban renewal excess value.

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

Districts that cross county borders are counted only once rather than counting each county portion of a district separately.

TABLE A.3 TOTAL ASSESSED VALUE OF PROPERTY AND NET ASSESSED VALUE OF PROPERTY, FY 2002-03
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
BAKER	888,938	0	166	0	889,104
BENTON	4,878,190	49	0	17,259	4,860,981
CLACKAMAS	25,148,047	5,403	0	1,186,289	23,967,162
CLATSOP	3,463,040	0	225	38,499	3,424,765
COLUMBIA	2,903,926	673	1,524	32,727	2,873,396
COOS	3,178,855	0	0	99,140	3,079,716
CROOK	992,805	0	0	0	992,805
CURRY	1,751,621	731	0	0	1,752,353
DESCHUTES	10,354,948	2,974	0	136,089	10,221,834
DOUGLAS	5,250,719	0	0	140,392	5,110,328
GILLIAM	212,314	1,543	0	0	213,857
GRANT	333,411	0	350	0	333,761
HARNEY	341,689	0	0	0	341,689
HOOD RIVER	1,179,714	0	0	26,275	1,153,439
JACKSON	11,115,316	8,859	17	540,312	10,583,880
JEFFERSON	968,839	0	0	0	968,839
JOSEPHINE	4,019,027	1,427	0	96,149	3,924,305
KLAMATH	3,406,169	1,916	627	21,341	3,387,371
LAKE	393,285	336	535	0	394,155
LANE	18,690,110	7,317	0	220,767	18,476,660
LINCOLN	4,668,314	0	19	362,362	4,305,971
LINN	5,533,236	0	0	77,330	5,455,906
MALHEUR	1,230,005	1,189	76	0	1,231,270
MARION	13,913,480	1,707	0	590,842	13,324,345
MORROW	1,148,836	0	3	0	1,148,840
MULTNOMAH	44,318,919	22,884	561	1,989,744	42,352,620
POLK	2,937,185	0	0	0	2,937,185
SHERMAN	188,650	0	27	0	188,677
TILLAMOOK	2,613,445	0	0	0	2,613,445
UMATI LLA	3,450,110	0	142	19,102	3,431,150
UNI ON	1,060,265	0	769	11,515	1,049,519
WALLOWA	465,504	0	524	0	466,028
WASCO	1,313,970	0	0	43,064	1,270,906
WASHI NGTON	33,039,658	0	0	290,058	32,749,600
WHEELER	75,447	635	0	0	76,082
YAMHILL	4,449,878	0	0	3,386	4,446,493
STATEWIDE	219,877,864	57,644	5,565	5,942,641	213,998,432

NOTES: Net assessed value is the value to which tax rates are applied. It includes non-profit housing and state fish and wildlife value and excludes urban renewal excess value.

Assessed values shown do not include \$21.2 million of unallocated railcar value taxed by the state.

TABLE A.4 TOTAL REAL MARKET VALUE (RMV) AND TOTAL ASSESSED VALUE (AV) OF PROPERTY, FY 2002-03
BY COUNTY AND TYPE OF PROPERTY (THOUSANDS OF DOLLARS)

COUNTY	-----REAL PROPERTY-----		-----PERSONAL PROPERTY-----		--MANUFACTURED STRUCTURES*--		-----PUBLIC UTILITIES-----		-----TOTAL-----	
	RMV	AV	RMV	AV	RMV	AV	RMV	AV	RMV	AV
BAKER	830,095	674,789	24,616	24,595	7,538	6,763	184,732	182,791	1,046,981	888,938
BENTON	5,701,379	4,536,737	171,599	171,599	50,422	48,313	127,948	127,164	6,051,348	4,878,190
CLACKAMAS	30,614,000	23,380,017	714,773	714,746	247,489	236,104	818,490	817,180	32,394,752	25,148,047
CLATSOP	4,100,081	3,217,195	94,999	94,993	34,496	28,292	122,735	122,560	4,352,311	3,463,040
COLUMBIA	3,016,723	2,366,126	66,489	65,534	156,769	131,984	340,621	340,282	3,580,601	2,903,926
COOS	3,267,550	2,852,825	92,458	92,161	82,132	74,541	160,842	159,328	3,602,983	3,178,855
CROOK	1,097,138	898,352	30,555	30,555	39,382	14,509	49,529	49,390	1,216,604	992,805
CURRY	1,843,386	1,619,950	36,510	36,507	70,933	66,032	29,569	29,132	1,980,398	1,751,621
DESCHUTES	13,464,517	9,670,204	289,240	289,037	194,425	69,739	335,247	325,968	14,283,430	10,354,948
DOUGLAS	5,459,217	4,503,782	197,371	197,289	157,170	149,735	400,563	399,913	6,214,322	5,250,719
GILLIAM	168,233	125,729	17,449	17,449	8,680	5,375	64,803	63,761	259,165	212,314
GRANT	390,065	304,110	11,946	11,943	6,034	5,249	12,375	12,108	420,421	333,411
HARNEY	352,539	275,822	8,539	8,539	30,734	5,138	52,439	52,190	444,251	341,689
HOOD RIVER	1,458,556	1,068,337	33,061	33,054	26,692	11,329	67,767	66,994	1,586,076	1,179,714
JACKSON	13,465,916	9,872,749	443,024	418,087	377,674	351,225	531,194	473,254	14,817,809	11,115,316
JEFFERSON	992,468	692,571	20,575	20,572	44,515	13,242	242,824	242,454	1,300,382	968,839
JOSEPHINE	4,449,478	3,676,140	80,773	80,765	129,066	119,946	142,176	142,176	4,801,493	4,019,027
KLAMATH	3,281,429	2,585,610	104,751	104,727	81,410	78,975	639,914	636,856	4,107,504	3,406,169
LAKE	406,309	319,231	10,924	10,923	27,657	6,842	56,518	56,289	501,408	393,285
LANE	21,363,156	17,108,930	636,391	618,865	407,059	376,117	606,619	586,197	23,013,225	18,690,110
LINCOLN	4,975,885	4,313,275	116,839	116,817	103,689	90,591	147,876	147,631	5,344,289	4,668,314
LINN	6,080,802	4,951,801	207,901	207,900	150,156	121,634	253,876	251,900	6,692,735	5,533,236
MALHEUR	1,230,802	1,017,423	43,687	43,687	45,732	43,212	125,915	125,684	1,446,136	1,230,005
MARION	16,302,667	12,655,791	440,890	440,513	242,938	231,866	587,096	585,310	17,573,591	13,913,480
MORROW	663,639	493,961	17,774	17,774	28,236	21,760	616,715	615,341	1,326,365	1,148,836
MULTNOMAH	57,989,876	38,987,970	2,587,528	2,562,465	92,468	89,724	2,745,238	2,678,761	63,415,110	44,318,919
POLK	3,428,776	2,738,506	55,246	54,940	51,410	49,434	95,242	94,305	3,630,674	2,937,185
SHERMAN	119,803	103,616	1,210	1,210	8,954	7,297	77,268	76,527	207,234	188,650
TILLAMOOK	3,040,706	2,455,691	32,498	32,087	53,177	42,813	82,894	82,855	3,209,276	2,613,445
UMATI LLA	3,088,784	2,472,951	104,231	104,281	165,120	51,801	859,933	854,009	4,218,068	3,450,110
UNION	1,143,198	921,531	34,933	34,933	10,564	9,587	96,264	94,215	1,284,959	1,060,265
WALLOWA	527,034	389,124	9,097	9,097	16,718	11,935	55,349	55,349	608,197	465,504
WASCO	1,313,032	1,091,603	38,620	38,620	73,348	16,777	168,802	166,970	1,593,801	1,313,970
WASHINGTON	41,884,266	29,932,210	1,771,729	1,771,620	159,806	150,510	1,188,377	1,185,317	45,004,178	33,039,658
WHEELER	90,848	68,212	713	682	7,038	883	5,731	5,669	104,329	75,447
YAMHILL	5,214,919	4,046,825	141,587	141,577	107,677	100,626	161,382	160,850	5,625,565	4,449,878
TOTAL	262,817,272	196,389,698	8,690,524	8,620,138	3,497,307	2,839,902	12,254,865	12,066,682	287,259,968	219,877,864

* Due to inconsistencies in information reported by counties, manufactured structure values reported here are slightly different from those reported on Table B.1

NOTES: Assessed values of public utilities do not include \$21.2 million in value taxed by the state.
Parts may not add up to totals due to reporting methods of counties.

TABLE A.5 ASSESSED VALUE REDUCTIONS RESULTING FROM BOARD OF PROPERTY TAX APPEALS ACTIONS (BOPTA), FY 01-02, BY COUNTY

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 % of Total Appealed Value	Reduction as a % of Total Value
Baker	27	1,109,614	963,559	11	146,055	13.16%	0.016%
Benton	175	43,922,082	41,746,851	67	2,175,231	4.95%	0.045%
Clackamas	788	417,166,366	400,646,792	313	16,519,574	3.96%	0.066%
Clatsop	150	33,611,573	31,988,474	39	1,623,099	4.83%	0.047%
Columbia	55	44,699,430	42,483,860	36	2,215,570	4.96%	0.076%
Coos	108	18,187,031	17,062,273	53	1,124,758	6.18%	0.035%
Crook	10	10,789,940	10,762,220	4	27,720	0.26%	0.003%
Curry	57	9,869,550	9,529,350	30	340,200	3.45%	0.019%
Deschutes	545	128,077,674	120,689,849	177	7,387,825	5.77%	0.071%
Douglas	63	91,775,582	89,459,497	18	2,316,085	2.52%	0.044%
Gilliam	0	0	0	0	0	0.00%	0.000%
Grant	17	4,046,921	3,771,817	9	275,104	6.80%	0.083%
Harney	15	1,136,793	908,997	12	227,796	20.04%	0.067%
Hood River	33	19,566,995	19,353,775	7	213,220	1.09%	0.018%
Jackson	167	127,653,770	124,275,700	62	3,378,070	2.65%	0.030%
Jefferson	22	4,921,749	4,828,200	6	93,549	1.90%	0.010%
Josephine	57	20,904,820	20,490,644	18	414,176	1.98%	0.010%
Klamath	13	6,875,529	6,476,119	4	399,410	5.81%	0.012%
Lake	13	931,028	870,717	5	60,311	6.48%	0.015%
Lane	1,203	324,915,228	298,661,196	567	26,254,032	8.08%	0.140%
Lincoln	276	248,010,510	244,000,270	160	4,010,240	1.62%	0.086%
Linn	167	53,566,873	47,167,250	54	6,399,623	11.95%	0.116%
Malheur	7	2,373,329	2,373,329	0	0	0.00%	0.000%
Marion	373	134,733,773	129,158,115	126	5,575,658	4.14%	0.040%
Morrow	7	1,478,880	1,478,880	0	0	0.00%	0.000%
Multnomah	1,731	1,416,686,400	1,392,423,823	442	24,262,577	1.71%	0.055%
Polk	54	10,800,095	10,417,624	24	382,471	3.54%	0.013%
Sherman	0	0	0	0	0	0.00%	0.000%
Tillamook	123	13,363,384	12,195,071	50	1,168,313	8.74%	0.045%
Umatilla	62	19,594,600	18,933,080	12	661,520	3.38%	0.019%
Union	9	1,712,267	1,658,645	4	53,622	3.13%	0.005%
Walla Walla	29	2,859,960	2,799,380	8	60,580	2.12%	0.013%
Wasco	61	13,727,819	13,243,557	18	484,262	3.53%	0.037%
Washington	827	752,591,346	731,378,722	268	21,212,624	2.82%	0.064%
Wheeler	0	0	0	0	0	0.00%	0.000%
Yamhill	65	11,891,056	10,852,712	22	1,038,344	8.73%	0.023%
Total	7,309	3,993,551,967	3,863,050,348	2,626	130,501,619	3.27%	0.059%
APPEALS BY PROPERTY TYPE							
Manufactured Structures, Residential	5,221	719,604,348	675,337,222	2,070	44,267,126	6.15%	
Commercial, Industrial, Multi-Family	1,497	2,921,937,890	2,856,846,557	299	65,091,333	2.23%	
Farm/Forest	243	41,905,445	37,222,048	72	4,683,397	11.18%	
Personal Property	348	310,104,284	293,644,521	185	16,459,763	5.31%	

Note: Data compiled by Oregon Department of Revenue from information provided by counties.
 "Number of Accounts Appealed" does not include withdrawn petitions.

TABLE B.1 SUMMARY OF TOTAL ASSESSED VALUE OF LOCALLY AND CENTRALLY ASSESSED (UTILITY) PROPERTY, FY 2002-03 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY CLASS

COUNTY	RESIDENTIAL	COMMERCIAL/ MULTI HOUSING	INDUSTRIAL	TRACT	FARM/FOREST	RECREATION/ MISC	PERSONAL	MANUFACTURED STRUCTURES	UTILITIES	TOTAL ALL CLASSES
BAKER	261,095	67,650	105,193	76,976	151,994	12,047	24,595	6,763	182,791	889,104
BENTON	2,157,539	609,057	589,776	667,037	315,486	7,392	171,599	48,313	127,164	4,693,363
CLACKAMAS	14,896,250	3,476,054	1,588,298	1,372,311	1,595,802	451,304	714,746	236,104	817,180	25,148,047
CLATSOP	1,872,169	453,300	288,049	54,263	485,176	64,237	94,993	28,292	122,560	3,463,040
COLUMBIA	809,442	165,601	295,839	650,461	442,869	11,537	53,882	134,012	340,282	2,903,926
COOS	1,706,401	524,280	151,216	54,861	365,104	51,103	92,174	74,583	159,328	3,179,051
CROOK	363,968	93,440	82,832	144,708	148,173	65,231	30,555	14,509	49,390	992,805
CURRY	958,810	290,666	38,302	197,911	133,396	865	36,507	66,032	29,132	1,751,621
DESCHUTES	3,458,556	1,481,662	423,546	2,453,523	308,789	1,544,128	289,037	69,739	325,968	10,354,948
DOUGLAS	2,549,705	675,367	320,876	136,166	779,608	42,060	197,289	149,735	399,939	5,250,745
GILLIAM	23,715	6,222	23,549	2,877	73,481	98	17,449	1,163	63,761	212,314
GRANT	78,633	38,950	14,598	75,639	89,859	6,432	11,943	5,249	12,108	333,411
HARNEY	91,194	44,562	15,234	22,776	101,079	978	8,539	5,138	52,190	341,689
HOOD RIVER	307,001	168,099	82,922	294,386	208,714	7,216	33,054	11,329	66,994	1,179,714
JACKSON	4,932,016	2,070,526	514,538	1,631,123	719,875	4,638	418,087	351,225	473,255	11,115,282
JEFFERSON	337,439	81,352	43,517	143,309	86,439	155	20,572	13,242	242,454	968,478
JOSEPHINE	1,058,775	553,444	119,283	1,447,842	486,604	10,191	80,765	119,946	142,176	4,019,027
KLAMATH	1,615,074	423,557	186,245	132,755	234,650	64,367	93,968	80,607	636,858	3,468,082
LAKE	76,138	32,487	13,344	50,921	128,430	17,911	10,923	6,842	56,289	393,285
LANE	8,955,117	2,836,395	1,854,390	2,103,492	956,665	402,870	618,865	376,117	586,197	18,690,110
LINCOLN	2,738,438	774,633	210,505	296,826	289,887	3,004	116,817	90,591	147,631	4,668,333
LINN	1,785,270	593,780	714,991	905,110	948,115	4,536	207,900	121,634	251,900	5,533,236
MALHEUR	265,450	161,026	155,184	127,160	282,376	26,228	43,687	43,212	125,684	1,230,005
MARION	6,396,262	2,581,608	1,198,519	1,474,395	960,445	629,872	440,513	231,866	0	13,913,480
MORROW	93,508	28,653	119,067	44,753	202,204	5,776	17,774	21,760	615,341	1,148,836
MULTNOMAH	25,214,120	10,748,402	2,566,205	300,090	282,545	0	2,440,556	88,801	2,678,772	44,319,491
POLK	1,569,950	272,360	105,209	274,833	514,337	1,817	54,940	49,434	94,305	2,937,185
SHERMAN	12,919	12,705	5,381	1,487	67,850	0	1,210	10,572	76,527	188,650
TILLAMOOK	1,808,608	195,547	79,490	178,915	184,355	8,776	32,087	42,813	82,855	2,613,445
UMATILLA	917,475	325,638	327,552	240,834	445,842	30,612	104,281	203,408	854,009	3,449,651
UNIION	414,055	129,235	29,538	114,250	214,882	20,340	34,933	9,587	94,215	1,061,035
WALLOWA	106,098	48,765	5,181	65,041	104,981	58,559	9,075	17,568	55,349	470,616
WASCO	493,570	199,205	59,650	98,808	185,148	55,797	38,620	16,203	166,970	1,313,970
WASHINGTON	18,007,715	7,061,790	2,917,922	945,554	999,213	0	1,771,620	150,497	1,185,317	33,039,630
WHEELER	13,928	3,339	0	13,263	30,315	1,853	682	5,183	5,669	74,233
YAMHILL	1,734,089	511,379	527,215	567,413	706,444	285	141,577	100,626	160,850	4,449,878
UNALLOCATED UTILITIES									21,243	21,243
GRAND TOTAL	108,080,493	37,740,734	15,773,157	17,362,067	14,231,134	3,612,214	8,475,810	3,002,696	11,502,654	219,780,958

NOTES: Value totals differ slightly from values reported elsewhere due to differences in data sources.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

BAKER COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	880	866	-1.6	8,313,929	8,152,224	-1.9	9,448	9,414
UNIMPROVED COMMERCIAL LAND	197	212	7.6	1,772,855	2,031,322	14.6	8,999	9,582
UNIMPROVED INDUSTRIAL LAND	114	114	0.0	860,785	1,092,538	26.9	7,551	9,584
UNIMPROVED TRACT LAND	487	480	-1.4	6,983,754	6,877,508	-1.5	14,340	14,328
UNIMPROVED FARM AND RANGE LAND	147	148	0.7	567,553	591,156	4.2	3,861	3,994
UNIMPROVED NON-EFU FARM AND RANGE LAND	83	87	4.8	182,934	224,744	22.9	2,204	2,583
UNIMPROVED EFU FARM AND RANGE LAND	2,425	2,427	0.1	20,844,059	21,271,437	2.1	8,595	8,764
HIGHEST AND BEST USE FOREST LAND	191	193	1.0	506,282	513,032	1.3	2,651	2,658
DESIGNATED FOREST LAND	101	100	-1.0	141,236	141,021	-0.2	1,398	1,410
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	514	519	1.0	2,169,261	2,258,708	4.1	4,220	4,352
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	5,139	5,146	0.1	42,342,648	43,153,690	1.9	8,239	8,386
IMPROVED RESIDENTIAL PROPERTY	4,609	4,608	0.0	243,676,510	252,942,599	3.8	52,870	54,892
IMPROVED COMMERCIAL PROPERTY	481	464	-3.5	54,137,133	55,801,302	3.1	112,551	120,261
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	111	109	-1.8	7,269,237	7,674,984	5.6	65,489	70,413
IMPROVED INDUSTRIAL PROPERTY (STATE)	3	3	0.0	92,881,326	96,425,522	3.8	30,960,442	32,141,841
IMPROVED TRACT PROPERTY	881	881	0.0	67,754,612	70,098,879	3.5	76,906	79,567
IMPROVED FARM AND RANGE PROPERTY	39	39	0.0	1,927,875	2,045,510	6.1	49,433	52,449
IMPROVED FARM AND RANGE UNZONED PROPERTY	116	117	0.9	9,177,398	9,852,831	7.4	79,116	84,212
IMPROVED FARM AND RANGE ZONED PROPERTY	1,238	1,251	1.1	104,872,838	109,441,996	4.4	84,712	87,484
HIGHEST AND BEST USE FOREST PROPERTY	73	72	-1.4	1,386,222	1,438,727	3.8	18,989	19,982
DESIGNATED FOREST PROPERTY	78	80	2.6	6,053,784	6,473,831	6.9	77,613	80,923
MULTIPLE HOUSING PROPERTY	120	121	0.8	10,185,651	9,817,709	-3.6	84,880	81,138
RECREATION PROPERTY	240	243	1.3	6,365,778	6,708,106	5.4	26,524	27,605
IMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	179	332	85.5	1,579,441	2,913,618	84.5	8,824	8,776
TOTAL IMPROVED PROPERTIES	8,168	8,320	1.9	607,267,805	631,635,614	4.0	74,347	75,918
PERSONAL PROPERTY	369	446	20.9	25,985,870	24,594,510	-5.4	70,422	55,145
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	535	528	-1.3	6,846,944	6,763,323	-1.2	12,798	12,809
TOTAL MANUFACTURED STRUCTURES	535	528	-1.3	6,846,944	6,763,323	-1.2	12,798	12,809
OTHER	0	10	NA	0	166,168	NA	NA	16,617
UTILITIES	895	943	5.4	196,575,328	182,790,599	-7.0	219,637	193,839
GRAND TOTAL	15,106	15,393	1.9	879,018,595	889,103,904	1.1	58,190	57,760

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

BENTON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	1,905	2,218	16.4	59,259,483	110,253,350	86.1	31,107	49,708
UNIMPROVED COMMERCIAL LAND	130	133	2.3	10,905,775	12,938,033	18.6	83,891	97,278
UNIMPROVED INDUSTRIAL LAND	117	118	0.9	14,629,377	16,188,918	10.7	125,037	137,194
UNIMPROVED TRACT LAND	877	1,079	23.0	28,047,512	37,662,478	34.3	31,981	34,905
UNIMPROVED FARM AND RANGE LAND	11	16	45.5	459,189	294,544	-35.9	41,744	18,409
UNIMPROVED NON-EFU FARM AND RANGE LAND	224	242	8.0	739,919	1,217,368	64.5	3,303	5,030
UNIMPROVED EFU FARM AND RANGE LAND	1,050	1,060	1.0	20,224,223	20,157,203	-0.3	19,261	19,016
HIGHEST AND BEST USE FOREST LAND	17	16	-5.9	355,258	336,210	-5.4	20,898	21,013
DESIGNATED FOREST LAND	1,192	1,702	42.8	38,861,583	42,879,128	10.3	32,602	25,193
MULTIPLE HOUSING LAND	48	52	8.3	2,561,518	5,062,031	97.6	53,365	97,347
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	179	179	0.0	7,053,148	6,877,308	-2.5	39,403	38,421
TOTAL UNIMPROVED PROPERTIES	5,750	6,815	18.5	183,096,985	253,866,571	38.7	31,843	37,251
IMPROVED RESIDENTIAL PROPERTY	14,313	14,358	0.3	1,956,256,333	2,047,286,113	4.7	136,677	142,589
IMPROVED COMMERCIAL PROPERTY	1,053	1,051	-0.2	356,714,476	385,531,578	8.1	338,760	366,824
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	109	103	-5.5	48,424,913	48,841,984	0.9	444,265	474,194
IMPROVED INDUSTRIAL PROPERTY (STATE)	45	39	-13.3	570,730,098	524,744,722	-8.1	12,682,891	13,454,993
IMPROVED TRACT PROPERTY	3,440	3,830	11.3	562,809,544	629,374,216	11.8	163,607	164,327
IMPROVED FARM AND RANGE PROPERTY	0	11	NA	0	NA	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	296	296	0.0	34,956,126	41,410,783	18.5	118,095	139,901
IMPROVED FARM AND RANGE ZONED PROPERTY	1,098	1,113	1.4	102,695,504	107,156,644	4.3	93,530	96,277
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	266	1,085	307.9	16,726,158	95,157,265	468.9	62,880	87,703
MULTIPLE HOUSING PROPERTY	332	331	-0.3	198,364,328	205,525,404	3.6	597,483	620,923
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	219	202	-7.8	7,598,639	7,391,991	-2.7	34,697	36,594
TOTAL IMPROVED PROPERTIES	21,171	22,419	5.9	3,855,276,119	4,092,420,700	6.2	182,102	182,543
PERSONAL PROPERTY	1,333	1,276	-4.3	181,336,385	171,598,560	-5.4	136,036	134,482
MANUFACTURED STRUCTURE REAL PROPERTY	668	665	-0.4	14,949,796	13,968,904	-6.6	22,380	21,006
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,607	1,582	-1.6	38,368,908	34,344,236	-10.5	23,876	21,709
TOTAL MANUFACTURED STRUCTURES	2,275	2,247	-1.2	53,318,704	48,313,140	-9.4	23,437	21,501
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	308	233	-24.4	117,423,037	127,164,058	8.3	381,244	545,768
GRAND TOTAL	30,837	32,990	7.0	4,390,451,230	4,693,363,029	6.9	142,376	142,266

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

CLACKAMAS COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	8,175	7,476	-8.6	254,591,665	234,413,724	-7.9	31,143	31,356
UNIMPROVED COMMERCIAL LAND	401	400	-0.2	45,273,078	46,550,880	2.8	112,900	116,377
UNIMPROVED INDUSTRIAL LAND	420	403	-4.0	58,437,490	56,291,407	-3.7	139,137	139,681
UNIMPROVED TRACT LAND	1,192	1,166	-2.2	90,280,313	94,412,918	4.6	75,739	80,972
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	721	716	-0.7	2,926,695	2,987,237	2.1	4,059	4,172
UNIMPROVED EFU FARM AND RANGE LAND	2,014	1,989	-1.2	19,744,920	20,750,813	5.1	9,804	10,433
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	3,621	3,566	-1.5	59,897,557	61,480,199	2.6	16,542	17,241
MULTIPLE HOUSING LAND	88	89	1.1	9,270,313	10,274,162	10.8	105,344	115,440
RECREATION LAND	1,782	1,802	1.1	33,672,421	35,054,436	4.1	18,896	19,453
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	18,414	17,607	-4.4	574,094,452	562,215,776	-2.1	31,177	31,931
IMPROVED RESIDENTIAL PROPERTY	87,788	89,467	1.9	13,882,872,704	14,661,835,828	5.6	158,141	163,880
IMPROVED COMMERCIAL PROPERTY	3,439	3,406	-1.0	1,967,480,397	2,062,459,975	4.8	572,108	605,537
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	1,266	1,284	1.4	970,754,040	1,045,334,435	7.7	766,788	814,123
IMPROVED INDUSTRIAL PROPERTY (STATE)	129	125	-3.1	426,503,752	486,671,721	14.1	3,306,231	3,893,374
IMPROVED TRACT PROPERTY	6,084	6,019	-1.1	1,239,233,042	1,277,897,848	3.1	203,687	212,311
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	1,862	1,895	1.8	279,261,368	298,328,774	6.8	149,979	157,429
IMPROVED FARM AND RANGE ZONED PROPERTY	3,669	3,664	-0.1	490,933,939	515,254,195	5.0	133,806	140,626
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	4,587	4,698	2.4	651,615,618	697,000,568	7.0	142,057	148,361
MULTIPLE HOUSING PROPERTY	969	1,078	11.2	1,285,292,001	1,356,768,795	5.6	1,326,411	1,258,598
RECREATION PROPERTY	3,192	3,220	0.9	320,374,455	336,331,075	5.0	100,368	104,451
IMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	1,063	1,058	-0.5	78,322,167	79,918,247	2.0	73,680	75,537
TOTAL IMPROVED PROPERTIES	114,048	115,914	1.6	21,592,643,483	22,817,801,461	5.7	189,329	196,851
PERSONAL PROPERTY	10,075	10,156	0.8	717,109,831	714,745,665	-0.3	71,177	70,377
MANUFACTURED STRUCTURE REAL PROPERTY	2,641	2,594	-1.8	65,687,978	67,386,462	2.6	24,872	25,978
MANUFACTURED STRUCTURE PERSONAL PROPERTY	8,326	8,178	-1.8	218,020,833	168,717,435	-22.6	26,186	20,631
TOTAL MANUFACTURED STRUCTURES	10,967	10,772	-1.8	283,708,811	236,103,897	-16.8	25,869	21,918
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	1,808	2,035	12.6	826,814,281	817,180,464	-1.2	457,309	401,563
GRAND TOTAL	155,312	156,484	0.8	23,994,370,858	25,148,047,263	4.8	154,491	160,707

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

CLATSOP COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	3,465	3,396	-2.0	104,277,752	102,999,898	-1.2	30,095	30,330
UNIMPROVED COMMERCIAL LAND	535	529	-1.1	17,830,565	14,219,253	-20.3	33,328	26,879
UNIMPROVED INDUSTRIAL LAND	127	129	1.6	2,776,056	2,850,476	2.7	21,859	22,097
UNIMPROVED TRACT LAND	1,809	1,787	-1.2	54,140,252	53,074,473	-2.0	29,928	29,700
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	352	345	-2.0	1,215,902	1,243,152	2.2	3,454	3,603
UNIMPROVED EFU FARM AND RANGE LAND	311	314	1.0	1,318,348	1,365,449	3.6	4,239	4,349
HIGHEST AND BEST USE FOREST LAND	604	736	21.9	62,366,406	75,807,139	21.6	103,256	102,999
DESIGNATED FOREST LAND	1,126	1,011	-10.2	52,818,992	42,853,694	-18.9	46,909	42,387
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	64	63	-1.6	1,600,922	1,569,888	-1.9	25,014	24,919
TOTAL UNIMPROVED PROPERTIES	8,393	8,310	-1.0	298,345,195	295,983,422	-0.8	35,547	35,618
IMPROVED RESIDENTIAL PROPERTY	13,573	13,648	0.6	1,695,114,668	1,769,169,466	4.4	124,889	129,628
IMPROVED COMMERCIAL PROPERTY	1,615	1,619	0.2	394,519,491	415,251,212	5.3	244,285	256,486
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	117	119	1.7	35,926,297	35,032,152	-2.5	307,062	294,388
IMPROVED INDUSTRIAL PROPERTY (STATE)	10	11	10.0	259,117,499	250,166,337	-3.5	25,911,750	22,742,394
IMPROVED TRACT PROPERTY	3,226	10	-99.7	308,695,145	1,188,344	-99.6	95,690	118,834
IMPROVED FARM AND RANGE PROPERTY	0	3,275	NA	0	328,331,536	NA	NA	100,254
IMPROVED FARM AND RANGE UNZONED PROPERTY	207	0	-100	15,357,319	0	-100	74,190	NA
IMPROVED FARM AND RANGE ZONED PROPERTY	249	207	-16.9	17,377,776	16,188,697	-6.8	69,790	78,206
HIGHEST AND BEST USE FOREST PROPERTY	1	245	.024M	50,617	17,430,985	.034M	50,617	71,147
DESIGNATED FOREST PROPERTY	348	3	-99.1	22,694,765	385,447	-98.3	65,215	128,482
MULTIPLE HOUSING PROPERTY	172	356	107.0	57,040,359	23,829,830	-58.2	331,630	66,938
RECREATION PROPERTY	0	176	NA	0	57,205,392	NA	NA	325,031
IMPROVED WESTERN OREGON SMALL TRACT	10	0	-100	1,145,486	0	-100	114,549	NA
IMPROVED MISCELLANEOUS	253	258	2.0	7,285,305	7,031,893	-3.5	28,796	27,255
TOTAL IMPROVED PROPERTIES	19,781	19,927	0.7	2,814,324,727	2,921,211,291	3.8	142,274	146,596
PERSONAL PROPERTY	1,213	1,181	-2.6	89,377,153	94,992,562	6.3	73,683	80,434
MANUFACTURED STRUCTURE REAL PROPERTY	406	394	-3.0	9,043,974	9,229,190	2.0	22,276	23,424
MANUFACTURED STRUCTURE PERSONAL PROPERTY	985	980	-0.5	18,811,515	19,063,219	1.3	19,098	19,452
TOTAL MANUFACTURED STRUCTURES	1,391	1,374	-1.2	27,855,489	28,292,409	1.6	20,026	20,591
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	183	361	97.3	113,419,762	122,559,848	8.1	619,780	339,501
GRAND TOTAL	30,961	31,153	0.6	3,343,322,326	3,463,039,532	3.6	107,985	111,162

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

COLUMBIA COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	1,420	1,404	-1.1	30,231,610	32,808,160	8.5	21,290	23,368
UNIMPROVED COMMERCIAL LAND	145	146	0.7	3,881,270	4,386,580	13.0	26,767	30,045
UNIMPROVED INDUSTRIAL LAND	98	102	4.1	6,349,410	5,441,160	-14.3	64,790	53,345
UNIMPROVED TRACT LAND	1,207	1,150	-4.7	25,017,020	23,517,800	-6.0	20,727	20,450
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	199	192	-3.5	940,910	1,352,160	43.7	4,728	7,043
UNIMPROVED EFU FARM AND RANGE LAND	137	138	0.7	1,612,790	1,628,660	1.0	11,772	11,802
HIGHEST AND BEST USE FOREST LAND	55	55	0.0	2,997,330	3,196,260	6.6	54,497	58,114
DESIGNATED FOREST LAND	2,642	2,650	0.3	96,670,770	102,103,040	5.6	36,590	38,529
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	1,253	1,249	-0.3	1,242,110	1,251,720	0.8	991	1,002
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	7,156	7,086	-1.0	168,943,220	175,685,540	4.0	23,609	24,793
IMPROVED RESIDENTIAL PROPERTY	7,162	7,386	3.1	725,346,000	776,634,120	7.1	101,277	105,149
IMPROVED COMMERCIAL PROPERTY	809	769	-4.9	138,358,200	135,604,470	-2.0	171,024	176,339
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	155	166	7.1	42,359,200	38,571,220	-8.9	273,285	232,357
IMPROVED INDUSTRIAL PROPERTY (STATE)	35	21	-40.0	238,063,360	251,827,010	5.8	6,801,810	11,991,762
IMPROVED TRACT PROPERTY	4,333	4,359	0.6	597,759,330	626,943,420	4.9	137,955	143,827
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	579	574	-0.9	71,144,820	74,645,490	4.9	122,875	130,044
IMPROVED FARM AND RANGE ZONED PROPERTY	372	369	-0.8	27,893,150	29,391,870	5.4	74,982	79,653
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	1,776	1,787	0.6	218,765,670	230,551,871	5.4	123,179	129,016
MULTIPLE HOUSING PROPERTY	46	50	8.7	20,229,080	25,610,090	26.6	439,763	512,202
RECREATION PROPERTY	3	3	0.0	565,580	582,530	3.0	188,527	194,177
IMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	131	131	0.0	77,850	78,630	1.0	594	600
TOTAL IMPROVED PROPERTIES	15,401	15,615	1.4	2,080,562,240	2,190,440,721	5.3	135,093	140,278
PERSONAL PROPERTY	771	718	-6.9	57,324,670	53,882,170	-6.0	74,351	75,045
MANUFACTURED STRUCTURE REAL PROPERTY	2,166	2,198	1.5	93,726,110	98,872,680	5.5	43,272	44,983
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,560	1,511	-3.1	34,889,960	35,139,260	0.7	22,365	23,256
TOTAL MANUFACTURED STRUCTURES	3,726	3,709	-0.5	128,616,070	134,011,940	4.2	34,519	36,132
OTHER	264	266	0.8	9,413,130	9,623,950	2.2	35,656	36,180
UTILITIES	1,107	686	-38.0	300,717,603	340,281,613	13.2	271,651	496,037
GRAND TOTAL	28,425	28,080	-1.2	2,745,576,933	2,903,925,934	5.8	96,590	103,416

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

COOS COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	6,422	6,423	0.0	88,351,767	90,888,218	2.9	13,758	14,150
UNIMPROVED COMMERCIAL LAND	505	503	-0.4	16,519,906	16,524,072	0.0	32,713	32,851
UNIMPROVED INDUSTRIAL LAND	299	293	-2.0	9,300,376	9,353,843	0.6	31,105	31,924
UNIMPROVED TRACT LAND	457	444	-2.8	15,582,367	14,679,682	-5.8	34,097	33,062
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED EFU FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
HIGHEST AND BEST USE FOREST LAND	362	360	-0.6	61,841,748	63,641,979	2.9	170,834	176,783
DESIGNATED FOREST LAND	2,392	2,398	0.3	74,823,775	77,266,296	3.3	31,281	32,221
MULTIPLE HOUSING LAND	42	44	4.8	1,138,456	1,098,066	-3.5	27,106	24,956
RECREATION LAND	263	260	-1.1	3,522,229	3,702,480	5.1	13,393	14,240
UNIMPROVED WESTERN OREGON SMALL TRACT	31	0	-100	1,300,851	0	-100	41,963	NA
TOTAL UNIMPROVED PROPERTIES	10,773	10,725	-0.4	272,381,475	277,154,636	1.8	25,284	25,842
IMPROVED RESIDENTIAL PROPERTY	19,902	20,052	0.8	1,542,729,939	1,615,513,010	4.7	77,516	80,566
IMPROVED COMMERCIAL PROPERTY	1,590	1,582	-0.5	325,137,869	339,926,989	4.5	204,489	214,872
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	428	447	4.4	80,091,646	83,878,389	4.7	187,130	187,647
IMPROVED INDUSTRIAL PROPERTY (STATE)	17	17	0.0	57,215,293	57,984,190	1.3	3,365,605	3,410,835
IMPROVED TRACT PROPERTY	585	588	0.5	37,942,197	40,181,076	5.9	64,858	68,335
IMPROVED FARM AND RANGE PROPERTY	15	16	6.7	1,046,444	517,184	-50.6	69,763	32,324
IMPROVED FARM AND RANGE UNZONED PROPERTY	565	532	-5.8	20,890,807	19,504,545	-6.6	36,975	36,663
IMPROVED FARM AND RANGE ZONED PROPERTY	2,868	2,878	0.3	118,722,052	122,253,807	3.0	41,395	42,479
HIGHEST AND BEST USE FOREST PROPERTY	4	4	0.0	1,698,567	1,749,522	3.0	424,642	437,381
DESIGNATED FOREST PROPERTY	1,500	1,522	1.5	75,593,136	79,250,395	4.8	50,395	52,070
MULTIPLE HOUSING PROPERTY	1,158	1,173	1.3	161,362,642	166,731,214	3.3	139,346	142,141
RECREATION PROPERTY	490	497	1.4	44,861,009	47,017,158	4.8	91,553	94,602
IMPROVED WESTERN OREGON SMALL TRACT	0	28	NA	0	920,743	NA	NA	32,884
IMPROVED MISCELLANEOUS	347	346	-0.3	195,880	383,018	95.5	564	1,107
TOTAL IMPROVED PROPERTIES	29,469	29,682	0.7	2,467,487,481	2,575,811,240	4.4	83,732	86,780
PERSONAL PROPERTY	1,802	1,617	-10.3	98,780,783	92,173,981	-6.7	54,817	57,003
MANUFACTURED STRUCTURE REAL PROPERTY	1,691	1,641	-3.0	30,415,859	30,398,854	-0.1	17,987	18,525
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,849	2,816	-1.2	44,634,836	44,184,379	-1.0	15,667	15,690
TOTAL MANUFACTURED STRUCTURES	4,540	4,457	-1.8	75,050,695	74,583,233	-0.6	16,531	16,734
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	408	414	1.5	154,468,882	159,327,808	3.1	378,600	384,850
GRAND TOTAL	46,992	46,895	-0.2	3,068,169,316	3,179,050,898	3.6	65,291	67,791

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

CROOK COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	1,097	1,023	-6.7	17,803,940	16,941,680	-4.8	16,230	16,561
UNIMPROVED COMMERCIAL LAND	90	89	-1.1	2,578,990	2,618,190	1.5	28,655	29,418
UNIMPROVED INDUSTRIAL LAND	115	138	20.0	3,390,610	5,906,440	74.2	29,484	42,800
UNIMPROVED TRACT LAND	435	585	34.5	13,714,820	21,578,350	57.3	31,528	36,886
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	198	196	-1.0	1,274,880	1,368,400	7.3	6,439	6,982
UNIMPROVED EFU FARM AND RANGE LAND	1,115	1,104	-1.0	6,969,210	7,098,500	1.9	6,250	6,430
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	112	111	-0.9	2,811,850	2,895,810	3.0	25,106	26,088
MULTIPLE HOUSING LAND	13	8	-38.5	301,750	276,590	-8.3	23,212	34,574
RECREATION LAND	2,836	2,699	-4.8	14,988,080	13,150,560	-12.3	5,285	4,872
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	6,011	5,953	-1.0	63,834,130	71,834,520	12.5	10,620	12,067
IMPROVED RESIDENTIAL PROPERTY	3,932	4,058	3.2	319,200,150	347,026,380	8.7	81,180	85,517
IMPROVED COMMERCIAL PROPERTY	354	361	2.0	67,122,580	71,947,640	7.2	189,612	199,301
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	88	82	-6.8	11,332,440	11,700,620	3.2	128,778	142,690
IMPROVED INDUSTRIAL PROPERTY (STATE)	31	32	3.2	68,083,590	65,224,850	-4.2	2,196,245	2,038,277
IMPROVED TRACT PROPERTY	884	957	8.3	106,964,040	123,129,980	15.1	121,000	128,662
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	122	120	-1.6	14,322,770	14,771,210	3.1	117,400	123,093
IMPROVED FARM AND RANGE ZONED PROPERTY	979	989	1.0	111,984,890	120,013,170	7.2	114,387	121,348
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	35	36	2.9	1,959,510	2,025,980	3.4	55,986	56,277
MULTIPLE HOUSING PROPERTY	63	68	7.9	18,962,910	18,597,930	-1.9	300,999	273,499
RECREATION PROPERTY	1,040	1,072	3.1	47,613,440	51,222,790	7.6	45,782	47,782
IMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	12	11	-8.3	876,080	857,180	-2.2	73,007	77,925
TOTAL IMPROVED PROPERTIES	7,540	7,786	3.3	768,422,400	826,517,730	7.6	101,913	106,154
PERSONAL PROPERTY	300	285	-5.0	28,307,786	30,554,512	7.9	94,359	107,209
MANUFACTURED STRUCTURE REAL PROPERTY	882	871	-1.2	NA	NA	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	768	744	-3.1	14,435,520	14,508,770	0.5	18,796	19,501
TOTAL MANUFACTURED STRUCTURES	1,650	1,615	-2.1	14,435,520	14,508,770	0.5	8,749	8,984
OTHER	0	1,072	NA	0	0	NA	NA	0
UTILITIES	61	69	13.1	44,322,637	49,389,718	11.4	726,601	715,793
GRAND TOTAL	15,562	16,780	7.8	919,322,473	992,805,250	8.0	59,075	59,166

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

CURRY COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	1,823	1,776	-2.6	83,720,560	83,689,870	0.0	45,925	47,123
UNIMPROVED COMMERCIAL LAND	167	174	4.2	11,730,410	12,214,640	4.1	70,242	70,199
UNIMPROVED INDUSTRIAL LAND	12	13	8.3	1,236,310	2,000,540	61.8	103,026	153,888
UNIMPROVED TRACT LAND	582	568	-2.4	47,786,220	46,810,670	-2.0	82,107	82,413
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	433	437	0.9	6,759,010	6,118,890	-9.5	15,610	14,002
UNIMPROVED EFU FARM AND RANGE LAND	20	20	0.0	266,500	274,470	3.0	13,325	13,724
HIGHEST AND BEST USE FOREST LAND	37	37	0.0	3,921,230	4,054,650	3.4	105,979	109,585
DESIGNATED FOREST LAND	998	1,005	0.7	37,371,880	38,648,970	3.4	37,447	38,457
MULTIPLE HOUSING LAND	22	14	-36.4	497,890	372,060	-25.3	22,631	26,576
RECREATION LAND	5	5	0.0	74,110	76,310	3.0	14,822	15,262
UNIMPROVED WESTERN OREGON SMALL TRACT	1	1	0.0	14,330	14,760	3.0	14,330	14,760
TOTAL UNIMPROVED PROPERTIES	4,100	4,050	-1.2	193,378,450	194,275,830	0.5	47,165	47,969
IMPROVED RESIDENTIAL PROPERTY	6,706	6,782	1.1	824,466,750	875,119,640	6.1	122,945	129,036
IMPROVED COMMERCIAL PROPERTY	1,011	1,016	0.5	197,502,450	206,404,810	4.5	195,354	203,154
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	53	55	3.8	5,803,420	6,354,400	9.5	109,498	115,535
IMPROVED INDUSTRIAL PROPERTY (STATE)	13	11	-15.4	24,950,430	29,947,350	20.0	1,919,264	2,722,486
IMPROVED TRACT PROPERTY	1,330	1,333	0.2	141,838,680	151,100,120	6.5	106,646	113,353
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	349	349	0.0	32,387,040	34,127,890	5.4	92,800	97,788
IMPROVED FARM AND RANGE ZONED PROPERTY	19	19	0.0	1,445,300	1,486,500	2.9	76,068	78,237
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	755	755	0.0	45,398,300	48,576,790	7.0	60,130	64,340
MULTIPLE HOUSING PROPERTY	447	460	2.9	69,265,750	71,674,400	3.5	154,957	155,814
RECREATION PROPERTY	10	10	0.0	196,620	239,860	22.0	19,662	23,986
IMPROVED WESTERN OREGON SMALL TRACT	1	1	0.0	90,950	93,500	2.8	90,950	93,500
IMPROVED MISCELLANEOUS	303	299	-1.3	558,220	549,170	-1.6	1,842	1,837
TOTAL IMPROVED PROPERTIES	10,997	11,090	0.8	1,343,903,910	1,425,674,430	6.1	122,206	128,555
PERSONAL PROPERTY	624	620	-0.6	32,169,692	36,506,926	13.5	51,554	58,882
MANUFACTURED STRUCTURE REAL PROPERTY	867	809	-6.7	20,006,860	19,307,510	-3.5	23,076	23,866
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,961	1,907	-2.8	44,340,000	46,724,480	5.4	22,611	24,502
TOTAL MANUFACTURED STRUCTURES	2,828	2,716	-4.0	64,346,860	66,031,990	2.6	22,753	24,312
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	110	114	3.6	29,474,920	29,132,040	-1.2	267,954	255,544
GRAND TOTAL	18,659	18,590	-0.4	1,663,273,832	1,751,621,216	5.3	89,141	94,224

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

DESCHUTES COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	3,989	4,694	17.7	202,968,050	254,496,498	25.4	50,882	54,217
UNIMPROVED COMMERCIAL LAND	571	612	7.2	74,235,498	74,281,351	0.1	130,010	121,375
UNIMPROVED INDUSTRIAL LAND	374	430	15.0	44,054,274	46,419,840	5.4	117,792	107,953
UNIMPROVED TRACT LAND	7,541	7,275	-3.5	193,914,026	192,072,390	-0.9	25,715	26,402
UNIMPROVED FARM AND RANGE LAND	563	562	-0.2	2,509,737	2,642,535	5.3	4,458	4,702
UNIMPROVED NON-EFU FARM AND RANGE LAND	220	211	-4.1	288,965	287,265	-0.6	1,313	1,361
UNIMPROVED EFU FARM AND RANGE LAND	900	869	-3.4	4,544,975	4,124,720	-9.2	5,050	4,747
HIGHEST AND BEST USE FOREST LAND	157	158	0.6	2,264,615	2,214,140	-2.2	14,424	14,014
DESIGNATED FOREST LAND	54	57	5.6	371,092	279,647	-24.6	6,872	4,906
MULTIPLE HOUSING LAND	234	194	-17.1	19,093,765	19,207,162	0.6	81,597	99,006
RECREATION LAND	1,157	987	-14.7	89,454,110	82,239,638	-8.1	77,316	83,323
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	15,760	16,049	1.8	633,699,107	678,265,186	7.0	40,209	42,262
IMPROVED RESIDENTIAL PROPERTY	21,933	23,232	5.9	2,881,502,844	3,204,059,858	11.2	131,378	137,916
IMPROVED COMMERCIAL PROPERTY	2,400	2,401	0.0	876,682,271	922,362,189	5.2	365,284	384,158
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	758	762	0.5	350,123,239	377,126,069	7.7	461,904	494,916
IMPROVED INDUSTRIAL PROPERTY (STATE)	0	0	NA	0	0	NA	NA	NA
IMPROVED TRACT PROPERTY	18,186	18,585	2.2	2,123,058,358	2,261,450,117	6.5	116,741	121,681
IMPROVED FARM AND RANGE PROPERTY	18	90	400.0	1,284,825	9,263,966	621.0	71,379	102,933
IMPROVED FARM AND RANGE UNZONED PROPERTY	272	275	1.1	36,242,840	38,287,325	5.6	133,246	139,227
IMPROVED FARM AND RANGE ZONED PROPERTY	1,495	1,481	-0.9	214,191,546	224,227,223	4.7	143,272	151,403
HIGHEST AND BEST USE FOREST PROPERTY	76	79	3.9	15,163,198	15,730,279	3.7	199,516	199,117
DESIGNATED FOREST PROPERTY	56	64	14.3	9,638,815	11,732,054	21.7	172,122	183,313
MULTIPLE HOUSING PROPERTY	3,334	3,375	1.2	446,913,763	465,811,431	4.2	134,047	138,018
RECREATION PROPERTY	5,327	5,459	2.5	1,276,096,912	1,361,428,386	6.7	239,553	249,392
IMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	2,516	2,668	6.0	69,102,173	76,801,708	11.1	27,465	28,786
TOTAL IMPROVED PROPERTIES	56,371	58,471	3.7	8,300,000,784	8,968,280,605	8.1	147,239	153,380
PERSONAL PROPERTY	6,604	6,718	1.7	277,972,219	289,036,901	4.0	42,091	43,024
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,821	2,823	0.1	70,210,286	69,738,527	-0.7	24,888	24,704
TOTAL MANUFACTURED STRUCTURES	2,821	2,823	0.1	70,210,286	69,738,527	-0.7	24,888	24,704
OTHER	3,031	67	-97.8	5,311,134	23,658,294	345.4	1,752	353,109
UTILITIES	605	730	20.7	315,922,378	325,968,292	3.2	522,186	446,532
GRAND TOTAL	85,192	84,858	-0.4	9,603,115,908	10,354,947,805	7.8	112,723	122,027

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

DOUGLAS COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	4,753	4,658	-2.0	89,105,859	90,977,462	2.1	18,747	19,531
UNIMPROVED COMMERCIAL LAND	379	398	5.0	19,112,575	20,379,276	6.6	50,429	51,204
UNIMPROVED INDUSTRIAL LAND	344	341	-0.9	11,182,304	11,651,455	4.2	32,507	34,168
UNIMPROVED TRACT LAND	709	722	1.8	21,334,283	21,220,632	-0.5	30,091	29,391
UNIMPROVED FARM AND RANGE LAND	162	189	16.7	4,610,883	4,889,342	6.0	28,462	25,870
UNIMPROVED NON-EFU FARM AND RANGE LAND	0	1,070	NA	0	4,820,557	NA	NA	4,505
UNIMPROVED EFU FARM AND RANGE LAND	0	3,517	NA	0	27,262,921	NA	NA	7,752
HIGHEST AND BEST USE FOREST LAND	1,767	1,767	0.0	137,200,242	141,131,482	2.9	77,646	79,871
DESIGNATED FOREST LAND	3,029	3,088	1.9	81,428,354	82,802,666	1.7	26,883	26,814
MULTIPLE HOUSING LAND	35	33	-5.7	2,485,443	2,565,740	3.2	71,013	77,750
RECREATION LAND	77	77	0.0	1,026,167	1,050,434	2.4	13,327	13,642
UNIMPROVED WESTERN OREGON SMALL TRACT	0	44	NA	0	565,992	NA	NA	12,863
TOTAL UNIMPROVED PROPERTIES	11,255	15,904	41.3	367,486,110	409,317,959	11.4	32,651	25,737
IMPROVED RESIDENTIAL PROPERTY	317	29,905	9,334	2,323,345,725	2,458,727,873	5.8	7,329,166	82,218
IMPROVED COMMERCIAL PROPERTY	2,468	2,468	0.0	478,669,899	500,827,970	4.6	193,951	202,929
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	559	563	0.7	85,278,219	89,521,464	5.0	152,555	159,008
IMPROVED INDUSTRIAL PROPERTY (STATE)	80	79	-1.3	222,274,914	219,702,704	-1.2	2,778,436	2,781,047
IMPROVED TRACT PROPERTY	1,623	1,644	1.3	107,257,793	114,945,359	7.2	66,086	69,918
IMPROVED FARM AND RANGE PROPERTY	114	147	28.9	9,028,231	12,167,216	34.8	79,195	82,770
IMPROVED FARM AND RANGE UNZONED PROPERTY	1,754	558	-68.2	74,628,729	64,211,005	-14.0	42,548	115,073
IMPROVED FARM AND RANGE ZONED PROPERTY	6,184	2,526	-59.2	260,416,255	240,623,702	-7.6	42,111	95,259
HIGHEST AND BEST USE FOREST PROPERTY	20	24	20.0	2,018,022	2,407,425	19.3	100,901	100,309
DESIGNATED FOREST PROPERTY	3,161	3,278	3.7	177,634,992	194,483,804	9.5	56,196	59,330
MULTIPLE HOUSING PROPERTY	436	443	1.6	149,669,669	151,594,039	1.3	343,279	342,199
RECREATION PROPERTY	170	162	-4.7	8,867,875	7,450,242	-16.0	52,164	45,989
IMPROVED WESTERN OREGON SMALL TRACT	114	67	-41.2	4,799,465	4,241,774	-11.6	42,101	63,310
IMPROVED MISCELLANEOUS	1,492	1,510	1.2	31,786,808	33,559,105	5.6	21,305	22,225
TOTAL IMPROVED PROPERTIES	18,492	43,374	134.6	3,935,676,596	4,094,463,682	4.0	212,831	94,399
PERSONAL PROPERTY	4,592	8,324	81.3	197,525,657	197,289,027	-0.1	43,015	23,701
MANUFACTURED STRUCTURE REAL PROPERTY	4,927	2,891	-41.3	104,037,560	51,196,368	-50.8	21,116	17,709
MANUFACTURED STRUCTURE PERSONAL PROPERTY	3,053	4,842	58.6	57,424,131	98,538,756	71.6	18,809	20,351
TOTAL MANUFACTURED STRUCTURES	7,980	7,733	-3.1	161,461,691	149,735,124	-7.3	20,233	19,363
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	1,215	1,286	5.8	383,675,222	399,938,739	4.2	315,782	310,994
GRAND TOTAL	43,534	76,621	76.0	5,045,825,276	5,250,744,531	4.1	115,905	68,529

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

GILLIAM COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	303	300	-1.0	1,048,385	1,072,576	2.3	3,460	3,575
UNIMPROVED COMMERCIAL LAND	39	39	0.0	161,925	166,582	2.9	4,152	4,271
UNIMPROVED INDUSTRIAL LAND	3	3	0.0	65,905	65,991	0.1	21,968	21,997
UNIMPROVED TRACT LAND	47	50	6.4	152,269	170,188	11.8	3,240	3,404
UNIMPROVED FARM AND RANGE LAND	15	15	0.0	32,221	33,235	3.1	2,148	2,216
UNIMPROVED NON-EFU FARM AND RANGE LAND	31	31	0.0	64,849	66,703	2.9	2,092	2,152
UNIMPROVED EFU FARM AND RANGE LAND	961	969	0.8	25,753,765	26,668,520	3.6	26,799	27,522
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	8	8	0.0	29,577	30,460	3.0	3,697	3,808
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	1,407	1,415	0.6	27,308,896	28,274,255	3.5	19,409	19,982
IMPROVED RESIDENTIAL PROPERTY	640	744	16.3	17,576,699	22,641,988	28.8	27,464	30,433
IMPROVED COMMERCIAL PROPERTY	103	127	23.3	5,407,035	5,531,948	2.3	52,495	43,559
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	10	19	90.0	3,170,904	4,682,501	47.7	317,090	246,447
IMPROVED INDUSTRIAL PROPERTY (STATE)	21	21	0.0	19,962,660	18,800,335	-5.8	950,603	895,254
IMPROVED TRACT PROPERTY	85	97	14.1	2,009,572	2,706,782	34.7	23,642	27,905
IMPROVED FARM AND RANGE PROPERTY	14	12	-14.3	201,739	266,998	32.3	14,410	22,250
IMPROVED FARM AND RANGE UNZONED PROPERTY	4	5	25.0	72,006	73,894	2.6	18,002	14,779
IMPROVED FARM AND RANGE ZONED PROPERTY	397	429	8.1	45,187,801	46,371,917	2.6	113,823	108,093
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	9	11	22.2	295,797	523,231	76.9	32,866	47,566
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	1,283	1,465	14.2	93,884,213	101,599,594	8.2	73,176	69,351
PERSONAL PROPERTY	48	56	16.7	13,690,637	17,448,534	27.4	285,222	311,581
MANUFACTURED STRUCTURE REAL PROPERTY	166	0	-100	5,073,093	0	-100	30,561	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	68	67	-1.5	1,057,318	1,162,824	10.0	15,549	17,356
TOTAL MANUFACTURED STRUCTURES	234	67	-71.4	6,130,411	1,162,824	-81.0	26,198	17,356
OTHER	0	2	NA	0	67,370	NA	NA	33,685
UTILITIES	100	103	3.0	76,189,932	63,761,196	-16.3	761,899	619,041
GRAND TOTAL	3,072	3,108	1.2	217,204,089	212,313,773	-2.3	70,704	68,312

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

GRANT COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	410	492	20.0	2,478,029	2,859,427	15.4	6,044	5,812
UNIMPROVED COMMERCIAL LAND	59	62	5.1	574,652	584,555	1.7	9,740	9,428
UNIMPROVED INDUSTRIAL LAND	20	18	-10.0	674,705	562,115	-16.7	33,735	31,229
UNIMPROVED TRACT LAND	475	498	4.8	10,267,476	12,425,180	21.0	21,616	24,950
UNIMPROVED FARM AND RANGE LAND	15	14	-6.7	102,894	106,565	3.6	6,860	7,612
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,083	1,056	-2.5	6,331,985	6,247,567	-1.3	5,847	5,916
UNIMPROVED EFU FARM AND RANGE LAND	107	107	0.0	1,138,353	1,144,087	0.5	10,639	10,692
HIGHEST AND BEST USE FOREST LAND	419	471	12.4	4,426,716	5,056,797	14.2	10,565	10,736
DESIGNATED FOREST LAND	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	241	232	-3.7	2,620,543	2,496,532	-4.7	10,874	10,761
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	2,829	2,950	4.3	28,615,353	31,482,825	10.0	10,115	10,672
IMPROVED RESIDENTIAL PROPERTY	1,729	1,736	0.4	73,232,013	75,773,113	3.5	42,355	43,648
IMPROVED COMMERCIAL PROPERTY	316	314	-0.6	33,557,307	34,762,758	3.6	106,194	110,709
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	19	20	5.3	2,155,590	2,689,374	24.8	113,452	134,469
IMPROVED INDUSTRIAL PROPERTY (STATE)	NA	5	NA	12,531,350	11,346,770	-9.5	NA	2,269,354
IMPROVED TRACT PROPERTY	780	806	3.3	58,334,337	63,213,982	8.4	74,788	78,429
IMPROVED FARM AND RANGE PROPERTY	9	10	11.1	815,876	1,092,904	34.0	90,653	109,290
IMPROVED FARM AND RANGE UNZONED PROPERTY	405	397	-2.0	36,199,167	36,409,005	0.6	89,381	91,710
IMPROVED FARM AND RANGE ZONED PROPERTY	234	224	-4.3	23,908,728	23,791,509	-0.5	102,174	106,212
HIGHEST AND BEST USE FOREST PROPERTY	258	263	1.9	15,175,143	16,010,834	5.5	58,818	60,878
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	11	11	0.0	4,025,079	3,602,240	-10.5	365,916	327,476
RECREATION PROPERTY	171	157	-8.2	4,094,391	3,935,163	-3.9	23,944	25,065
IMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	5	5	0.0	0	0	NA	0	0
TOTAL IMPROVED PROPERTIES	3,937	3,948	0.3	264,028,981	272,627,652	3.3	67,063	69,055
PERSONAL PROPERTY	697	714	2.4	14,948,159	11,942,870	-20.1	21,446	16,727
MANUFACTURED STRUCTURE REAL PROPERTY	187	182	-2.7	2,892,625	2,917,258	0.9	15,469	16,029
MANUFACTURED STRUCTURE PERSONAL PROPERTY	324	312	-3.7	2,901,850	2,332,080	-19.6	8,956	7,475
TOTAL MANUFACTURED STRUCTURES	511	494	-3.3	5,794,475	5,249,338	-9.4	11,339	10,626
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	72	71	-1.4	12,178,012	12,108,293	-0.6	169,139	170,539
GRAND TOTAL	8,046	8,177	1.6	325,564,980	333,410,978	2.4	40,463	40,774

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

HARNEY COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	419	409	-2.4	1,973,204	1,994,566	1.1	4,709	4,877
UNIMPROVED COMMERCIAL LAND	105	104	-1.0	2,010,193	2,138,171	6.4	19,145	20,559
UNIMPROVED INDUSTRIAL LAND	24	25	4.2	793,968	708,554	-10.8	33,082	28,342
UNIMPROVED TRACT LAND	1,613	1,640	1.7	7,155,722	7,576,063	5.9	4,436	4,620
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	2	2	0.0	7,526	7,752	3.0	3,763	3,876
UNIMPROVED EFU FARM AND RANGE LAND	2,858	2,995	4.8	19,377,484	21,521,303	11.1	6,780	7,186
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	21	21	0.0	94,812	97,636	3.0	4,515	4,649
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	93	89	-4.3	402,287	380,776	-5.3	4,326	4,278
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	5,135	5,285	2.9	31,815,196	34,424,821	8.2	6,196	6,514
IMPROVED RESIDENTIAL PROPERTY	2,144	2,163	0.9	85,688,671	89,199,155	4.1	39,967	41,239
IMPROVED COMMERCIAL PROPERTY	371	367	-1.1	43,232,491	42,423,406	-1.9	116,530	115,595
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	37	36	-2.7	3,208,713	3,003,408	-6.4	86,722	83,428
IMPROVED INDUSTRIAL PROPERTY (STATE)	5	5	0.0	10,556,788	11,522,280	9.1	2,111,358	2,304,456
IMPROVED TRACT PROPERTY	492	502	2.0	14,530,743	15,199,953	4.6	29,534	30,279
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	11	11	0.0	564,405	575,725	2.0	51,310	52,339
IMPROVED FARM AND RANGE ZONED PROPERTY	1,232	1,262	2.4	74,457,519	78,700,011	5.7	60,436	62,361
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	8	9	12.5	124,069	176,580	42.3	15,509	19,620
MULTIPLE HOUSING PROPERTY	0	0	NA	0	0	NA	NA	NA
RECREATION PROPERTY	21	23	9.5	563,182	596,899	6.0	26,818	25,952
IMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	4,321	4,378	1.3	232,926,581	241,397,417	3.6	53,906	55,139
PERSONAL PROPERTY	142	130	-8.5	7,761,203	8,538,721	10.0	54,656	65,682
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	337	332	-1.5	5,211,720	5,137,595	-1.4	15,465	15,475
TOTAL MANUFACTURED STRUCTURES	337	332	-1.5	5,211,720	5,137,595	-1.4	15,465	15,475
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	117	154	31.6	52,502,098	52,190,089	-0.6	448,736	338,897
GRAND TOTAL	10,052	10,279	2.3	330,216,798	341,688,643	3.5	32,851	33,241

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

HOOD RIVER COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	389	451	15.9	10,344,768	11,044,667	6.8	26,593	24,489
UNIMPROVED COMMERCIAL LAND	116	122	5.2	7,775,307	8,004,389	2.9	67,029	65,610
UNIMPROVED INDUSTRIAL LAND	75	77	2.7	2,944,709	2,897,729	-1.6	39,263	37,633
UNIMPROVED TRACT LAND	464	454	-2.2	13,661,845	13,748,092	0.6	29,444	30,282
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	72	74	2.8	313,522	395,340	26.1	4,354	5,342
UNIMPROVED EFU FARM AND RANGE LAND	559	545	-2.5	7,213,713	7,391,561	2.5	12,905	13,562
HIGHEST AND BEST USE FOREST LAND	355	345	-2.8	1,259,438	1,232,870	-2.1	3,548	3,574
DESIGNATED FOREST LAND	152	151	-0.7	716,414	619,534	-13.5	4,713	4,103
MULTIPLE HOUSING LAND	2	1	-50.0	42,630	42,630	0.0	21,315	42,630
RECREATION LAND	12	11	-8.3	127,313	105,025	-17.5	10,609	9,548
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	2,196	2,231	1.6	44,399,659	45,481,837	2.4	20,218	20,386
IMPROVED RESIDENTIAL PROPERTY	2,456	2,546	3.7	273,396,618	295,956,053	8.3	111,318	116,244
IMPROVED COMMERCIAL PROPERTY	403	413	2.5	124,852,335	132,064,111	5.8	309,807	319,768
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	116	114	-1.7	34,506,855	34,626,769	0.3	297,473	303,744
IMPROVED INDUSTRIAL PROPERTY (STATE)	22	23	4.5	46,183,716	45,397,184	-1.7	2,099,260	1,973,791
IMPROVED TRACT PROPERTY	2,281	2,322	1.8	266,434,840	280,638,152	5.3	116,806	120,861
IMPROVED FARM AND RANGE PROPERTY	1	0	-100	7,015	0	-100	7,015	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	197	189	-4.1	22,369,876	22,138,244	-1.0	113,553	117,134
IMPROVED FARM AND RANGE ZONED PROPERTY	1,328	1,339	0.8	129,447,257	133,912,900	3.4	97,475	100,010
HIGHEST AND BEST USE FOREST PROPERTY	125	128	2.4	12,342,718	12,472,814	1.1	98,742	97,444
DESIGNATED FOREST PROPERTY	265	265	0.0	28,682,331	30,550,440	6.5	108,235	115,285
MULTIPLE HOUSING PROPERTY	176	178	1.1	31,703,837	27,987,406	-11.7	180,135	157,233
RECREATION PROPERTY	41	42	2.4	4,255,157	4,446,222	4.5	103,784	105,862
IMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	28	28	0.0	1,989,662	2,665,160	34.0	71,059	95,184
TOTAL IMPROVED PROPERTIES	7,439	7,587	2.0	976,172,217	1,022,855,455	4.8	131,224	134,817
PERSONAL PROPERTY	584	486	-16.8	34,910,925	33,053,607	-5.3	59,779	68,012
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,058	612	-42.2	11,563,063	11,328,912	-2.0	10,929	18,511
TOTAL MANUFACTURED STRUCTURES	1,058	612	-42.2	11,563,063	11,328,912	-2.0	10,929	18,511
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	250	272	8.8	74,079,066	66,994,080	-9.6	296,316	246,302
GRAND TOTAL	11,527	11,188	-2.9	1,141,124,930	1,179,713,891	3.4	98,996	105,445

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

JACKSON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	3,065	3,680	20.1	117,960,860	120,308,700	2.0	38,486	32,693
UNIMPROVED COMMERCIAL LAND	706	685	-3.0	60,246,870	53,102,380	-11.9	85,336	77,522
UNIMPROVED INDUSTRIAL LAND	295	346	17.3	32,465,040	41,840,650	28.9	110,051	120,927
UNIMPROVED TRACT LAND	2,677	2,667	-0.4	94,815,810	92,604,700	-2.3	35,419	34,722
UNIMPROVED FARM AND RANGE LAND	0	81	NA	0	278,550	NA	NA	3,439
UNIMPROVED NON-EFU FARM AND RANGE LAND	278	188	-32.4	889,030	470,760	-47.0	3,198	2,504
UNIMPROVED EFU FARM AND RANGE LAND	1,717	1,680	-2.2	7,856,920	7,636,430	-2.8	4,576	4,545
HIGHEST AND BEST USE FOREST LAND	0	2,528	NA	0	37,850,820	NA	NA	14,973
DESIGNATED FOREST LAND	2,564	17	-99.3	37,237,960	58,810	-99.8	14,523	3,459
MULTIPLE HOUSING LAND	114	103	-9.6	7,778,070	9,708,140	24.8	68,229	94,254
RECREATION LAND	36	37	2.8	975,540	1,093,960	12.1	27,098	29,566
UNIMPROVED WESTERN OREGON SMALL TRACT	328	212	-35.4	12,676,390	1,542,280	-87.8	38,648	7,275
TOTAL UNIMPROVED PROPERTIES	11,780	12,224	3.8	372,902,490	366,496,180	-1.7	31,656	29,982
IMPROVED RESIDENTIAL PROPERTY	39,798	40,677	2.2	4,516,103,295	4,811,707,783	6.5	113,476	118,291
IMPROVED COMMERCIAL PROPERTY	4,521	4,497	-0.5	1,574,036,280	1,647,964,550	4.7	348,161	366,459
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	186	191	2.7	70,816,700	74,697,350	5.5	380,735	391,086
IMPROVED INDUSTRIAL PROPERTY (STATE)	311	306	-1.6	376,711,900	398,000,010	5.7	1,211,292	1,300,654
IMPROVED TRACT PROPERTY	14,703	14,850	1.0	1,458,523,850	1,538,517,995	5.5	99,199	103,604
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	772	776	0.5	131,297,250	124,054,330	-5.5	170,074	159,864
IMPROVED FARM AND RANGE ZONED PROPERTY	4,208	4,221	0.3	289,540,130	310,138,000	7.1	68,807	73,475
HIGHEST AND BEST USE FOREST PROPERTY	0	3,370	NA	0	207,385,060	NA	NA	61,539
DESIGNATED FOREST PROPERTY	3,539	233	-93.4	211,687,885	19,247,310	-90.9	59,816	82,606
MULTIPLE HOUSING PROPERTY	634	902	42.3	336,027,560	359,750,640	7.1	530,012	398,837
RECREATION PROPERTY	123	120	-2.4	3,437,290	3,543,800	3.1	27,945	29,532
IMPROVED WESTERN OREGON SMALL TRACT	0	108	NA	0	11,212,650	NA	NA	103,821
IMPROVED MISCELLANEOUS	737	0	-100	679,300	0	-100	922	NA
TOTAL IMPROVED PROPERTIES	69,532	70,251	1.0	8,968,861,440	9,506,219,478	6.0	128,989	135,318
PERSONAL PROPERTY	15,312	11,181	-27.0	407,097,400	418,087,000	2.7	26,587	37,393
MANUFACTURED STRUCTURE REAL PROPERTY	5,308	5,508	3.8	166,463,880	174,539,330	4.9	31,361	31,688
MANUFACTURED STRUCTURE PERSONAL PROPERTY	8,210	8,025	-2.3	181,170,234	176,685,850	-2.5	22,067	22,017
TOTAL MANUFACTURED STRUCTURES	13,518	13,533	0.1	347,634,114	351,225,180	1.0	25,716	25,953
OTHER	NA	0	NA	56,840	0	-100	NA	NA
UTILITIES	1,514	506	-66.6	464,465,200	473,254,500	1.9	306,780	935,286
GRAND TOTAL	111,656	107,695	-3.5	10,561,017,484	11,115,282,338	5.2	94,585	103,211

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

JEFFERSON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	1,534	1,521	-0.8	20,592,589	22,532,373	9.4	13,424	14,814
UNIMPROVED COMMERCIAL LAND	248	253	2.0	4,686,403	5,082,982	8.5	18,897	20,091
UNIMPROVED INDUSTRIAL LAND	68	67	-1.5	1,425,139	1,200,454	-15.8	20,958	17,917
UNIMPROVED TRACT LAND	616	605	-1.8	10,849,545	10,706,261	-1.3	17,613	17,696
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	11	12	9.1	58,110	72,053	24.0	5,283	6,004
UNIMPROVED EFU FARM AND RANGE LAND	1,215	1,237	1.8	13,240,338	14,011,306	5.8	10,897	11,327
HIGHEST AND BEST USE FOREST LAND	61	61	0.0	2,555,874	2,632,589	3.0	41,900	43,157
DESIGNATED FOREST LAND	12	13	8.3	11,181	11,520	3.0	932	886
MULTIPLE HOUSING LAND	9	2	-77.8	109,720	15,590	-85.8	12,191	7,795
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	3,774	3,771	-0.1	53,528,899	56,265,128	5.1	14,184	14,920
IMPROVED RESIDENTIAL PROPERTY	4,374	4,410	0.8	293,967,925	314,906,377	7.1	67,208	71,407
IMPROVED COMMERCIAL PROPERTY	412	407	-1.2	56,969,353	62,651,569	10.0	138,275	153,935
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	39	36	-7.7	5,870,564	5,944,378	1.3	150,527	165,122
IMPROVED INDUSTRIAL PROPERTY (STATE)	57	59	3.5	36,319,604	36,372,488	0.1	637,186	616,483
IMPROVED TRACT PROPERTY	1,376	1,392	1.2	125,966,539	132,602,740	5.3	91,545	95,261
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	20	20	0.0	1,203,485	1,300,717	8.1	60,174	65,036
IMPROVED FARM AND RANGE ZONED PROPERTY	790	786	-0.5	65,507,894	68,274,103	4.2	82,921	86,863
HIGHEST AND BEST USE FOREST PROPERTY	1	1	0.0	7,194	50,032	595.5	7,194	50,032
DESIGNATED FOREST PROPERTY	1	1	0.0	84,683	86,330	1.9	84,683	86,330
MULTIPLE HOUSING PROPERTY	40	45	12.5	15,643,601	13,601,864	-13.1	391,090	302,264
RECREATION PROPERTY	5	5	0.0	96,458	99,352	3.0	19,292	19,870
IMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	88	73	-17.0	381,441	55,655	-85.4	4,335	762
TOTAL IMPROVED PROPERTIES	7,203	7,235	0.4	602,018,741	635,945,605	5.6	83,579	87,898
PERSONAL PROPERTY	262	244	-6.9	19,151,479	20,571,825	7.4	73,097	84,311
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,709	1,646	-3.7	13,336,476	13,241,700	-0.7	7,804	8,045
TOTAL MANUFACTURED STRUCTURES	1,709	1,646	-3.7	13,336,476	13,241,700	-0.7	7,804	8,045
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	549	648	18.0	321,215,261	242,454,154	-24.5	585,092	374,158
GRAND TOTAL	13,497	13,544	0.3	1,009,250,856	968,478,412	-4.0	74,776	71,506

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

JOSEPHINE COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	1,043	1,061	1.7	26,336,440	28,192,930	7.0	25,251	26,572
UNIMPROVED COMMERCIAL LAND	243	252	3.7	20,702,970	22,694,870	9.6	85,197	90,059
UNIMPROVED INDUSTRIAL LAND	159	168	5.7	7,775,480	10,319,180	32.7	48,902	61,424
UNIMPROVED TRACT LAND	2,252	2,172	-3.6	69,117,820	67,933,370	-1.7	30,692	31,277
UNIMPROVED FARM AND RANGE LAND	6	6	0.0	115,160	118,600	3.0	19,193	19,767
UNIMPROVED NON-EFU FARM AND RANGE LAND	114	118	3.5	764,170	885,150	15.8	6,703	7,501
UNIMPROVED EFU FARM AND RANGE LAND	97	95	-2.1	914,540	894,290	-2.2	9,428	9,414
HIGHEST AND BEST USE FOREST LAND	172	177	2.9	669,600	712,110	6.3	3,893	4,023
DESIGNATED FOREST LAND	1,736	1,724	-0.7	8,054,970	8,331,820	3.4	4,640	4,833
MULTIPLE HOUSING LAND	36	35	-2.8	2,951,780	2,826,550	-4.2	81,994	80,759
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	118	116	-1.7	513,730	523,200	1.8	4,354	4,510
TOTAL UNIMPROVED PROPERTIES	5,976	5,924	-0.9	137,916,660	143,432,070	4.0	23,078	24,212
IMPROVED RESIDENTIAL PROPERTY	10,171	10,344	1.7	970,882,811	1,030,582,537	6.1	95,456	99,631
IMPROVED COMMERCIAL PROPERTY	1,540	1,566	1.7	395,884,758	417,097,533	5.4	257,068	266,346
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	268	267	-0.4	74,513,805	81,982,135	10.0	278,037	307,049
IMPROVED INDUSTRIAL PROPERTY (STATE)	24	22	-8.3	28,520,380	26,981,820	-5.4	1,188,349	1,226,446
IMPROVED TRACT PROPERTY	13,300	13,448	1.1	1,304,470,458	1,379,908,515	5.8	98,080	102,611
IMPROVED FARM AND RANGE PROPERTY	1	1	0.0	63,410	67,900	7.1	63,410	67,900
IMPROVED FARM AND RANGE UNZONED PROPERTY	515	527	2.3	47,150,123	51,423,732	9.1	91,554	97,578
IMPROVED FARM AND RANGE ZONED PROPERTY	567	575	1.4	43,583,874	45,086,176	3.4	76,868	78,411
HIGHEST AND BEST USE FOREST PROPERTY	3	3	0.0	31,670	32,600	2.9	10,557	10,867
DESIGNATED FOREST PROPERTY	4,699	4,751	1.1	344,986,455	367,271,200	6.5	73,417	77,304
MULTIPLE HOUSING PROPERTY	446	446	0.0	113,712,292	110,825,146	-2.5	254,960	248,487
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	100	102	2.0	10,606,615	11,257,545	6.1	106,066	110,368
IMPROVED MISCELLANEOUS	113	177	56.6	7,186,274	7,880,184	9.7	63,595	44,521
TOTAL IMPROVED PROPERTIES	31,747	32,229	1.5	3,341,592,925	3,530,397,023	5.7	105,257	109,541
PERSONAL PROPERTY	1,494	2,709	81.3	82,342,601	80,764,669	-1.9	55,116	29,813
MANUFACTURED STRUCTURE REAL PROPERTY	2,960	2,940	-0.7	54,823,544	54,055,152	-1.4	18,521	18,386
MANUFACTURED STRUCTURE PERSONAL PROPERTY	3,321	3,239	-2.5	66,225,748	65,890,480	-0.5	19,942	20,343
TOTAL MANUFACTURED STRUCTURES	6,281	6,179	-1.6	121,049,292	119,945,632	-0.9	19,272	19,412
OTHER	139	2,282	1,542	1,342,760	2,311,282	72.1	9,660	1,013
UTILITIES	100	108	8.0	143,339,062	142,176,006	-0.8	1,433,391	1,316,445
GRAND TOTAL	45,737	49,431	8.1	3,827,583,300	4,019,026,682	5.0	83,687	81,306

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

KLAMATH COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	19,267	19,193	-0.4	143,873,590	162,163,350	12.7	7,467	8,449
UNIMPROVED COMMERCIAL LAND	851	852	0.1	25,043,800	24,800,350	-1.0	29,429	29,108
UNIMPROVED INDUSTRIAL LAND	147	146	-0.7	6,155,520	5,381,050	-12.6	41,874	36,857
UNIMPROVED TRACT LAND	3,306	3,303	-0.1	40,883,290	42,418,410	3.8	12,366	12,842
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,423	1,357	-4.6	8,257,330	9,333,400	13.0	5,803	6,878
UNIMPROVED EFU FARM AND RANGE LAND	2,635	2,691	2.1	29,638,430	41,679,700	40.6	11,248	15,489
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	1,730	475	-72.5	23,217,060	833,230	-96.4	13,420	1,754
MULTIPLE HOUSING LAND	7	7	0.0	76,680	175,530	128.9	10,954	25,076
RECREATION LAND	152	148	-2.6	5,852,330	579,680	-90.1	38,502	3,917
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	29,518	28,172	-4.6	282,998,030	287,364,700	1.5	9,587	10,200
IMPROVED RESIDENTIAL PROPERTY	20,884	21,174	1.4	1,327,686,460	1,452,910,190	9.4	63,574	68,618
IMPROVED COMMERCIAL PROPERTY	1,606	1,671	4.0	318,619,420	348,876,750	9.5	198,393	208,783
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	47	49	4.3	10,390,910	11,012,180	6.0	221,083	224,738
IMPROVED INDUSTRIAL PROPERTY (STATE)	36	38	5.6	157,133,410	169,851,540	8.1	4,364,817	4,469,777
IMPROVED TRACT PROPERTY	1,349	1,367	1.3	80,898,960	90,336,970	11.7	59,970	66,084
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	564	544	-3.5	29,778,895	31,920,025	7.2	52,799	58,677
IMPROVED FARM AND RANGE ZONED PROPERTY	2,008	1,999	-0.4	125,467,810	143,720,390	14.5	62,484	71,896
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	227	167	-26.4	11,231,840	7,163,720	-36.2	49,479	42,897
MULTIPLE HOUSING PROPERTY	156	153	-1.9	46,624,090	49,704,120	6.6	298,872	324,864
RECREATION PROPERTY	48	23	-52.1	3,500,040	2,686,000	-23.3	72,918	116,783
IMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	789	1,450	83.8	26,013,175	59,365,780	128.2	32,970	40,942
TOTAL IMPROVED PROPERTIES	27,714	28,635	3.3	2,137,345,010	2,367,547,665	10.8	77,121	82,680
PERSONAL PROPERTY	1,805	3,638	101.6	101,127,918	93,968,016	-7.1	56,027	25,830
MANUFACTURED STRUCTURE REAL PROPERTY	4,041	3,964	-1.9	62,742,870	54,776,280	-12.7	15,527	13,818
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,555	1,505	-3.2	28,604,840	25,830,800	-9.7	18,395	17,163
TOTAL MANUFACTURED STRUCTURES	5,596	5,469	-2.3	91,347,710	80,607,080	-11.8	16,324	14,739
OTHER	55	3,361	6,011	1,078,530	1,735,990	61.0	19,610	517
UTILITIES	786	989	25.8	486,981,970	636,858,353	30.8	619,570	643,942
GRAND TOTAL	65,474	70,264	7.3	3,100,879,168	3,468,081,804	11.8	47,360	49,358

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

LAKE COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	2,998	2,969	-1.0	6,495,316	6,655,813	2.5	2,167	2,242
UNIMPROVED COMMERCIAL LAND	218	241	10.6	1,172,474	1,804,298	53.9	5,378	7,487
UNIMPROVED INDUSTRIAL LAND	54	53	-1.9	621,352	623,072	0.3	11,507	11,756
UNIMPROVED TRACT LAND	3,038	3,020	-0.6	13,546,238	14,036,608	3.6	4,459	4,648
UNIMPROVED FARM AND RANGE LAND	111	107	-3.6	882,509	892,134	1.1	7,951	8,338
UNIMPROVED NON-EFU FARM AND RANGE LAND	104	103	-1.0	992,184	1,017,006	2.5	9,540	9,874
UNIMPROVED EFU FARM AND RANGE LAND	2,105	2,118	0.6	27,581,428	28,228,336	2.3	13,103	13,328
HIGHEST AND BEST USE FOREST LAND	4	4	0.0	42,557	43,670	2.6	10,639	10,918
DESIGNATED FOREST LAND	242	250	3.3	8,712,160	8,977,609	3.0	36,001	35,910
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	2,764	2,737	-1.0	14,120,117	14,362,420	1.7	5,109	5,248
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	11,638	11,602	-0.3	74,166,335	76,640,966	3.3	6,373	6,606
IMPROVED RESIDENTIAL PROPERTY	1,895	1,905	0.5	66,319,366	69,482,675	4.8	34,997	36,474
IMPROVED COMMERCIAL PROPERTY	340	340	0.0	29,754,688	30,682,817	3.1	87,514	90,244
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	23	23	0.0	2,673,078	2,669,020	-0.2	116,221	116,044
IMPROVED INDUSTRIAL PROPERTY (STATE)	7	7	0.0	7,742,245	10,051,976	29.8	1,106,035	1,435,997
IMPROVED TRACT PROPERTY	664	689	3.8	34,565,024	36,884,496	6.7	52,056	53,533
IMPROVED FARM AND RANGE PROPERTY	19	19	0.0	1,169,452	1,109,983	-5.1	61,550	58,420
IMPROVED FARM AND RANGE UNZONED PROPERTY	10	10	0.0	1,284,047	1,318,150	2.7	128,405	131,815
IMPROVED FARM AND RANGE ZONED PROPERTY	869	876	0.8	82,566,088	86,287,472	4.5	95,013	98,502
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	12	14	16.7	468,127	555,289	18.6	39,011	39,664
MULTIPLE HOUSING PROPERTY	0	0	NA	0	0	NA	NA	NA
RECREATION PROPERTY	115	116	0.9	3,325,603	3,548,551	6.7	28,918	30,591
IMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	3,954	3,999	1.1	229,867,718	242,590,429	5.5	58,135	60,663
PERSONAL PROPERTY	249	187	-24.9	8,487,540	10,922,636	28.7	34,087	58,410
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,319	1,349	2.3	6,875,233	6,841,658	-0.5	5,212	5,072
TOTAL MANUFACTURED STRUCTURES	1,319	1,349	2.3	6,875,233	6,841,658	-0.5	5,212	5,072
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	93	97	4.3	52,594,728	56,289,069	7.0	565,535	580,300
GRAND TOTAL	17,253	17,234	-0.1	371,991,554	393,284,758	5.7	21,561	22,820

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

LANE COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	6,806	6,523	-4.2	168,582,394	163,794,813	-2.8	24,770	25,110
UNIMPROVED COMMERCIAL LAND	1,014	1,087	7.2	78,000,439	77,921,580	-0.1	76,924	71,685
UNIMPROVED INDUSTRIAL LAND	1,011	938	-7.2	87,774,942	86,354,337	-1.6	86,820	92,062
UNIMPROVED TRACT LAND	4,293	4,118	-4.1	119,969,284	115,684,384	-3.6	27,945	28,092
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	531	517	-2.6	2,705,845	2,772,144	2.5	5,096	5,362
UNIMPROVED EFU FARM AND RANGE LAND	1,384	1,367	-1.2	17,750,147	17,574,225	-1.0	12,825	12,856
HIGHEST AND BEST USE FOREST LAND	1,984	3,519	77.4	107,844,076	184,678,412	71.2	54,357	52,480
DESIGNATED FOREST LAND	3,649	2,157	-40.9	88,167,734	18,598,757	-78.9	24,162	8,623
MULTIPLE HOUSING LAND	206	224	8.7	17,161,012	16,894,217	-1.6	83,306	75,421
RECREATION LAND	569	626	10.0	28,627,332	29,889,292	4.4	50,312	47,746
UNIMPROVED WESTERN OREGON SMALL TRACT	400	348	-13.0	4,861,991	4,126,108	-15.1	12,155	11,857
TOTAL UNIMPROVED PROPERTIES	21,847	21,424	-1.9	721,445,196	718,288,269	-0.4	33,023	33,527
IMPROVED RESIDENTIAL PROPERTY	76,119	77,380	1.7	8,381,425,991	8,791,322,493	4.9	110,110	113,612
IMPROVED COMMERCIAL PROPERTY	4,930	5,093	3.3	1,893,928,592	2,025,816,787	7.0	384,164	397,765
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	1,879	1,809	-3.7	501,033,345	535,369,012	6.9	266,649	295,947
IMPROVED INDUSTRIAL PROPERTY (STATE)	245	235	-4.1	1,296,615,585	1,232,667,060	-4.9	5,292,309	5,245,392
IMPROVED TRACT PROPERTY	17,475	17,724	1.4	1,889,762,066	1,987,807,509	5.2	108,141	112,153
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	1,214	1,176	-3.1	111,727,558	111,120,534	-0.5	92,033	94,490
IMPROVED FARM AND RANGE ZONED PROPERTY	2,653	2,597	-2.1	260,061,976	262,827,506	1.1	98,026	101,204
HIGHEST AND BEST USE FOREST PROPERTY	345	337	-2.3	19,101,973	19,303,390	1.1	55,368	57,280
DESIGNATED FOREST PROPERTY	4,218	4,338	2.8	293,558,047	310,982,490	5.9	69,597	71,688
MULTIPLE HOUSING PROPERTY	1,025	1,042	1.7	686,810,863	715,762,488	4.2	670,059	686,912
RECREATION PROPERTY	1,756	1,863	6.1	306,312,159	340,455,425	11.1	174,437	182,746
IMPROVED WESTERN OREGON SMALL TRACT	206	243	18.0	23,781,592	24,681,833	3.8	115,445	101,571
IMPROVED MISCELLANEOUS	7,147	6,229	-12.8	33,880,587	32,525,469	-4.0	4,741	5,222
TOTAL IMPROVED PROPERTIES	119,212	120,066	0.7	15,698,000,334	16,390,641,996	4.4	131,681	136,514
PERSONAL PROPERTY	6,984	6,537	-6.4	626,719,256	618,865,151	-1.3	89,736	94,671
MANUFACTURED STRUCTURE REAL PROPERTY	5,621	5,454	-3.0	136,741,293	133,831,413	-2.1	24,327	24,538
MANUFACTURED STRUCTURE PERSONAL PROPERTY	10,987	10,625	-3.3	268,397,500	242,285,573	-9.7	24,429	22,803
TOTAL MANUFACTURED STRUCTURES	16,608	16,079	-3.2	405,138,793	376,116,986	-7.2	24,394	23,392
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	1,814	2,047	12.8	587,502,445	586,197,304	-0.2	323,871	286,369
GRAND TOTAL	166,465	166,153	-0.2	18,038,806,024	18,690,109,706	3.6	108,364	112,487

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

LINCOLN COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	6,711	6,409	-4.5	245,808,510	237,287,400	-3.5	36,628	37,024
UNIMPROVED COMMERCIAL LAND	710	678	-4.5	32,285,710	28,521,080	-11.7	45,473	42,066
UNIMPROVED INDUSTRIAL LAND	103	121	17.5	4,883,990	5,201,970	6.5	47,417	42,991
UNIMPROVED TRACT LAND	1,302	1,213	-6.8	35,412,590	31,963,220	-9.7	27,199	26,351
UNIMPROVED FARM AND RANGE LAND	8	8	0.0	172,580	177,490	2.8	21,573	22,186
UNIMPROVED NON-EFU FARM AND RANGE LAND	48	78	62.5	282,170	627,520	122.4	5,879	8,045
UNIMPROVED EFU FARM AND RANGE LAND	265	185	-30.2	2,285,640	1,311,670	-42.6	8,625	7,090
HIGHEST AND BEST USE FOREST LAND	540	519	-3.9	42,304,130	44,121,290	4.3	78,341	85,012
DESIGNATED FOREST LAND	2,180	2,230	2.3	101,543,300	103,878,650	2.3	46,579	46,582
MULTIPLE HOUSING LAND	285	312	9.5	6,449,550	8,424,990	30.6	22,630	27,003
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	55	54	-1.8	1,008,680	857,560	-15.0	18,340	15,881
TOTAL UNIMPROVED PROPERTIES	12,207	11,807	-3.3	472,436,850	462,372,840	-2.1	38,702	39,161
IMPROVED RESIDENTIAL PROPERTY	19,099	19,362	1.4	2,394,177,920	2,501,150,350	4.5	125,356	129,178
IMPROVED COMMERCIAL PROPERTY	3,538	3,583	1.3	633,247,740	676,224,520	6.8	178,985	188,731
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	93	103	10.8	17,589,530	17,677,330	0.5	189,135	171,625
IMPROVED INDUSTRIAL PROPERTY (STATE)	37	40	8.1	199,088,150	187,625,970	-5.8	5,380,761	4,690,649
IMPROVED TRACT PROPERTY	2,709	2,824	4.2	250,601,345	264,863,010	5.7	92,507	93,790
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	115	188	63.5	9,344,520	15,322,450	64.0	81,257	81,502
IMPROVED FARM AND RANGE ZONED PROPERTY	448	330	-26.3	34,475,380	25,002,890	-27.5	76,954	75,766
HIGHEST AND BEST USE FOREST PROPERTY	24	7	-70.8	1,408,880	619,930	-56.0	58,703	88,561
DESIGNATED FOREST PROPERTY	1,186	1,262	6.4	89,098,160	95,578,710	7.3	75,125	75,736
MULTIPLE HOUSING PROPERTY	177	169	-4.5	62,642,330	61,462,090	-1.9	353,911	363,681
RECREATION PROPERTY	233	233	0.0	1,864,250	1,864,250	0.0	8,001	8,001
IMPROVED WESTERN OREGON SMALL TRACT	20	35	75.0	1,151,030	2,388,940	107.5	57,552	68,255
IMPROVED MISCELLANEOUS	1,497	1,729	15.5	1,129,050	1,140,080	1.0	754	659
TOTAL IMPROVED PROPERTIES	29,176	29,865	2.4	3,695,818,285	3,850,920,520	4.2	126,673	128,944
PERSONAL PROPERTY	2,279	5,395	136.7	116,396,224	116,817,107	0.4	51,073	21,653
MANUFACTURED STRUCTURE REAL PROPERTY	2,711	2,654	-2.1	66,107,740	63,961,620	-3.2	24,385	24,100
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,167	1,103	-5.5	28,143,430	26,629,610	-5.4	24,116	24,143
TOTAL MANUFACTURED STRUCTURES	3,878	3,757	-3.1	94,251,170	90,591,230	-3.9	24,304	24,113
OTHER	0	2,904	NA	0	0	NA	NA	0
UTILITIES	297	309	4.0	139,168,704	147,631,138	6.1	468,581	477,771
GRAND TOTAL	47,837	54,037	13.0	4,518,071,233	4,668,332,835	3.3	94,447	86,391

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

LINN COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	2,814	2,774	-1.4	44,357,720	40,479,659	-8.7	15,763	14,593
UNIMPROVED COMMERCIAL LAND	343	339	-1.2	12,551,104	12,828,426	2.2	36,592	37,842
UNIMPROVED INDUSTRIAL LAND	334	336	0.6	16,107,941	15,733,452	-2.3	48,227	46,826
UNIMPROVED TRACT LAND	1,700	1,621	-4.6	40,774,835	39,289,889	-3.6	23,985	24,238
UNIMPROVED FARM AND RANGE LAND	12	12	0.0	903,882	821,739	-9.1	75,324	68,478
UNIMPROVED NON-EFU FARM AND RANGE LAND	423	415	-1.9	6,023,370	8,140,706	35.2	14,240	19,616
UNIMPROVED EFU FARM AND RANGE LAND	2,362	2,362	0.0	66,545,523	68,665,527	3.2	28,173	29,071
HIGHEST AND BEST USE FOREST LAND	1,022	1,022	0.0	71,954,640	73,132,696	1.6	70,406	71,558
DESIGNATED FOREST LAND	1,235	1,235	0.0	43,102,105	44,374,390	3.0	34,900	35,931
MULTIPLE HOUSING LAND	52	58	11.5	2,300,247	2,928,649	27.3	44,236	50,494
RECREATION LAND	10	10	0.0	215,425	221,884	3.0	21,543	22,188
UNIMPROVED WESTERN OREGON SMALL TRACT	189	189	0.0	3,000,084	2,893,234	-3.6	15,873	15,308
TOTAL UNIMPROVED PROPERTIES	10,496	10,373	-1.2	307,836,876	309,510,251	0.5	29,329	29,838
IMPROVED RESIDENTIAL PROPERTY	19,269	19,552	1.5	1,659,185,187	1,744,790,100	5.2	86,106	89,238
IMPROVED COMMERCIAL PROPERTY	1,517	1,524	0.5	360,980,527	389,146,024	7.8	237,957	255,345
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	684	684	0.0	356,831,678	375,857,601	5.3	521,684	549,499
IMPROVED INDUSTRIAL PROPERTY (STATE)	76	75	-1.3	306,452,207	323,399,743	5.5	4,032,266	4,311,997
IMPROVED TRACT PROPERTY	7,654	7,758	1.4	826,829,493	865,820,210	4.7	108,026	111,604
IMPROVED FARM AND RANGE PROPERTY	29	31	6.9	3,469,548	3,854,402	11.1	119,640	124,336
IMPROVED FARM AND RANGE UNZONED PROPERTY	738	740	0.3	247,148,179	241,051,241	-2.5	334,889	325,745
IMPROVED FARM AND RANGE ZONED PROPERTY	3,196	3,207	0.3	358,779,601	386,980,719	7.9	112,259	120,668
HIGHEST AND BEST USE FOREST PROPERTY	4	4	0.0	192,818	192,158	-0.3	48,205	48,040
DESIGNATED FOREST PROPERTY	962	983	2.2	99,066,702	106,297,120	7.3	102,980	108,135
MULTIPLE HOUSING PROPERTY	377	375	-0.5	188,559,206	188,877,076	0.2	500,157	503,672
RECREATION PROPERTY	145	144	-0.7	5,060,310	4,313,840	-14.8	34,899	29,957
IMPROVED WESTERN OREGON SMALL TRACT	123	123	0.0	11,942,153	11,710,828	-1.9	97,091	95,210
IMPROVED MISCELLANEOUS	702	701	-0.1	0	0	NA	0	0
TOTAL IMPROVED PROPERTIES	35,476	35,901	1.2	4,424,497,609	4,642,291,062	4.9	124,718	129,308
PERSONAL PROPERTY	2,871	2,820	-1.8	210,096,925	207,900,091	-1.0	73,179	73,723
MANUFACTURED STRUCTURE REAL PROPERTY	1,153	1,046	-9.3	22,563,220	21,048,220	-6.7	19,569	20,123
MANUFACTURED STRUCTURE PERSONAL PROPERTY	5,121	5,016	-2.1	102,354,871	100,586,245	-1.7	19,987	20,053
TOTAL MANUFACTURED STRUCTURES	6,274	6,062	-3.4	124,918,091	121,634,465	-2.6	19,910	20,065
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	93	101	8.6	269,214,552	251,899,672	-6.4	2,894,780	2,494,056
GRAND TOTAL	55,210	55,257	0.1	5,336,564,053	5,533,235,541	3.7	96,659	100,136

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

MALHEUR COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	490	453	-7.6	4,271,301	4,251,049	-0.5	8,717	9,384
UNIMPROVED COMMERCIAL LAND	204	194	-4.9	3,344,841	3,339,224	-0.2	16,396	17,212
UNIMPROVED INDUSTRIAL LAND	211	211	0.0	2,030,501	2,044,140	0.7	9,623	9,688
UNIMPROVED TRACT LAND	525	510	-2.9	3,373,480	3,392,293	0.6	6,426	6,652
UNIMPROVED FARM AND RANGE LAND	753	747	-0.8	1,282,361	1,222,353	-4.7	1,703	1,636
UNIMPROVED NON-EFU FARM AND RANGE LAND	99	101	2.0	525,499	563,419	7.2	5,308	5,578
UNIMPROVED EFU FARM AND RANGE LAND	3,730	3,720	-0.3	42,722,466	43,654,723	2.2	11,454	11,735
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	1	1	0.0	5,996	6,176	3.0	5,996	6,176
MULTIPLE HOUSING LAND	1	1	0.0	2,290	2,358	3.0	2,290	2,358
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	6,014	5,938	-1.3	57,558,735	58,475,735	1.6	9,571	9,848
IMPROVED RESIDENTIAL PROPERTY	4,292	4,334	1.0	249,481,322	261,199,275	4.7	58,127	60,267
IMPROVED COMMERCIAL PROPERTY	860	863	0.3	133,114,682	142,246,194	6.9	154,785	164,828
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	151	152	0.7	31,711,116	32,980,523	4.0	210,007	216,977
IMPROVED INDUSTRIAL PROPERTY (STATE)	3	3	0.0	120,242,339	120,158,851	-0.1	40,080,780	40,052,950
IMPROVED TRACT PROPERTY	2,140	2,155	0.7	118,971,804	123,767,304	4.0	55,594	57,433
IMPROVED FARM AND RANGE PROPERTY	34	38	11.8	2,268,301	2,529,313	11.5	66,715	66,561
IMPROVED FARM AND RANGE UNZONED PROPERTY	41	36	-12.2	10,044,434	9,841,555	-2.0	244,986	273,377
IMPROVED FARM AND RANGE ZONED PROPERTY	2,298	2,302	0.2	215,973,805	224,558,592	4.0	93,983	97,549
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	61	64	4.9	16,438,836	15,437,881	-6.1	269,489	241,217
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	462	465	0.6	24,384,043	26,227,599	7.6	52,779	56,403
TOTAL IMPROVED PROPERTIES	10,342	10,412	0.7	922,630,682	958,947,087	3.9	89,212	92,100
PERSONAL PROPERTY	631	636	0.8	43,466,640	43,686,540	0.5	68,885	68,690
MANUFACTURED STRUCTURE REAL PROPERTY	1,457	1,472	1.0	29,898,114	29,767,733	-0.4	20,520	20,223
MANUFACTURED STRUCTURE PERSONAL PROPERTY	945	934	-1.2	15,222,366	13,443,876	-11.7	16,108	14,394
TOTAL MANUFACTURED STRUCTURES	2,402	2,406	0.2	45,120,480	43,211,609	-4.2	18,785	17,960
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	345	414	20.0	137,788,436	125,684,433	-8.8	399,387	303,586
GRAND TOTAL	19,734	19,806	0.4	1,206,564,973	1,230,005,404	1.9	61,141	62,103

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

MARION COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	4,844	4,677	-3.4	103,034,573	105,515,486	2.4	21,271	22,561
UNIMPROVED COMMERCIAL LAND	1,019	992	-2.6	73,942,890	87,179,930	17.9	72,564	87,883
UNIMPROVED INDUSTRIAL LAND	317	325	2.5	21,452,800	23,802,380	11.0	67,674	73,238
UNIMPROVED TRACT LAND	2,301	2,166	-5.9	75,723,127	76,309,290	0.8	32,909	35,231
UNIMPROVED FARM AND RANGE LAND	70	70	0.0	4,466,560	4,629,210	3.6	63,808	66,132
UNIMPROVED NON-EFU FARM AND RANGE LAND	300	278	-7.3	3,356,620	3,336,680	-0.6	11,189	12,002
UNIMPROVED EFU FARM AND RANGE LAND	4,214	3,682	-12.6	63,233,560	59,254,430	-6.3	15,006	16,093
HIGHEST AND BEST USE FOREST LAND	311	300	-3.5	13,796,400	14,080,980	2.1	44,361	46,937
DESIGNATED FOREST LAND	597	570	-4.5	6,401,070	6,009,560	-6.1	10,722	10,543
MULTIPLE HOUSING LAND	139	132	-5.0	6,836,540	9,105,340	33.2	49,184	68,980
RECREATION LAND	137	130	-5.1	2,499,020	2,422,120	-3.1	18,241	18,632
UNIMPROVED WESTERN OREGON SMALL TRACT	148	161	8.8	1,876,040	1,913,750	2.0	12,676	11,887
TOTAL UNIMPROVED PROPERTIES	14,397	13,483	-6.3	376,619,200	393,559,156	4.5	26,160	29,189
IMPROVED RESIDENTIAL PROPERTY	58,273	59,272	1.7	5,984,099,776	6,290,746,571	5.1	102,691	106,134
IMPROVED COMMERCIAL PROPERTY	5,094	5,137	0.8	1,743,096,096	1,841,356,870	5.6	342,186	358,450
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	947	950	0.3	406,578,305	437,403,720	7.6	429,333	460,425
IMPROVED INDUSTRIAL PROPERTY (STATE)	265	259	-2.3	624,182,318	737,312,614	18.1	2,355,405	2,846,767
IMPROVED TRACT PROPERTY	9,969	10,201	2.3	1,324,855,159	1,398,085,579	5.5	132,897	137,054
IMPROVED FARM AND RANGE PROPERTY	82	91	11.0	10,013,750	12,552,230	25.3	122,119	137,937
IMPROVED FARM AND RANGE UNZONED PROPERTY	347	349	0.6	40,724,014	41,718,160	2.4	117,360	119,536
IMPROVED FARM AND RANGE ZONED PROPERTY	7,015	7,477	6.6	712,706,719	746,400,259	4.7	101,598	99,826
HIGHEST AND BEST USE FOREST PROPERTY	23	26	13.0	1,535,890	1,080,140	-29.7	66,778	41,544
DESIGNATED FOREST PROPERTY	646	702	8.7	58,458,190	62,303,700	6.6	90,493	88,752
MULTIPLE HOUSING PROPERTY	1,186	1,193	0.6	630,059,040	643,965,540	2.2	531,247	539,787
RECREATION PROPERTY	346	351	1.4	21,527,730	22,853,280	6.2	62,219	65,109
IMPROVED WESTERN OREGON SMALL TRACT	87	64	-26.4	7,110,070	7,166,400	0.8	81,725	111,975
IMPROVED MISCELLANEOUS	988	908	-8.1	22,278,480	19,287,200	-13.4	22,549	21,241
TOTAL IMPROVED PROPERTIES	85,268	86,980	2.0	11,587,225,537	12,262,232,263	5.8	135,892	140,978
PERSONAL PROPERTY	5,586	5,148	-7.8	444,265,808	440,512,658	-0.8	79,532	85,570
MANUFACTURED STRUCTURE REAL PROPERTY	2,838	0	-100	53,448,292	0	-100	18,833	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	7,600	10,235	34.7	197,298,211	231,865,867	17.5	25,960	22,654
TOTAL MANUFACTURED STRUCTURES	10,438	10,235	-1.9	250,746,503	231,865,867	-7.5	24,022	22,654
OTHER	0	5,821	NA	0	585,309,703	NA	NA	100,551
UTILITIES	1,316	0	-100	594,056,788	0	-100	451,411	NA
GRAND TOTAL	117,005	121,667	4.0	13,252,913,836	13,913,479,647	5.0	113,268	114,357

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

MORROW COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	570	677	18.8	3,672,620	3,605,820	-1.8	6,443	5,326
UNIMPROVED COMMERCIAL LAND	100	181	81.0	1,947,810	2,719,140	39.6	19,478	15,023
UNIMPROVED INDUSTRIAL LAND	34	86	152.9	1,534,050	840,110	-45.2	45,119	9,769
UNIMPROVED TRACT LAND	292	347	18.8	3,187,370	3,670,020	15.1	10,916	10,576
UNIMPROVED FARM AND RANGE LAND	40	103	157.5	111,950	567,950	407.3	2,799	5,514
UNIMPROVED NON-EFU FARM AND RANGE LAND	179	165	-7.8	349,240	293,910	-15.8	1,951	1,781
UNIMPROVED EFU FARM AND RANGE LAND	1,252	1,253	0.1	28,361,400	29,197,500	2.9	22,653	23,302
HIGHEST AND BEST USE FOREST LAND	91	131	44.0	472,160	938,840	98.8	5,189	7,167
DESIGNATED FOREST LAND	68	38	-44.1	609,780	19,100	-96.9	8,967	503
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	82	96	17.1	741,020	763,340	3.0	9,037	7,951
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	2,708	3,077	13.6	40,987,400	42,615,730	4.0	15,136	13,850
IMPROVED RESIDENTIAL PROPERTY	1,955	2,029	3.8	83,817,480	89,902,220	7.3	42,873	44,309
IMPROVED COMMERCIAL PROPERTY	194	289	49.0	18,835,890	23,269,820	23.5	97,092	80,518
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	53	78	47.2	23,004,120	25,686,390	11.7	434,040	329,313
IMPROVED INDUSTRIAL PROPERTY (STATE)	53	42	-20.8	98,529,110	92,540,930	-6.1	1,859,040	2,203,355
IMPROVED TRACT PROPERTY	757	796	5.2	37,249,750	41,082,880	10.3	49,207	51,612
IMPROVED FARM AND RANGE PROPERTY	43	59	37.2	10,586,540	10,855,910	2.5	246,199	183,998
IMPROVED FARM AND RANGE UNZONED PROPERTY	124	138	11.3	4,331,010	5,546,750	28.1	34,928	40,194
IMPROVED FARM AND RANGE ZONED PROPERTY	741	759	2.4	115,271,220	153,722,250	33.4	155,562	202,533
HIGHEST AND BEST USE FOREST PROPERTY	2	7	250.0	74,320	809,860	989.7	37,160	115,694
DESIGNATED FOREST PROPERTY	18	16	-11.1	956,650	251,850	-73.7	53,147	15,741
MULTIPLE HOUSING PROPERTY	18	18	0.0	3,200,540	2,663,550	-16.8	177,808	147,975
RECREATION PROPERTY	154	159	3.2	4,754,590	5,012,650	5.4	30,874	31,526
IMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	41	NA	0	0	NA	NA	0
TOTAL IMPROVED PROPERTIES	4,112	4,431	7.8	400,611,220	451,345,060	12.7	97,425	101,861
PERSONAL PROPERTY	284	322	13.4	15,187,120	17,774,050	17.0	53,476	55,199
MANUFACTURED STRUCTURE REAL PROPERTY	470	447	-4.9	8,641,700	8,584,530	-0.7	18,387	19,205
MANUFACTURED STRUCTURE PERSONAL PROPERTY	911	897	-1.5	13,749,360	13,175,640	-4.2	15,093	14,689
TOTAL MANUFACTURED STRUCTURES	1,381	1,344	-2.7	22,391,060	21,760,170	-2.8	16,214	16,191
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	221	244	10.4	511,851,490	615,341,420	20.2	2,316,070	2,521,891
GRAND TOTAL	8,706	9,418	8.2	991,028,290	1,148,836,430	15.9	113,833	121,983

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

MULTNOMAH COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	17,739	17,079	-3.7	357,006,525	339,859,467	-4.8	20,126	19,899
UNIMPROVED COMMERCIAL LAND	3,913	3,882	-0.8	287,436,470	286,866,310	-0.2	73,457	73,897
UNIMPROVED INDUSTRIAL LAND	98	90	-8.2	29,047,460	29,995,420	3.3	296,403	333,282
UNIMPROVED TRACT LAND	3	1,282	.043M	NA	16,729,110	NA	NA	13,049
UNIMPROVED FARM AND RANGE LAND	1,528	0	-100	22,583,790	0	-100	14,780	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	0	259	NA	0	8,172,960	NA	NA	31,556
UNIMPROVED EFU FARM AND RANGE LAND	326	248	-23.9	8,626,080	7,883,850	-8.6	26,460	31,790
HIGHEST AND BEST USE FOREST LAND	35	33	-5.7	555,880	343,210	-38.3	15,882	10,400
DESIGNATED FOREST LAND	0	564	NA	0	7,406,180	NA	NA	13,132
MULTIPLE HOUSING LAND	809	757	-6.4	27,543,020	29,479,620	7.0	34,046	38,943
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	24,451	24,194	-1.1	732,799,225	726,736,127	-0.8	29,970	30,038
IMPROVED RESIDENTIAL PROPERTY	195,345	196,771	0.7	23,949,688,666	24,874,260,891	3.9	122,602	126,412
IMPROVED COMMERCIAL PROPERTY	18,623	18,824	1.1	7,898,363,714	8,281,784,750	4.9	424,119	439,959
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	139	147	5.8	270,415,950	256,289,100	-5.2	1,945,438	1,743,463
IMPROVED INDUSTRIAL PROPERTY (STATE)	390	394	1.0	2,680,307,940	2,279,920,900	-14.9	6,872,584	5,786,601
IMPROVED TRACT PROPERTY	0	1,667	NA	0	283,360,680	NA	NA	169,982
IMPROVED FARM AND RANGE PROPERTY	403	0	-100	66,738,900	0	-100	165,605	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	0	350	NA	0	59,634,920	NA	NA	170,385
IMPROVED FARM AND RANGE ZONED PROPERTY	422	390	-7.6	74,296,590	75,208,520	1.2	176,058	192,842
HIGHEST AND BEST USE FOREST PROPERTY	219	83	-62.1	40,780,900	14,045,200	-65.6	186,214	169,219
DESIGNATED FOREST PROPERTY	0	828	NA	0	109,849,670	NA	NA	132,669
MULTIPLE HOUSING PROPERTY	3,493	3,530	1.1	2,085,359,970	2,150,270,960	3.1	597,011	609,142
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	82	NA	0	NA	NA	NA	NA
TOTAL IMPROVED PROPERTIES	219,034	223,066	1.8	37,065,952,630	38,384,625,591	3.6	169,225	172,077
PERSONAL PROPERTY	61,879	60,999	-1.4	2,667,193,985	2,440,556,175	-8.5	43,103	40,010
MANUFACTURED STRUCTURE REAL PROPERTY	45	0	-100	2,154,680	0	-100	47,882	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	5,127	5,061	-1.3	125,462,110	88,801,010	-29.2	24,471	17,546
TOTAL MANUFACTURED STRUCTURES	5,172	5,061	-2.1	127,616,790	88,801,010	-30.4	24,675	17,546
OTHER	254	0	-100	NA	0	NA	NA	NA
UTILITIES	1,321	1,496	13.2	2,928,516,606	2,678,772,055	-8.5	2,216,894	1,790,623
GRAND TOTAL	312,111	314,816	0.9	43,522,079,236	44,319,490,958	1.8	139,444	140,779

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

POLK COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	1,852	2,079	12.3	43,346,299	44,449,300	2.5	23,405	21,380
UNIMPROVED COMMERCIAL LAND	192	190	-1.0	4,813,290	4,677,420	-2.8	25,069	24,618
UNIMPROVED INDUSTRIAL LAND	129	128	-0.8	3,914,130	2,903,274	-25.8	30,342	22,682
UNIMPROVED TRACT LAND	693	670	-3.3	13,068,500	13,350,994	2.2	18,858	19,927
UNIMPROVED FARM AND RANGE LAND	268	245	-8.6	3,510,590	2,836,179	-19.2	13,099	11,576
UNIMPROVED NON-EFU FARM AND RANGE LAND	274	252	-8.0	1,267,457	1,032,535	-18.5	4,626	4,097
UNIMPROVED EFU FARM AND RANGE LAND	1,557	1,603	3.0	29,443,031	30,944,935	5.1	18,910	19,304
HIGHEST AND BEST USE FOREST LAND	801	800	-0.1	51,720,950	53,294,315	3.0	64,570	66,618
DESIGNATED FOREST LAND	522	539	3.3	2,411,370	2,449,728	1.6	4,619	4,545
MULTIPLE HOUSING LAND	40	36	-10.0	889,520	655,530	-26.3	22,238	18,209
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	90	79	-12.2	2,019,270	1,693,867	-16.1	22,436	21,441
TOTAL UNIMPROVED PROPERTIES	6,418	6,621	3.2	156,404,407	158,288,077	1.2	24,370	23,907
IMPROVED RESIDENTIAL PROPERTY	13,248	13,506	1.9	1,436,172,204	1,525,500,810	6.2	108,407	112,950
IMPROVED COMMERCIAL PROPERTY	777	781	0.5	174,363,679	181,959,427	4.4	224,406	232,983
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	135	136	0.7	29,930,540	28,947,869	-3.3	221,708	212,852
IMPROVED INDUSTRIAL PROPERTY (STATE)	41	39	-4.9	72,600,250	73,358,090	1.0	1,770,738	1,880,977
IMPROVED TRACT PROPERTY	2,194	2,233	1.8	247,458,340	261,482,230	5.7	112,789	117,099
IMPROVED FARM AND RANGE PROPERTY	124	111	-10.5	13,065,840	12,505,178	-4.3	105,370	112,659
IMPROVED FARM AND RANGE UNZONED PROPERTY	453	445	-1.8	46,740,164	46,940,540	0.4	103,179	105,484
IMPROVED FARM AND RANGE ZONED PROPERTY	1,990	1,986	-0.2	238,303,820	246,799,670	3.6	119,751	124,270
HIGHEST AND BEST USE FOREST PROPERTY	45	46	2.2	3,944,770	3,649,087	-7.5	87,662	79,328
DESIGNATED FOREST PROPERTY	950	974	2.5	101,056,618	107,324,130	6.2	106,375	110,189
MULTIPLE HOUSING PROPERTY	244	241	-1.2	83,627,560	85,067,392	1.7	342,736	352,977
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	49	51	4.1	4,653,490	4,866,559	4.6	94,969	95,423
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	20,250	20,549	1.5	2,451,917,275	2,578,400,982	5.2	121,082	125,476
PERSONAL PROPERTY	567	512	-9.7	55,895,905	54,940,180	-1.7	98,582	107,305
MANUFACTURED STRUCTURE REAL PROPERTY	402	385	-4.2	8,913,210	7,771,220	-12.8	22,172	20,185
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,803	1,784	-1.1	47,385,030	41,662,980	-12.1	26,281	23,354
TOTAL MANUFACTURED STRUCTURES	2,205	2,169	-1.6	56,298,240	49,434,200	-12.2	25,532	22,791
OTHER	0	4	NA	0	1,816,950	NA	NA	454,238
UTILITIES	30	37	23.3	92,647,722	94,304,855	1.8	3,088,257	2,548,780
GRAND TOTAL	29,470	29,892	1.4	2,813,163,549	2,937,185,244	4.4	95,459	98,260

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

SHERMAN COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	184	184	0.0	590,380	618,470	4.8	3,209	3,361
UNIMPROVED COMMERCIAL LAND	81	83	2.5	1,014,790	2,688,950	165.0	12,528	32,397
UNIMPROVED INDUSTRIAL LAND	4	4	0.0	11,930	11,990	0.5	2,983	2,998
UNIMPROVED TRACT LAND	36	38	5.6	193,590	290,800	50.2	5,378	7,653
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	59	66	11.9	162,550	167,020	2.7	2,755	2,531
UNIMPROVED EFU FARM AND RANGE LAND	1,343	1,348	0.4	31,972,890	33,043,810	3.3	23,807	24,513
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	1,707	1,723	0.9	33,946,130	36,821,040	8.5	19,886	21,370
IMPROVED RESIDENTIAL PROPERTY	524	363	-30.7	13,757,210	12,300,070	-10.6	26,254	33,884
IMPROVED COMMERCIAL PROPERTY	125	117	-6.4	12,110,280	10,015,630	-17.3	96,882	85,604
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	14	17	21.4	4,966,180	5,369,120	8.1	354,727	315,831
IMPROVED INDUSTRIAL PROPERTY (STATE)	0	0	NA	0	0	NA	NA	NA
IMPROVED TRACT PROPERTY	31	21	-32.3	1,325,650	1,195,980	-9.8	42,763	56,951
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	19	16	-15.8	616,150	644,120	4.5	32,429	40,258
IMPROVED FARM AND RANGE ZONED PROPERTY	482	454	-5.8	34,356,900	33,994,890	-1.1	71,280	74,879
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	0	0	NA	0	0	NA	NA	NA
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	1,195	988	-17.3	67,132,370	63,519,810	-5.4	56,178	64,291
PERSONAL PROPERTY	70	53	-24.3	1,445,690	1,209,660	-16.3	20,653	22,824
MANUFACTURED STRUCTURE REAL PROPERTY	226	438	93.8	5,652,050	9,395,660	66.2	25,009	21,451
MANUFACTURED STRUCTURE PERSONAL PROPERTY	87	79	-9.2	1,132,180	1,176,830	3.9	13,014	14,897
TOTAL MANUFACTURED STRUCTURES	313	517	65.2	6,784,230	10,572,490	55.8	21,675	20,450
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	184	215	16.8	62,188,419	76,526,903	23.1	337,981	355,939
GRAND TOTAL	3,469	3,496	0.8	171,496,839	188,649,903	10.0	49,437	53,962

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

TILLAMOOK COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	7,143	7,083	-0.8	228,305,617	230,868,548	1.1	31,962	32,595
UNIMPROVED COMMERCIAL LAND	361	348	-3.6	14,801,569	15,030,515	1.5	41,002	43,191
UNIMPROVED INDUSTRIAL LAND	18	17	-5.6	492,670	461,550	-6.3	27,371	27,150
UNIMPROVED TRACT LAND	789	780	-1.1	36,367,016	37,040,909	1.9	46,093	47,488
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	115	110	-4.3	569,148	542,038	-4.8	4,949	4,928
UNIMPROVED EFU FARM AND RANGE LAND	593	589	-0.7	6,389,608	7,524,398	17.8	10,775	12,775
HIGHEST AND BEST USE FOREST LAND	713	711	-0.3	42,532,514	44,020,003	3.5	59,653	61,913
DESIGNATED FOREST LAND	855	857	0.2	18,313,063	18,883,220	3.1	21,419	22,034
MULTIPLE HOUSING LAND	1	0	-100	139,998	0	-100	139,998	NA
RECREATION LAND	7	7	0.0	316,111	325,570	3.0	45,159	46,510
UNIMPROVED WESTERN OREGON SMALL TRACT	37	36	-2.7	749,448	720,793	-3.8	20,255	20,022
TOTAL UNIMPROVED PROPERTIES	10,632	10,538	-0.9	348,976,762	355,417,544	1.8	32,823	33,727
IMPROVED RESIDENTIAL PROPERTY	12,503	12,687	1.5	1,494,121,474	1,577,739,359	5.6	119,501	124,359
IMPROVED COMMERCIAL PROPERTY	864	875	1.3	166,610,860	176,763,072	6.1	192,837	202,015
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	30	31	3.3	4,878,862	5,107,294	4.7	162,629	164,751
IMPROVED INDUSTRIAL PROPERTY (STATE)	13	13	0.0	72,674,885	73,920,999	1.7	5,590,376	5,686,231
IMPROVED TRACT PROPERTY	1,238	1,245	0.6	135,360,372	141,873,808	4.8	109,338	113,955
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	69	66	-4.3	5,819,367	5,882,063	1.1	84,339	89,122
IMPROVED FARM AND RANGE ZONED PROPERTY	732	728	-0.5	86,112,847	90,438,099	5.0	117,641	124,228
HIGHEST AND BEST USE FOREST PROPERTY	54	55	1.9	5,264,444	5,773,375	9.7	97,490	104,970
DESIGNATED FOREST PROPERTY	105	115	9.5	8,657,484	10,402,820	20.2	82,452	90,459
MULTIPLE HOUSING PROPERTY	28	27	-3.6	5,069,628	3,753,200	-26.0	181,058	139,007
RECREATION PROPERTY	13	14	7.7	7,432,183	8,237,100	10.8	571,706	588,364
IMPROVED WESTERN OREGON SMALL TRACT	1	2	100.0	52,314	168,193	221.5	52,314	84,097
IMPROVED MISCELLANEOUS	36	34	-5.6	240,739	213,700	-11.2	6,687	6,285
TOTAL IMPROVED PROPERTIES	15,686	15,892	1.3	1,992,295,459	2,100,273,082	5.4	127,011	132,159
PERSONAL PROPERTY	400	335	-16.3	33,768,798	32,086,598	-5.0	84,422	95,781
MANUFACTURED STRUCTURE REAL PROPERTY	1,149	1,177	2.4	25,913,293	26,682,686	3.0	22,553	22,670
MANUFACTURED STRUCTURE PERSONAL PROPERTY	994	911	-8.4	17,401,377	16,130,536	-7.3	17,506	17,706
TOTAL MANUFACTURED STRUCTURES	2,143	2,088	-2.6	43,314,670	42,813,222	-1.2	20,212	20,504
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	23	27	17.4	85,700,159	82,855,036	-3.3	3,726,094	3,068,705
GRAND TOTAL	28,884	28,880	0.0	2,504,055,848	2,613,445,482	4.4	86,694	90,493

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

UMATILLA COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	2,186	2,310	5.7	25,581,620	26,185,150	2.4	11,702	11,336
UNIMPROVED COMMERCIAL LAND	523	533	1.9	14,307,390	13,956,660	-2.5	27,356	26,185
UNIMPROVED INDUSTRIAL LAND	441	432	-2.0	7,770,740	8,071,710	3.9	17,621	18,685
UNIMPROVED TRACT LAND	914	905	-1.0	11,137,760	11,352,930	1.9	12,186	12,545
UNIMPROVED FARM AND RANGE LAND	245	258	5.3	1,388,920	1,391,580	0.2	5,669	5,394
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,069	1,062	-0.7	16,418,780	16,452,010	0.2	15,359	15,492
UNIMPROVED EFU FARM AND RANGE LAND	4,241	4,258	0.4	105,404,700	107,117,550	1.6	24,854	25,157
HIGHEST AND BEST USE FOREST LAND	435	484	11.3	2,153,870	2,222,350	3.2	4,951	4,592
DESIGNATED FOREST LAND	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING LAND	1	1	0.0	1,540	1,580	2.6	1,540	1,580
RECREATION LAND	371	361	-2.7	3,046,630	3,055,440	0.3	8,212	8,464
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	10,426	10,604	1.7	187,211,950	189,806,960	1.4	17,956	17,900
IMPROVED RESIDENTIAL PROPERTY	12,052	12,840	6.5	807,018,350	891,290,160	10.4	66,961	69,415
IMPROVED COMMERCIAL PROPERTY	1,451	1,471	1.4	233,192,010	255,174,180	9.4	160,711	173,470
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	509	485	-4.7	126,048,570	121,776,440	-3.4	247,640	251,085
IMPROVED INDUSTRIAL PROPERTY (STATE)	64	66	3.1	194,338,060	197,703,450	1.7	3,036,532	2,995,507
IMPROVED TRACT PROPERTY	2,263	2,263	0.0	221,139,230	229,480,720	3.8	97,720	101,406
IMPROVED FARM AND RANGE PROPERTY	303	302	-0.3	21,143,710	22,086,230	4.5	69,781	73,133
IMPROVED FARM AND RANGE UNZONED PROPERTY	467	504	7.9	39,597,260	43,594,540	10.1	84,791	86,497
IMPROVED FARM AND RANGE ZONED PROPERTY	2,912	2,979	2.3	235,205,040	249,673,770	6.2	80,771	83,811
HIGHEST AND BEST USE FOREST PROPERTY	86	88	2.3	2,926,490	3,304,280	12.9	34,029	37,549
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	138	139	0.7	56,026,290	56,505,200	0.9	405,988	406,512
RECREATION PROPERTY	707	714	1.0	25,727,860	27,120,410	5.4	36,390	37,984
IMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	3	3	0.0	1,800	1,830	1.7	600	610
TOTAL IMPROVED PROPERTIES	20,955	21,854	4.3	1,962,364,670	2,097,711,210	6.9	93,647	95,988
PERSONAL PROPERTY	2,042	2,058	0.8	102,866,520	104,281,480	1.4	50,375	50,671
MANUFACTURED STRUCTURE REAL PROPERTY	2,963	2,322	-21.6	190,982,790	151,605,360	-20.6	64,456	65,291
MANUFACTURED STRUCTURE PERSONAL PROPERTY	3,085	3,002	-2.7	NA	51,802,940	NA	NA	17,256
TOTAL MANUFACTURED STRUCTURES	6,048	5,324	-12.0	190,982,790	203,408,300	6.5	31,578	38,206
OTHER	0	9	NA	0	434,000	NA	NA	48,222
UTILITIES	1,663	NA	NA	562,757,163	854,009,238	51.8	338,399	NA
GRAND TOTAL	41,134	39,849	-3.1	3,006,183,093	3,449,651,188	14.8	73,083	86,568

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

UNION COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	407	378	-7.1	4,545,444	4,349,333	-4.3	11,168	11,506
UNIMPROVED COMMERCIAL LAND	88	87	-1.1	2,341,172	2,312,223	-1.2	26,604	26,577
UNIMPROVED INDUSTRIAL LAND	82	86	4.9	796,625	835,300	4.9	9,715	9,713
UNIMPROVED TRACT LAND	203	206	1.5	3,944,350	4,336,563	9.9	19,430	21,051
UNIMPROVED FARM AND RANGE LAND	98	100	2.0	2,300,620	3,181,007	38.3	23,476	31,810
UNIMPROVED NON-EFU FARM AND RANGE LAND	160	160	0.0	489,219	492,557	0.7	3,058	3,078
UNIMPROVED EFU FARM AND RANGE LAND	1,594	1,596	0.1	24,066,381	24,598,723	2.2	15,098	15,413
HIGHEST AND BEST USE FOREST LAND	208	204	-1.9	825,425	846,218	2.5	3,968	4,148
DESIGNATED FOREST LAND	166	172	3.6	131,385	156,551	19.2	791	910
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	35	35	0.0	468,713	488,077	4.1	13,392	13,945
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	3,041	3,024	-0.6	39,909,334	41,596,552	4.2	13,124	13,755
IMPROVED RESIDENTIAL PROPERTY	6,276	6,303	0.4	394,734,650	409,705,301	3.8	62,896	65,002
IMPROVED COMMERCIAL PROPERTY	694	685	-1.3	98,233,183	104,730,687	6.6	141,546	152,892
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	68	75	10.3	6,291,443	7,393,359	17.5	92,521	98,578
IMPROVED INDUSTRIAL PROPERTY (STATE)	13	12	-7.7	20,642,485	21,309,567	3.2	1,587,883	1,775,797
IMPROVED TRACT PROPERTY	1,159	1,174	1.3	103,624,462	109,913,299	6.1	89,409	93,623
IMPROVED FARM AND RANGE PROPERTY	39	40	2.6	3,227,587	3,067,342	-5.0	82,759	76,684
IMPROVED FARM AND RANGE UNZONED PROPERTY	247	244	-1.2	49,391,902	48,929,832	-0.9	199,967	200,532
IMPROVED FARM AND RANGE ZONED PROPERTY	1,154	1,158	0.3	110,145,468	112,647,470	2.3	95,447	97,278
HIGHEST AND BEST USE FOREST PROPERTY	50	47	-6.0	2,489,176	2,489,054	0.0	49,784	52,959
DESIGNATED FOREST PROPERTY	187	197	5.3	17,228,035	18,473,515	7.2	92,129	93,774
MULTIPLE HOUSING PROPERTY	73	72	-1.4	23,458,404	22,192,473	-5.4	321,348	308,229
RECREATION PROPERTY	62	62	0.0	1,636,498	1,712,679	4.7	26,395	27,624
IMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	278	272	-2.2	15,286,471	17,369,557	13.6	54,987	63,859
TOTAL IMPROVED PROPERTIES	10,300	10,341	0.4	846,389,764	879,934,135	4.0	82,174	85,092
PERSONAL PROPERTY	724	790	9.1	33,360,218	34,932,950	4.7	46,078	44,219
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	673	668	-0.7	9,624,803	9,586,598	-0.4	14,301	14,351
TOTAL MANUFACTURED STRUCTURES	673	668	-0.7	9,624,803	9,586,598	-0.4	14,301	14,351
OTHER	39	39	0.0	748,850	769,483	2.8	19,201	19,730
UTILITIES	312	352	12.8	104,156,796	94,214,823	-9.5	333,836	267,656
GRAND TOTAL	15,089	15,214	0.8	1,034,189,765	1,061,034,541	2.6	68,539	69,741

NOTES: Significant variation across years may be due to classification changes by counties.

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

WALLOWA COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	362	365	0.8	4,857,720	5,019,030	3.3	13,419	13,751
UNIMPROVED COMMERCIAL LAND	108	108	0.0	3,581,610	3,620,980	1.1	33,163	33,528
UNIMPROVED INDUSTRIAL LAND	8	8	0.0	143,440	147,680	3.0	17,930	18,460
UNIMPROVED TRACT LAND	261	251	-3.8	5,564,180	5,548,930	-0.3	21,319	22,107
UNIMPROVED FARM AND RANGE LAND	94	90	-4.3	2,021,160	1,961,190	-3.0	21,502	21,791
UNIMPROVED NON-EFU FARM AND RANGE LAND	758	712	-6.1	6,519,950	4,009,580	-38.5	8,602	5,631
UNIMPROVED EFU FARM AND RANGE LAND	836	872	4.3	9,651,280	12,711,060	31.7	11,545	14,577
HIGHEST AND BEST USE FOREST LAND	87	86	-1.1	154,570	158,790	2.7	1,777	1,846
DESIGNATED FOREST LAND	80	91	13.8	122,330	175,600	43.5	1,529	1,930
MULTIPLE HOUSING LAND	2	2	0.0	54,100	55,730	3.0	27,050	27,865
RECREATION LAND	768	734	-4.4	9,902,300	9,729,730	-1.7	12,894	13,256
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	3,364	3,319	-1.3	42,572,640	43,138,300	1.3	12,655	12,997
IMPROVED RESIDENTIAL PROPERTY	1,682	1,691	0.5	97,244,560	101,079,201	3.9	57,815	59,775
IMPROVED COMMERCIAL PROPERTY	329	334	1.5	40,827,270	42,449,760	4.0	124,095	127,095
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	8	8	0.0	1,075,560	1,142,020	6.2	134,445	142,753
IMPROVED INDUSTRIAL PROPERTY (STATE)	2	2	0.0	3,211,580	3,891,200	21.2	1,605,790	1,945,600
IMPROVED TRACT PROPERTY	611	606	-0.8	57,970,110	59,491,770	2.6	94,877	98,171
IMPROVED FARM AND RANGE PROPERTY	49	51	4.1	4,186,570	4,566,170	9.1	85,440	89,533
IMPROVED FARM AND RANGE UNZONED PROPERTY	272	271	-0.4	20,288,810	18,799,510	-7.3	74,591	69,371
IMPROVED FARM AND RANGE ZONED PROPERTY	593	605	2.0	53,659,090	58,478,740	9.0	90,488	96,659
HIGHEST AND BEST USE FOREST PROPERTY	23	24	4.3	829,670	1,031,460	24.3	36,073	42,978
DESIGNATED FOREST PROPERTY	52	56	7.7	2,822,490	3,088,578	9.4	54,279	55,153
MULTIPLE HOUSING PROPERTY	12	13	8.3	4,114,100	2,638,500	-35.9	342,842	202,962
RECREATION PROPERTY	481	482	0.2	47,014,570	48,700,740	3.6	97,743	101,039
IMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	17	4	-76.5	662,730	128,550	-80.6	38,984	32,138
TOTAL IMPROVED PROPERTIES	4,131	4,147	0.4	333,907,110	345,486,199	3.5	80,830	83,310
PERSONAL PROPERTY	172	188	9.3	8,743,370	9,075,230	3.8	50,834	48,273
MANUFACTURED STRUCTURE REAL PROPERTY	472	705	49.4	9,229,620	15,033,610	62.9	19,554	21,324
MANUFACTURED STRUCTURE PERSONAL PROPERTY	166	147	-11.4	2,681,990	2,534,010	-5.5	16,157	17,238
TOTAL MANUFACTURED STRUCTURES	638	852	33.5	11,911,610	17,567,620	47.5	18,670	20,619
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	51	51	0.0	59,116,968	55,348,789	-6.4	1,159,156	1,085,270
GRAND TOTAL	8,356	8,557	2.4	456,251,698	470,616,138	3.1	54,602	54,998

NOTES: Significant variation across years may be due to classification changes by counties.
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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03

UNIMPROVED RESIDENTIAL LAND	773	790	2.2	13,452,288	14,238,154	5.8	17,403	18,023
UNIMPROVED COMMERCIAL LAND	144	147	2.1	6,379,793	6,686,848	4.8	44,304	45,489
UNIMPROVED INDUSTRIAL LAND	36	37	2.8	2,070,378	2,248,852	8.6	57,511	60,780
UNIMPROVED TRACT LAND	546	541	-0.9	11,862,679	12,109,150	2.1	21,727	22,383
UNIMPROVED FARM AND RANGE LAND	26	27	3.8	418,592	428,638	2.4	16,100	15,875
UNIMPROVED NON-EFU FARM AND RANGE LAND	216	213	-1.4	1,447,667	1,298,051	-10.3	6,702	6,094
UNIMPROVED EFU FARM AND RANGE LAND	1,179	1,178	-0.1	15,429,441	14,312,846	-7.2	13,087	12,150
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	302	314	4.0	1,063,542	1,120,213	5.3	3,522	3,568
MULTIPLE HOUSING LAND	4	3	-25.0	66,216	11,376	-82.8	16,554	3,792
RECREATION LAND	175	171	-2.3	2,903,203	2,873,110	-1.0	16,590	16,802
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	3,401	3,421	0.6	55,093,799	55,327,238	0.4	16,199	16,173
IMPROVED RESIDENTIAL PROPERTY	5,804	5,847	0.7	460,661,365	479,331,659	4.1	79,370	81,979
IMPROVED COMMERCIAL PROPERTY	806	803	-0.4	156,063,159	161,701,452	3.6	193,627	201,372
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	36	36	0.0	7,083,827	7,809,219	10.2	196,773	216,923
IMPROVED INDUSTRIAL PROPERTY (STATE)	24	25	4.2	46,832,363	49,591,713	5.9	1,951,348	1,983,669
IMPROVED TRACT PROPERTY	981	991	1.0	81,970,813	86,698,350	5.8	83,558	87,486
IMPROVED FARM AND RANGE PROPERTY	8	9	12.5	969,877	1,137,578	17.3	121,235	126,398
IMPROVED FARM AND RANGE UNZONED PROPERTY	263	268	1.9	18,860,537	19,163,013	1.6	71,713	71,504
IMPROVED FARM AND RANGE ZONED PROPERTY	1,144	1,149	0.4	130,290,548	130,244,515	0.0	113,890	113,355
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	280	283	1.1	16,062,733	17,443,181	8.6	57,367	61,637
MULTIPLE HOUSING PROPERTY	115	116	0.9	33,262,349	30,805,059	-7.4	289,238	265,561
RECREATION PROPERTY	696	698	0.3	45,499,199	47,716,773	4.9	65,372	68,362
IMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	483	415	-14.1	5,166,478	4,633,205	-10.3	10,697	11,164
TOTAL IMPROVED PROPERTIES	10,640	10,640	0.0	1,002,723,248	1,036,275,717	3.3	94,241	97,394
PERSONAL PROPERTY	612	519	-15.2	41,237,812	38,619,652	-6.3	67,382	74,412
MANUFACTURED STRUCTURE REAL PROPERTY	783	1,911	144.1	NA	NA	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	163	938	475.5	17,196,708	16,203,164	-5.8	105,501	17,274
TOTAL MANUFACTURED STRUCTURES	946	2,849	201.2	17,196,708	16,203,164	-5.8	18,178	5,687
OTHER	54	2,329	4,213	574,251	574,251	0.0	10,634	247
UTILITIES	546	646	18.3	154,116,378	166,969,909	8.3	282,264	258,467
GRAND TOTAL	16,199	20,404	26.0	1,270,942,196	1,313,969,931	3.4	78,458	64,398

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

WASHINGTON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	7,996	9,291	16.2	342,035,610	320,478,650	-6.3	42,776	34,493
UNIMPROVED COMMERCIAL LAND	745	752	0.9	125,618,730	133,054,350	5.9	168,616	176,934
UNIMPROVED INDUSTRIAL LAND	630	608	-3.5	193,161,930	180,020,070	-6.8	306,606	296,086
UNIMPROVED TRACT LAND	1,470	1,208	-17.8	40,156,240	51,986,230	29.5	27,317	43,035
UNIMPROVED FARM AND RANGE LAND	56	42	-25.0	828,880	1,222,620	47.5	14,801	29,110
UNIMPROVED NON-EFU FARM AND RANGE LAND	0	543	NA	0	11,444,500	NA	NA	21,076
UNIMPROVED EFU FARM AND RANGE LAND	923	1,502	62.7	15,007,610	26,958,380	79.6	16,260	17,948
HIGHEST AND BEST USE FOREST LAND	2,141	1,963	-8.3	42,353,430	29,255,090	-30.9	19,782	14,903
DESIGNATED FOREST LAND	42	388	823.8	962,640	8,990,580	834.0	22,920	23,172
MULTIPLE HOUSING LAND	191	180	-5.8	24,341,770	20,376,680	-16.3	127,444	113,204
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	570	0	-100	9,650,170	8,490,720	-12.0	16,930	NA
TOTAL UNIMPROVED PROPERTIES	14,764	16,477	11.6	794,117,010	792,277,870	-0.2	53,787	48,084
IMPROVED RESIDENTIAL PROPERTY	113,253	115,143	1.7	16,857,469,218	17,687,236,802	4.9	148,848	153,611
IMPROVED COMMERCIAL PROPERTY	4,831	4,868	0.8	4,348,626,940	4,663,630,960	7.2	900,150	958,018
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	210	233	11.0	361,675,590	360,969,270	-0.2	1,722,265	1,549,224
IMPROVED INDUSTRIAL PROPERTY (STATE)	239	233	-2.5	2,239,045,730	2,376,932,590	6.2	9,368,392	10,201,427
IMPROVED TRACT PROPERTY	5,691	5,182	-8.9	928,085,864	893,568,200	-3.7	163,080	172,437
IMPROVED FARM AND RANGE PROPERTY	33	36	9.1	492,370	2,218,430	350.6	14,920	61,623
IMPROVED FARM AND RANGE UNZONED PROPERTY	0	992	NA	0	202,109,080	NA	NA	203,739
IMPROVED FARM AND RANGE ZONED PROPERTY	1,542	2,315	50.1	248,792,491	405,079,656	62.8	161,344	174,980
HIGHEST AND BEST USE FOREST PROPERTY	1,399	1,192	-14.8	190,202,340	158,238,550	-16.8	135,956	132,750
DESIGNATED FOREST PROPERTY	24	707	2,846	3,308,890	145,205,540	4,288	137,870	205,383
MULTIPLE HOUSING PROPERTY	1,405	1,429	1.7	2,170,909,500	2,244,728,340	3.4	1,545,131	1,570,839
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	317	0	-100	52,587,150	0	-100	165,890	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	128,944	132,330	2.6	27,401,196,083	29,139,917,418	6.3	212,505	220,206
PERSONAL PROPERTY	15,285	13,749	-10.0	1,655,116,751	1,771,620,341	7.0	108,284	128,854
MANUFACTURED STRUCTURE REAL PROPERTY	1,240	5,273	325.2	26,258,914	124,521,254	374.2	21,177	23,615
MANUFACTURED STRUCTURE PERSONAL PROPERTY	5,345	1,232	-77.0	137,727,212	25,975,480	-81.1	25,767	21,084
TOTAL MANUFACTURED STRUCTURES	6,585	6,505	-1.2	163,986,126	150,496,734	-8.2	24,903	23,136
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	1,044	1,084	3.8	1,155,252,621	1,185,317,333	2.6	1,106,564	1,093,466
GRAND TOTAL	166,622	170,145	2.1	31,169,668,591	33,039,629,696	6.0	187,068	194,185

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

WHEELER COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	94	80	-14.9	NA	200,170	NA	NA	2,502
UNIMPROVED COMMERCIAL LAND	7	7	0.0	NA	26,174	NA	NA	3,739
UNIMPROVED INDUSTRIAL LAND	0	0	NA	NA	0	NA	NA	NA
UNIMPROVED TRACT LAND	168	169	0.6	NA	4,184,831	NA	NA	24,762
UNIMPROVED FARM AND RANGE LAND	0	0	NA	NA	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	7	7	0.0	NA	13,231	NA	NA	1,890
UNIMPROVED EFU FARM AND RANGE LAND	618	610	-1.3	NA	6,615,836	NA	NA	10,846
HIGHEST AND BEST USE FOREST LAND	229	175	-23.6	NA	3,358,657	NA	NA	19,192
DESIGNATED FOREST LAND	1	1	0.0	NA	52,291	NA	NA	52,291
MULTIPLE HOUSING LAND	0	0	NA	NA	0	NA	NA	NA
RECREATION LAND	62	59	-4.8	NA	646,453	NA	NA	10,957
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	NA	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	1,186	1,108	-6.6	NA	15,097,643	NA	NA	13,626
IMPROVED RESIDENTIAL PROPERTY	389	291	-25.2	NA	13,728,140	NA	NA	47,176
IMPROVED COMMERCIAL PROPERTY	56	56	0.0	NA	3,313,046	NA	NA	59,162
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	0	0	NA	NA	0	NA	NA	NA
IMPROVED INDUSTRIAL PROPERTY (STATE)	0	0	NA	NA	0	NA	NA	NA
IMPROVED TRACT PROPERTY	122	113	-7.4	NA	9,077,912	NA	NA	80,336
IMPROVED FARM AND RANGE PROPERTY	60	60	0.0	NA	5,981,330	NA	NA	99,689
IMPROVED FARM AND RANGE UNZONED PROPERTY	3	3	0.0	NA	139,928	NA	NA	46,643
IMPROVED FARM AND RANGE ZONED PROPERTY	221	213	-3.6	NA	13,832,365	NA	NA	64,941
HIGHEST AND BEST USE FOREST PROPERTY	10	7	-30.0	NA	321,108	NA	NA	45,873
DESIGNATED FOREST PROPERTY	0	0	NA	NA	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	0	0	NA	NA	0	NA	NA	NA
RECREATION PROPERTY	18	19	5.6	NA	1,206,499	NA	NA	63,500
IMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	NA	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	879	762	-13.3	NA	47,600,328	NA	NA	62,468
PERSONAL PROPERTY	23	20	-13.0	NA	682,341	NA	NA	34,117
MANUFACTURED STRUCTURE REAL PROPERTY	186	179	-3.8	NA	4,300,714	NA	NA	24,026
MANUFACTURED STRUCTURE PERSONAL PROPERTY	39	227	482.1	NA	882,784	NA	NA	3,889
TOTAL MANUFACTURED STRUCTURES	225	406	80.4	NA	5,183,498	NA	NA	12,767
OTHER	0	0	NA	NA	0	NA	NA	NA
UTILITIES	17	17	0.0	NA	5,669,410	NA	NA	333,495
GRAND TOTAL	2,330	2,313	-0.7	70,965,361	74,233,220	4.6	30,457	32,094

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2001-02 AND FY 2002-03
BY COUNTY AND PROPERTY CLASS

YAMHILL COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2001-02	2002-03	% CH	2001-02	2002-03	% CH	2001-02	2002-03
UNIMPROVED RESIDENTIAL LAND	1,853	1,688	-8.9	39,616,841	42,280,258	6.7	21,380	25,048
UNIMPROVED COMMERCIAL LAND	241	240	-0.4	10,919,655	12,410,463	13.7	45,310	51,710
UNIMPROVED INDUSTRIAL LAND	194	196	1.0	8,735,314	15,852,894	81.5	45,027	80,882
UNIMPROVED TRACT LAND	767	774	0.9	27,048,887	29,964,629	10.8	35,266	38,714
UNIMPROVED FARM AND RANGE LAND	26	27	3.8	235,513	248,962	5.7	9,058	9,221
UNIMPROVED NON-EFU FARM AND RANGE LAND	246	239	-2.8	1,947,536	1,911,576	-1.8	7,917	7,998
UNIMPROVED EFU FARM AND RANGE LAND	1,640	1,643	0.2	21,415,040	23,651,237	10.4	13,058	14,395
HIGHEST AND BEST USE FOREST LAND	574	575	0.2	24,538,515	25,241,947	2.9	42,750	43,899
DESIGNATED FOREST LAND	891	880	-1.2	8,571,475	9,404,534	9.7	9,620	10,687
MULTIPLE HOUSING LAND	8	8	0.0	149,179	145,824	-2.2	18,647	18,228
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	6,440	6,270	-2.6	143,177,955	161,112,324	12.5	22,233	25,696
IMPROVED RESIDENTIAL PROPERTY	15,207	15,561	2.3	1,596,495,415	1,691,808,725	6.0	104,984	108,721
IMPROVED COMMERCIAL PROPERTY	1,210	1,216	0.5	379,095,783	401,036,163	5.8	313,302	329,799
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	299	314	5.0	66,776,173	77,825,712	16.5	223,332	247,853
IMPROVED INDUSTRIAL PROPERTY (STATE)	59	62	5.1	361,212,007	433,536,804	20.0	6,122,237	6,992,529
IMPROVED TRACT PROPERTY	3,358	3,381	0.7	511,527,450	537,448,619	5.1	152,331	158,961
IMPROVED FARM AND RANGE PROPERTY	30	32	6.7	1,911,506	2,134,658	11.7	63,717	66,708
IMPROVED FARM AND RANGE UNZONED PROPERTY	507	501	-1.2	63,329,727	64,622,382	2.0	124,911	128,987
IMPROVED FARM AND RANGE ZONED PROPERTY	3,044	3,046	0.1	370,870,922	384,287,369	3.6	121,837	126,161
HIGHEST AND BEST USE FOREST PROPERTY	43	53	23.3	2,790,096	3,252,679	16.6	64,886	61,371
DESIGNATED FOREST PROPERTY	1,433	1,455	1.5	173,465,609	181,612,041	4.7	121,051	124,819
MULTIPLE HOUSING PROPERTY	192	194	1.0	96,765,233	97,786,854	1.1	503,986	504,056
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	187	177	-5.3	10,501,038	10,076,126	-4.0	56,155	56,927
IMPROVED MISCELLANEOUS	1,678	1,664	-0.8	75,333	284,559	277.7	45	171
TOTAL IMPROVED PROPERTIES	27,247	27,656	1.5	3,634,816,292	3,885,712,691	6.9	133,402	140,502
PERSONAL PROPERTY	2,795	2,564	-8.3	144,118,894	141,576,969	-1.8	51,563	55,217
MANUFACTURED STRUCTURE REAL PROPERTY	1,456	1,421	-2.4	31,675,576	30,148,705	-4.8	21,755	21,217
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,734	2,697	-1.4	75,114,332	70,477,653	-6.2	27,474	26,132
TOTAL MANUFACTURED STRUCTURES	4,190	4,118	-1.7	106,789,908	100,626,358	-5.8	25,487	24,436
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	57	NA	NA	168,495,450	160,850,039	-4.5	2,956,061	NA
GRAND TOTAL	40,729	40,608	-0.3	4,197,398,499	4,449,878,381	6.0	103,057	109,581

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.3 TOTAL ASSESSED VALUE OF CENTRALLY ASSESSED (UTILITY) PROPERTY AFTER SUPERVISORY ORDERS, FY 2002-03 (THOUSANDS OF DOLLARS)
BY COUNTY AND TYPE OF UTILITY PROPERTY

COUNTY	AIR TRANSPOR- TATION	COMMUNI - CATION	ELECTRI C	GAS	PI PELINE GAS	PI PELINE OIL	PRI VATE RAI L CARS	RAI L TRANSPOR- TATION	WATER TRANSPOR- TATION	TOTAL UTI LI TIES
BAKER	0	47,052	67,212	2,237	29,602	1,574	7,892	27,379	0	182,947
BENTON	884	74,164	28,017	21,621	0	24	0	3,812	0	128,521
CLACKAMAS	1	292,288	387,823	112,376	14,570	309	3,119	2,957	460	813,903
CLATSOP	0	32,707	63,127	21,475	0	0	193	885	4,172	122,560
COLUMBIA	0	34,099	156,439	141,263	635	0	327	1,500	1,930	336,192
COOS	2,796	113,019	40,177	9	0	0	0	2,780	548	159,328
CROOK	0	13,400	24,437	2,335	9,269	0	0	0	0	49,441
CURRY	0	24,968	2,732	0	0	0	0	0	1,432	29,132
DESCHUTES	12,911	142,793	63,847	25,459	68,266	0	2,121	10,567	0	325,963
DOUGLAS	250	164,265	200,208	13,563	12,056	0	239	9,364	0	399,945
GILLIAM	0	3,823	31,935	0	33,433	0	4,092	14,076	624	87,984
GRANT	0	10,836	1,085	0	0	0	0	0	0	11,921
HARNEY	0	27,494	24,696	0	0	0	0	0	0	52,190
HOOD RIVER	0	27,927	18,052	5,982	401	0	2,988	10,755	878	66,983
JACKSON	25,372	196,400	197,394	40,629	8,204	0	135	5,727	0	473,860
JEFFERSON	0	21,255	155,146	2,009	46,683	0	4,283	7,980	0	237,357
JOSEPHINE	0	71,183	57,513	7,787	2,277	0	76	2,542	798	142,177
KLAMATH	2,749	89,331	306,721	13,816	175,923	0	18,495	29,509	709	637,254
LAKE	0	16,897	39,285	0	0	0	0	0	0	56,182
LANE	44,848	320,935	93,768	59,851	8,581	17,246	13,006	28,611	97	586,944
LINCOLN	0	50,149	62,982	32,696	0	0	0	1,804	0	147,631
LINN	0	108,957	77,855	27,820	12,736	4,972	7,467	11,963	0	251,770
MALHEUR	0	52,688	58,813	4,570	7,480	572	1,449	7,574	0	133,146
MARION	196	274,434	210,914	78,875	8,221	4,528	6,992	10,098	197	594,455
MORROW	0	10,818	516,076	2,593	50,266	0	3,222	11,252	5,043	599,268
MULTNOMAH	714,813	1,089,333	570,478	139,414	7,857	8,199	21,062	77,124	60,689	2,688,968
POLK	0	38,019	33,218	21,832	0	0	0	1,721	0	94,790
SHERMAN	0	2,840	39,785	0	24,371	0	1,736	6,380	1,275	76,387
TILLAMOOK	0	39,305	43,068	263	0	0	0	0	0	82,636
UMATILLA	3,135	78,771	607,621	15,811	74,101	3,307	13,045	77,112	5,116	878,019
UNION	147	38,389	3,566	5,592	15,190	1,009	6,206	24,237	0	94,336
WALLOWA	0	7,556	47,600	0	0	0	0	0	195	55,351
WASCO	0	41,949	39,517	6,017	25,016	0	13,270	38,985	1,860	166,614
WASHINGTON	1,100	715,077	284,469	189,572	0	1,063	98	2,398	0	1,193,778
WHEELER	0	3,078	12	0	0	0	0	0	0	3,090
YAMHILL	263	74,038	66,068	19,959	0	0	0	2,285	376	162,988
TOTAL	809,462	4,350,238	4,621,656	1,015,424	635,137	42,802	131,513	431,378	86,399	12,124,010
UNALLOCATED							21,243			21,243
GRAND TOTAL	809,462	4,350,238	4,621,656	1,015,424	635,137	42,802	152,756	431,378	86,399	12,888,765

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

TABLE C.1 SUMMARY OF ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF FULLY AND PARTIALLY EXEMPT PROPERTY, FY 2002-03 (THOUSANDS OF DOLLARS)
BY COUNTY

COUNTY	PUBLIC EXEMPTIONS			SOCIAL WELFARE EXEMPTIONS			BUSINESS/HOUSING/ MISCELLANEOUS EXEMPTIONS			TOTAL		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	1,387	0	318,524	136	0	39,164	393	18,687	33,804	1,916	18,687	391,491
BENTON	1,254	460	259,625	363	9,422	NA	1,425	83,273	115,033	3,042	93,155	NA
CLACKAMAS	3,470	0	2,279,233	1,007	0	842,311	4,641	393,392	622,326	9,118	393,392	3,743,870
CLATSOP	3,138	0	565,130	333	0	103,164	1,174	51,406	157,201	4,645	51,406	825,494
COLUMBIA	1,012	0	49,185	184	0	9,959	1,011	62,462	197,578	2,207	62,462	256,721
COOS	2,589	0	650,998	348	592	120,093	2,542	86,410	159,589	5,479	87,001	930,680
CROOK	959	0	201,881	76	0	19,404	217	14,467	20,220	1,252	14,467	241,505
CURRY	1,653	0	NA	93	0	20,341	1,179	40,704	54,503	2,925	40,704	NA
DESCHUTES	2,281	0	NA	365	22,384	135,743	4,391	150,096	251,390	7,037	172,480	NA
DOUGLAS	4,505	0	1,344,925	651	0	204,352	4,620	298,880	601,218	9,776	298,880	2,150,495
GILLIAM	390	0	15,032	37	0	2,187	147	1,169	28,431	574	1,169	45,650
GRANT	901	0	264,384	56	0	7,538	594	6,532	12,074	1,551	6,532	283,995
HARNEY	1,591	0	690,146	68	0	13,757	382	3,530	7,267	2,041	3,530	711,170
HOOD RIVER	663	0	182,096	106	0	39,425	802	25,055	48,542	1,571	25,055	270,064
JACKSON	4,235	0	774,432	754	0	270,659	9,609	278,977	381,421	14,598	278,977	1,426,512
JEFFERSON	983	0	154,931	83	0	11,541	158	11,399	17,581	1,224	11,399	184,054
JOSEPHINE	2,037	554	488,699	336	3,016	149,844	2,898	123,632	179,596	5,271	127,201	818,138
KLAMATH	2,795	1,245	610,605	373	1,046	78,764	6,613	58,959	NA	9,781	61,250	NA
LAKE	1,559	8,646	NA	73	5,814	NA	442	3,333	8,530	2,074	17,793	NA
LANE	7,484	10,789	3,381,704	1,551	49,698	991,163	4,738	658,745	1,026,923	13,773	719,232	5,399,790
LINCOLN	2,698	0	616,532	297	0	65,542	4,452	84,780	157,910	7,447	84,780	839,984
LINN	2,297	0	757,590	502	0	135,933	2,776	236,793	482,562	5,575	236,793	1,376,086
MALHEUR	2,171	0	696,067	160	0	68,503	375	14,797	34,298	2,706	14,797	798,868
MARION	2,954	34,399	2,725,043	1,209	37,679	798,526	3,769	625,257	977,803	7,932	697,334	4,501,371
MORROW	621	5,051	137,047	72	292	10,741	189	11,328	75,718	882	16,672	223,506
MULTNOMAH	7,622	16,116	9,594,188	4,178	550,465	4,873,342	18,453	1,567,674	4,106,201	30,253	2,134,255	18,573,731
POLK	965	0	535,996	268	0	84,324	1,301	86,833	131,889	2,534	86,833	752,209
SHERMAN	323	0	17,688	37	0	1,724	71	1,208	2,236	431	1,208	21,648
TILLAMOOK	1,664	0	344,813	138	0	NA	1,022	47,796	61,531	2,824	47,796	NA
UMATI LLA	2,144	1,165	1,090,120	365	6,135	101,901	1,146	77,732	125,811	3,655	85,032	1,317,832
UNI ON	663	0	200,883	164	0	52,724	514	22,560	36,222	1,341	22,560	289,829
WALLOWA	734	0	190,783	112	997	6,949	171	8,225	NA	1,017	9,222	NA
WASCO	1,306	373	136,053	138	832	29,734	1,220	28,125	51,407	2,664	29,329	217,195
WASHINGTON	3,555	0	794,637	809	0	273,591	10,148	33,599	677,129	14,512	33,599	1,745,356
WHEELER	470	0	25,118	27	0	627	97	651	1,800	594	651	27,545
YAMHILL	1,032	2,287	240,829	453	8,260	166,141	1,657	157,813	221,357	3,142	168,359	628,327

NOTE: NA indicates that the county did not provide data.

TABLE C.2 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF PUBLIC EXEMPTIONS, FY 2002-03 (THOUSANDS OF DOLLARS)
BY TYPE OF PROPERTY AND COUNTY

COUNTY	FEDERAL			STATE			COUNTY			CITY		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	869	0	251,768	173	0	11,965	131	0	9,999	133	0	12,078
BENTON	276	0	14,109	283	0	43,760	152	278	17,839	404	182	66,036
CLACKAMAS	349	0	408,831	359	0	211,964	797	0	248,966	1,170	0	372,311
CLATSOP	102	0	33,407	1,111	0	251,919	782	0	45,417	957	0	103,611
COLUMBIA	54	0	6,187	171	0	7,688	210	0	10,387	356	0	11,292
COOS	645	0	185,098	579	0	80,437	403	0	57,279	604	0	124,640
CROOK	519	0	102,901	64	0	14,042	201	0	15,832	84	0	14,482
CURRY	422	0	NA	141	0	80,325	920	0	11,286	130	0	21,420
DESCHUTES	664	0	NA	451	203	NA	723	0	NA	317	0	NA
DOUGLAS	2,563	0	879,128	411	0	43,244	635	0	110,929	523	0	88,980
GILLIAM	194	0	5,364	66	0	908	33	0	1,387	66	0	1,631
GRANT	592	0	220,350	88	0	4,034	45	0	6,727	144	0	10,566
HARNEY	934	0	625,776	363	0	37,069	180	0	6,529	55	0	5,386
HOOD RIVER	137	0	70,180	109	0	9,310	185	0	24,585	83	0	15,839
JACKSON	1,410	0	363,905	386	0	87,101	813	0	76,519	1,141	0	82,692
JEFFERSON	697	0	97,589	59	0	5,282	78	0	17,845	83	0	4,046
JOSEPHINE	892	0	133,066	141	0	16,467	657	38	72,038	186	444	129,165
KLAMATH	1,293	3	388,602	254	555	53,391	863	49	33,309	274	564	81,030
LAKE	997	0	546,000	145	0	16,460	217	8,646	NA	117	0	2,260
LANE	2,635	20	869,889	926	54	738,410	1,287	1,084	277,788	1,858	7,284	716,477
LINCOLN	677	0	167,033	434	0	119,317	475	0	32,969	634	0	147,547
LINN	498	0	217,667	384	0	40,337	572	0	48,614	618	0	202,548
MALHEUR	1,327	0	436,882	400	0	135,698	114	0	12,638	170	0	33,876
MARION	245	306	247,084	578	11,057	979,231	370	7,648	310,681	1,196	6,484	262,014
MORROW	111	37	46,163	73	463	3,001	45	82	7,283	180	30	6,864
MULTNOMAH	472	0	2,948,734	1,052	0	170	620	369	358,041	3,509	10,112	2,000,915
POLK	201	0	150,237	66	0	154,442	80	0	27,139	534	0	61,615
SHERMAN	171	0	3,079	55	0	964	34	0	2,559	50	0	1,248
TILLAMOOK	371	0	63,175	901	0	230,050	221	0	22,539	138	0	15,974
UMATI LLA	899	38	622,018	252	0	202,043	116	1,064	28,201	573	64	87,555
UNIION	263	0	69,870	143	0	60,495	46	0	11,233	130	0	21,113
WALLOWA	431	0	149,926	130	0	7,189	33	0	8,812	80	0	7,007
WASCO	523	145	39,793	122	119	11,714	164	63	10,857	174	0	14,960
WASHINGTON	208	0	30,215	293	0	46,565	403	0	56,249	1,321	0	126,139
WHEELER	292	0	21,315	106	0	1,212	32	0	725	31	0	402
YAMHILL	236	0	55,988	89	4	6,259	160	541	24,912	441	372	87,545

NOTE: NA indicates that the county did not provide data.

TABLE C.2 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF PUBLIC EXEMPTIONS, FY 2002-03 (THOUSANDS OF DOLLARS)
BY TYPE OF PROPERTY AND COUNTY

COUNTY	SCHOOL DISTRICTS			OTHER MUNICIPAL CORPORATIONS		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	62	0	32,274	19	0	441
BENTON	97	0	115,840	42	0	2,041
CLACKAMAS	333	0	844,673	462	0	192,489
CLATSOP	133	0	110,668	53	0	20,107
COLUMBIA	76	0	4,901	145	0	8,731
COOS	130	0	142,127	228	0	61,417
CROOK	16	0	43,498	75	0	11,126
CURRY	36	0	23,562	4	0	400
DESCHUTES	102	0	NA	24	0	10,587
DOUGLAS	151	0	183,496	222	0	39,147
GILLIAM	15	0	5,363	16	0	379
GRANT	23	0	20,247	9	0	2,460
HARNEY	58	0	15,367	1	0	19
HOOD RIVER	21	0	35,619	128	0	26,564
JACKSON	268	0	145,626	217	0	18,589
JEFFERSON	26	0	21,055	40	0	9,115
JOSEPHINE	104	0	129,479	57	71	8,483
KLAMATH	111	73	54,271	0	0	0
LAKE	15	0	14,672	68	0	7,444
LANE	349	47	677,443	429	2,300	101,697
LINCOLN	73	0	43,974	405	0	105,692
LINN	164	0	206,808	61	0	41,615
MALHEUR	98	0	66,794	62	0	10,180
MARION	282	3,254	819,420	283	5,650	106,614
MORROW	31	130	31,038	181	4,309	42,697
MULTNOMAH	426	0	1,884,284	1,543	5,636	2,402,044
POLK	84	0	142,563	0	0	0
SHERMAN	13	0	9,838	0	0	0
TILLAMOOK	33	0	13,076	0	0	0
UMATILLA	128	0	141,379	176	0	8,925
UNIION	46	0	36,152	35	0	2,020
WALLOWA	25	0	16,778	35	0	1,071
WASCO	39	0	24,185	284	45	34,544
WASHINGTON	225	0	227,842	1,105	0	307,626
WHEELER	9	0	1,465	0	0	0
YAMHILL	105	1,371	65,393	1	0	733

NOTE: NA indicates that the county did not provide data.

TABLE C.3 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF SOCIAL WELFARE EXEMPTIONS, FY 2002-03 (THOUSANDS OF DOLLARS)
BY TYPE OF PROPERTY AND COUNTY

COUNTY	FRATERNAL ORGANIZATIONS			LITERARY/ CHARITABLE			RELIGIOUS ORGANIZATIONS		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	54	0	9,557	0	0	0	62	0	28,477
BENTON	18	0	NA	174	7,295	84,383	141	2,127	34,824
CLACKAMAS	51	0	17,525	272	0	343,581	574	0	434,776
CLATSOP	21	0	8,871	129	0	39,646	165	0	52,469
COLUMBIA	0	0	0	61	0	5,160	91	0	4,338
COOS	26	9	3,990	54	236	26,595	154	163	52,397
CROOK	14	0	3,332	0	0	0	43	0	15,738
CURRY	13	0	2,049	10	0	1,651	65	0	15,504
DESCHUTES	27	0	2,903	120	11,128	67,104	186	8,223	55,407
DOUGLAS	59	0	7,030	155	0	74,151	354	0	118,540
GILLIAM	3	0	388	2	0	42	15	0	1,593
GRANT	12	0	1,881	0	0	0	44	0	5,657
HARNEY	0	0	0	28	0	6,824	28	0	6,571
HOOD RIVER	40	0	21,651	0	0	0	57	0	16,960
JACKSON	30	0	6,827	308	0	186,496	334	0	71,904
JEFFERSON	20	0	2,949	0	0	0	53	0	8,457
JOSEPHINE	27	205	4,439	109	1,182	85,988	166	1,288	52,520
KLAMATH	152	907	44,223	0	0	0	194	139	34,161
LAKE	15	0	1,397	0	0	0	44	5,814	NA
LANE	94	81	22,238	619	42,214	600,424	705	5,813	332,763
LINCOLN	115	0	22,977	0	0	0	161	0	39,693
LINN	52	0	8,336	95	0	33,619	281	0	88,898
MALHEUR	49	0	41,445	0	0	0	111	0	27,058
MARION	42	319	10,595	402	26,525	397,358	675	10,424	369,244
MORROW	16	179	1,590	0	0	0	32	113	8,696
MULTNOMAH	118	440	42,132	1,234	72,192	1,314,262	1,680	12,389	1,221,918
POLK	0	0	0	114	0	29,151	145	0	51,684
SHERMAN	7	0	183	6	0	383	17	0	1,141
TILLAMOOK	0	0	0	12	0	893	125	0	29,521
UMATI LLA	91	75	15,634	8	5,229	24,597	240	831	61,199
UNIION	49	0	23,441	0	0	0	88	0	26,638
WALLOWA	35	0	2,642	0	0	0	56	997	3,744
WASCO	10	255	2,315	17	0	1,311	90	562	24,102
WASHINGTTON	48	0	8,553	272	0	48,114	355	0	161,406
WHEELER	0	0	0	4	0	124	15	0	467
YAMHILL	30	298	2,796	34	4,775	39,054	236	2,174	58,319

NOTE: NA indicates that the county did not provide data.

TABLE C.3 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF SOCIAL WELFARE EXEMPTIONS, FY 2002-03 (THOUSANDS OF DOLLARS)
BY TYPE OF PROPERTY AND COUNTY

COUNTY	CHARITABLE SCHOOL/ DAYCARE FACILITIES			BURIAL GROUNDS			ALL OTHER SOCIAL WELFARE		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	0	0	0	20	0	1,130	0	0	0
BENTON	0	0	0	30	0	1,163	0	0	0
CLACKAMAS	16	0	26,563	90	0	17,897	4	0	1,969
CLATSOP	3	0	948	15	0	1,229	0	0	0
COLUMBIA	0	0	0	32	0	460	0	0	0
COOS	1	0	701	40	93	3,252	73	91	33,158
CROOK	0	0	0	19	0	333	0	0	0
CURRY	0	0	0	0	0	0	5	0	1,137
DESCHUTES	27	3,033	9,051	2	0	272	3	0	1,006
DOUGLAS	7	0	3,508	73	0	1,089	3	0	35
GILLIAM	2	0	45	15	0	119	0	0	0
GRANT	0	0	0	0	0	0	0	0	0
HARNEY	0	0	0	12	0	362	0	0	0
HOOD RIVER	0	0	0	9	0	813	0	0	0
JACKSON	47	0	4,755	5	0	406	30	0	271
JEFFERSON	0	0	0	10	0	135	0	0	0
JOSEPHINE	14	340	5,298	16	0	1,501	4	0	99
KLAMATH	0	0	0	27	0	379	0	0	0
LAKE	0	0	0	14	0	267	0	0	0
LANE	32	1,589	16,387	96	0	19,072	5	0	279
LINCOLN	0	0	0	20	0	2,779	1	0	93
LINN	1	0	92	72	0	4,934	1	0	55
MALHEUR	0	0	0	0	0	0	0	0	0
MARION	6	310	5,247	82	101	13,854	2	0	2,228
MORROW	0	0	0	24	0	456	0	0	0
MULTNOMAH	261	356	460,049	73	1,767	140,614	812	463,320	1,694,367
POLK	0	0	0	9	0	3,489	0	0	0
SHERMAN	0	0	0	7	0	17	0	0	0
TILLAMOOK	0	0	0	1	0	NA	0	0	0
UMATILLA	0	0	0	26	0	470	0	0	0
UNIION	0	0	0	22	0	1,934	5	0	711
WALLOWA	0	0	0	21	0	562	0	0	0
WASCO	0	0	0	20	0	1,109	1	15	897
WASHINGTON	67	0	41,018	67	0	14,499	0	0	0
WHEELER	0	0	0	8	0	36	0	0	0
YAMHILL	107	705	62,779	35	72	2,311	11	235	882

NOTE: NA indicates that the county did not provide data.

TABLE C. 4 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF BUSINESS, HOUSING, AND MISCELLANEOUS EXEMPTIONS, FY 2002-03 (THOUSANDS OF DOLLARS)
BY COUNTY

COUNTY	VETERANS EXEMPTIONS			HISTORIC PROPERTY			ENTERPRISE ZONES		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	256	12,431	20,112	50	1,436	6,959	2	4,821	6,270
BENTON	654	80,672	103,553	15	2,600	8,414	0	0	0
CLACKAMAS	3,152	384,714	568,473	43	8,679	19,144	1	0	920
CLATSOP	541	48,881	68,884	27	2,367	6,304	1	158	2,124
COLUMBIA	542	58,759	77,859	4	237	872	4	3,466	115,830
COOS	1,182	77,174	100,696	16	1,018	3,925	12	5,154	11,699
CROOK	204	14,467	20,073	0	0	0	0	0	0
CURRY	434	40,267	50,469	2	235	512	0	0	0
DESCHUTES	1,336	138,202	208,836	6	816	2,382	15	10,958	17,466
DOUGLAS	1,798	279,039	472,761	35	2,118	4,645	11	3,262	77,835
ILLIAMS	35	1,102	2,235	2	67	1,662	1	0	24,194
GRANT	151	6,532	10,989	0	0	0	0	0	0
HARNEY	73	2,655	5,558	0	0	0	1	875	1,709
HOOD RIVER	214	20,985	36,123	18	3,144	7,646	0	0	0
JACKSON	2,414	259,199	323,901	113	13,850	26,654	0	0	0
JEFFERSON	145	9,506	15,496	0	0	0	0	0	0
JOSEPHINE	1,398	120,033	165,637	15	1,531	2,485	9	1,584	4,510
KLAMATH	1,073	58,806	88,744	4	153	153	1	0	15,628
LAKE	90	3,152	5,485	2	181	536	2	0	1,415
LANE	2,952	270,189	363,820	127	8,249	23,241	14	359,589	538,577
LINCOLN	816	84,636	103,792	4	96	282	1	49	321
LINN	1,253	104,639	148,861	100	6,641	17,156	5	125,513	306,511
MALHEUR	284	13,570	21,980	4	38	45	2	0	10,145
MARION	2,866	248,794	358,129	99	9,758	21,028	29	292,975	433,922
MORROW	106	3,579	7,143	0	0	0	6	7,750	66,585
MULTNOMAH	6,056	695,902	1,072,170	985	262,638	932,771	12	361,554	432,529
POLK	720	83,764	105,862	0	0	0	0	0	0
SHERMAN	27	1,208	2,086	0	0	0	0	0	0
TILLAMOOK	459	47,796	59,149	0	0	0	0	0	0
UMATI LLA	803	67,751	76,038	9	434	1,322	3	1,054	29,339
UNI ON	286	18,325	27,086	9	1,274	1,923	9	2,961	6,373
WALLOWA	106	8,016	NA	5	209	271	0	0	0
WASCO	373	25,727	38,425	24	1,681	3,864	1	717	1,908
WASHINGTON	2,861	29,763	29,763	14	1,894	4,935	0	0	0
WHEELER	19	651	1,299	0	0	0	0	0	0
YAMHILL	819	73,699	114,989	40	3,716	13,609	0	0	0

TABLE C.4 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF BUSINESS, HOUSING, AND MISCELLANEOUS EXEMPTIONS, FY 2002-03 (THOUSANDS OF DOLLARS)
BY COUNTY

COUNTY	COMMERCIAL UNDER CONSTRUCTION			ALL OTHER BUSINESS/HOUSING		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	0	0	0	0	0	0
BENTON	0	0	0	1	0	65
CLACKAMAS	3	0	11,938	34	0	12,924
CLATSOP	0	0	0	417	0	79,888
COLUMBIA	0	0	0	6	0	3,017
COOS	0	0	0	83	3,064	38,032
CROOK	0	0	0	0	0	0
CURRY	0	0	0	26	202	765
DESCHUTES	0	0	0	7	119	10,429
DOUGLAS	1	3,332	5,376	103	11,130	30,750
GILLIAM	0	0	0	0	0	0
GRANT	0	0	0	0	0	0
HARNEY	0	0	0	0	0	0
HOOD RIVER	0	0	0	2	925	2,226
JACKSON	0	0	0	0	0	0
JEFFERSON	0	0	0	13	1,893	2,085
JOSEPHINE	1	215	552	6	268	1,431
KLAMATH	0	0	0	3,576	0	NA
LAKE	0	0	0	0	0	0
LANE	1	14,094	14,695	282	6,624	76,269
LINCOLN	0	0	0	387	0	39,763
LINN	0	0	0	30	0	3,967
MALHEUR	0	0	0	2	1,189	1,508
MARION	1	0	59	106	73,730	160,687
MORROW	0	0	0	6	0	1,633
MULTNOMAH	14	23,848	181,368	2,457	223,733	1,465,087
POLK	6	2,581	22,079	39	489	1,399
SHERMAN	0	0	0	0	0	0
TILLAMOOK	0	0	0	0	0	0
UMATILLA	0	0	0	57	8,493	17,355
UNIION	0	0	0	3	0	16
WALLOWA	0	0	0	0	0	0
WASCO	0	0	0	184	0	4,102
WASHINGTON	19	0	610,325	11	1,942	9,888
WHEELER	0	0	0	0	0	0
YAMHILL	1	80,398	80,417	71	0	9,784

NOTE: NA indicates that the county did not provide data.

TABLE C.5 ASSESSED VALUE (AV) AND REAL MARKET VALUE (RMV) OF SPECIALLY ASSESSED FARMLAND AND FORESTLAND, FY 2002-03 (THOUSANDS OF DOLLARS)
BY COUNTY

COUNTY	----- FARM USE -----				----- FOREST LAND-----				----- TOTAL -----			
	# ACCTS	# ACRES	AV	RMV	# ACCTS	# ACRES	AV	RMV	# ACCTS	# ACRES	AV	RMV
BAKER	3,882	862,275	49,692	330,272	463	39,333	646	19,758	4,345	901,608	50,337	350,031
BENTON	5,643	NA	357,628	465,697	1,941	NA	77,982	91,004	7,584	NA	435,611	556,701
CLACKAMAS	9,399	145,276	72,595	1,474,570	8,357	242,944	57,223	1,035,418	17,756	388,220	129,818	2,509,988
CLATSOP	1,026	16,378	2,963	73,709	2,179	294,923	118,341	299,738	3,205	311,301	121,304	373,447
COLUMBIA	1,404	44,499	9,821	122,211	5,135	300,438	110,204	395,233	6,539	344,937	120,025	517,444
COOS	2,956	74,493	25,160	NA	9,003	162,388	170,136	NA	11,959	236,881	195,295	NA
CROOK	1,609	765,565	35,863	NA	273	90,717	3,383	NA	1,882	856,282	39,246	NA
CURRY	827	43,178	16,534	120,345	2,193	264,960	64,188	180,898	3,020	308,138	80,722	301,243
DESCHUTES	NA	NA	NA	325,723	NA	NA	2,335	67,432	NA	NA	NA	393,155
DOUGLAS	7,489	302,556	44,446	438,966	9,329	1,047,760	231,176	480,258	16,818	1,350,316	275,622	919,223
GILLIAM	1,434	694,304	56,535	125,455	0	0	0	0	1,434	694,304	56,535	125,455
GRANT	1,927	890,518	23,332	230,413	755	146,748	4,200	54,921	2,682	1,037,266	27,532	285,334
HARNEY	3,633	1,458,626	56,246	304,579	28	5,439	113	1,862	3,661	1,464,065	56,359	306,441
HOOD RIVER	1,343	23,537	42,732	210,970	884	48,948	1,624	57,436	2,227	72,485	44,356	268,405
JACKSON	11,726	NA	23,495	612,887	8,170	NA	29,515	253,780	19,896	NA	53,009	866,666
JEFFERSON	NA	438,800	35,757	NA	NA	78,339	2,641	NA	NA	517,140	38,398	NA
JOSEPHINE	1,371	23,561	11,457	88,116	6,258	175,235	5,102	169,303	7,629	198,796	16,559	257,419
KLAMATH	10,147	593,861	110	539,712	2,166	720,177	25,969	78,985	12,313	1,314,038	26,079	618,696
LAKE	3,306	756,183	167,836	322,752	438	262,541	9,422	38,058	3,744	1,018,724	177,258	360,810
LANE	6,351	167,349	69,606	646,422	10,622	821,890	221,104	876,120	16,973	989,240	290,711	1,522,542
LINCOLN	991	14,806	5,783	56,011	4,090	345,165	156,527	343,603	5,081	359,971	162,310	399,614
LINN	6,635	356,426	157,649	NA	3,583	458,772	120,457	NA	10,218	815,198	278,106	NA
MALHEUR	6,597	1,306,040	138,777	533,255	0	0	0	0	6,597	1,306,040	138,777	533,255
MARION	20,971	291,474	200,518	1,916,240	2,861	103,341	25,558	244,302	23,832	394,815	226,076	2,160,542
MORROW	2,315	1,000,064	79,260	285,814	184	50,672	1,817	21,020	2,499	1,050,737	81,077	306,835
MULTNOMAH	733	24,360	25,725	12,849	586	19,021	3,122	6,968	1,319	43,381	28,847	19,816
POLK	4,532	175,544	92,206	561,500	2,930	212,027	60,755	236,368	7,462	387,571	152,960	797,868
SHERMAN	1,348	452,750	68,045	138,403	0	0	0	0	1,348	452,750	68,045	138,403
TILLAMOOK	1,359	31,867	23,409	28,095	1,752	186,728	64,366	74,910	3,111	218,595	87,775	103,005
UMATILLA	9,107	1,327,442	444,064	572,382	600	72,301	5,907	7,230	9,707	1,399,743	449,971	579,612
UNIION	3,196	495,916	52,019	254,662	694	144,043	4,152	38,213	3,890	639,959	56,171	292,875
WALLOWA	1,584	658,581	107,507	282,853	177	130,247	8,437	25,676	1,761	788,827	115,944	308,529
WASCO	2,808	713,237	71,924	NA	830	57,961	1,749	NA	3,638	771,198	73,674	NA
WASHINGTON	5,759	4,428,852	68,729	1,187,452	4,729	164,188	43,717	542,918	10,488	4,593,039	112,446	1,730,370
WHEELER	641	572,585	16,466	187,575	178	104,149	3,280	27,744	819	676,734	19,746	215,319
YAMHILL	2,691	156,661	61,499	793,965	2,552	136,992	40,488	336,745	5,243	293,653	101,987	1,130,710

NOTE: "Forestland" includes designated forestland, highest and best use forestland, and Western Oregon Small Tract Option land.
NA indicates that the county did not provide data.

TABLE D.1 FULL PERMANENT RATE AND LOCAL OPTION TAXING AUTHORITY, TIMBER OFFSETS, AND PROPERTY TAX TO EXTEND, FY 2002-03
BY TYPE OF LEVY AND TYPE OF TAXING DISTRICT

DISTRICT TYPE	FULL PERMANENT AUTHORITY	PERMANENT AUTHORITY USED	TIMBER OFFSETS	PERMANENT AUTHORITY USED LESS OFFSETS	FULL LOCAL OPTION AUTHORITY	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS	TOTAL TAX TO EXTEND
COUNTY	546,404,723	544,987,576	1,154,471	543,833,105	64,489,445	64,485,873	114,962	41,553,196	649,987,136
CITY	605,968,685	595,957,335	0	595,957,335	21,358,768	21,354,240	74,667,166	51,540,470	743,519,211
SCHOOL	989,199,352	989,124,091	0	989,124,091	57,202,834	56,427,971	13,482,212	329,714,625	1,388,748,899
EDUCATION SERVICE	71,840,224	71,840,224	0	71,840,224	0	0	0	0	71,840,224
COMMUNITY COLLEGE	97,842,208	97,842,208	0	97,842,208	0	0	0	31,943,565	129,785,772
CEMETERY	1,573,763	1,570,686	0	1,570,686	0	0	0	0	1,570,686
FIRE	156,049,739	154,351,872	0	154,351,872	9,760,398	9,741,304	145,537	7,324,191	171,562,904
HOSPITAL	13,796,706	13,396,504	0	13,396,504	1,224,596	1,224,545	0	2,592,605	17,213,654
PARK	40,566,736	40,566,736	0	40,566,736	36,700	36,694	72,134	3,657,329	44,332,893
PORT	11,060,658	11,060,658	0	11,060,658	300,123	300,083	0	1,777,114	13,137,855
ROAD	5,917,319	5,793,420	0	5,793,420	74,171	74,172	0	0	5,867,592
SANITARY	572,326	559,514	0	559,514	0	0	0	499,927	1,059,441
WATER SUPPLY	2,434,145	2,091,793	0	2,091,793	279,642	279,639	1,982	3,695,911	6,069,325
WATER CONTROL	1,379,536	1,342,916	0	1,342,916	0	0	0	55,938	1,398,854
VECTOR CONTROL	2,361,238	2,361,238	0	2,361,238	140,000	139,991	0	0	2,501,229
SERVICE	14,347,303	13,927,802	0	13,927,802	0	0	0	17,007,896	30,935,698
OTHER	41,999,019	41,999,019	0	41,999,019	4,594,297	4,593,886	0	13,625,566	60,218,471
	2,603,313,679	2,588,773,591	1,154,471	2,587,619,120	159,460,972	158,658,398	88,483,993	504,988,333	3,339,749,844

NOTES: The category "Other" includes taxing districts such as library, transit, and public utility districts.
Total Tax To Extend is before rounding of individual accounts.
Urban renewal revenues are not included in this table.
Gap Bonds include the City of Portland pension levy.

TABLE D.2 FULL PERMANENT RATE AND LOCAL OPTION TAXING AUTHORITY, TIMBER OFFSETS, AND PROPERTY TAX TO EXTEND, FY 2002-03
BY TYPE OF LEVY AND COUNTY

COUNTY	FULL PERMANENT AUTHORITY	PERMANENT AUTHORITY USED	TIMBER OFFSETS	PERMANENT AUTHORITY USED LESS OFFSETS	FULL LOCAL OPTION AUTHORITY	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS	TOTAL TAX TO EXTEND
BAKER	11,842,894	11,842,894	356	11,842,538	231,700	231,660	0	707,087	12,781,286
BENTON	59,542,653	59,539,581	51,526	59,488,055	6,183,545	6,183,544	0	6,084,488	71,756,086
CLACKAMAS	290,175,098	289,277,975	32,302	289,245,673	15,864,212	15,099,550	143,812	58,790,165	363,279,200
CLATSOP	36,820,437	36,566,347	85,619	36,480,728	1,357,263	1,338,497	0	5,458,492	43,277,716
COLUMBIA	31,272,402	31,265,590	73,559	31,192,031	1,264,277	1,264,225	0	5,181,832	37,638,088
COOS	35,363,082	35,101,386	129,664	34,971,721	489,911	489,871	0	4,939,467	40,401,059
CROOK	13,954,263	12,124,761	1,489	12,123,272	59,568	59,568	0	2,074,398	14,257,238
CURRY	13,839,090	13,826,942	41,005	13,785,936	136,530	136,519	13,693	1,645,492	15,581,642
DESCHUTES	111,109,872	110,462,397	1,022	110,461,374	10,642,063	10,642,047	0	25,030,801	146,134,223
DOUGLAS	53,998,060	53,968,906	165,064	53,803,843	159,060	159,059	5,407	4,285,064	58,253,372
ILLIAM	2,514,863	2,514,863	0	2,514,863	0	0	0	137,512	2,652,375
GRANT	4,303,701	4,292,561	3,571	4,288,990	0	0	0	972,009	5,260,999
HARNEY	4,860,686	4,841,532	68	4,841,464	0	0	0	0	4,841,464
HOOD RIVER	11,083,528	11,080,821	807	11,080,013	120,011	119,994	0	3,555,974	14,755,981
JACKSON	123,190,583	121,069,953	21,168	121,048,785	2,839,488	2,839,484	0	18,509,546	142,397,816
JEFFERSON	11,374,529	11,347,743	1,647	11,346,096	892,798	892,798	0	4,310,451	16,549,345
JOSEPHINE	27,964,248	27,964,248	1,177	27,963,071	1,611,206	1,611,206	0	6,676,759	36,251,036
KLAMATH	35,903,962	35,919,409	16,259	35,903,149	273,885	273,824	0	2,584,369	38,761,342
LAKE	5,132,526	5,132,526	5,794	5,126,732	15,499	15,173	0	580,163	5,722,068
LANE	221,025,678	220,682,097	149,661	220,532,436	17,893,666	17,893,284	74,116	44,983,434	283,483,270
LINCOLN	49,354,429	49,337,771	110,233	49,227,538	193,001	193,001	0	8,651,968	58,072,507
LINN	58,818,897	58,544,128	85,658	58,458,470	11,195,723	11,195,922	0	9,972,278	79,626,671
MALHEUR	13,590,229	13,565,281	0	13,565,281	1,600	1,599	0	1,429,952	14,996,833
MARION	178,321,308	178,315,207	14,657	178,300,550	404,655	404,650	2,787	38,151,101	216,859,088
MORROW	15,333,181	15,325,411	13,786	15,311,625	6,626	6,626	0	4,072,828	19,391,080
MULTNOMAH	608,014,159	607,780,985	0	607,780,985	47,244,751	47,241,893	87,716,759	100,817,225	843,556,862
POLK	32,998,535	32,998,535	41,121	32,957,414	86,545	86,516	123,649	10,986,801	44,154,380
SHERMAN	3,044,740	3,041,723	0	3,041,723	4,103	4,103	0	305,275	3,351,100
TILLAMOOK	22,418,764	22,128,600	46,258	22,082,342	2,087,737	2,087,736	0	3,098,584	27,268,662
UMATILLA	43,669,311	43,043,807	3,431	43,040,376	607,287	607,256	0	11,110,167	54,757,799
UNION	13,243,017	13,243,018	2,624	13,240,394	45,000	41,032	114,962	929,260	14,325,648
WALLOWA	5,031,499	5,030,777	2,703	5,028,074	349,521	349,521	0	625,137	6,002,732
WASCO	17,239,851	17,239,851	635	17,239,215	30,000	29,995	0	4,313,510	21,582,720
WASHINGTON	384,650,611	378,063,274	22,925	378,040,349	37,161,814	37,150,314	288,808	100,614,001	516,093,472
WHEELER	1,298,081	1,298,081	2,891	1,295,189	0	0	0	0	1,295,189
YAMHILL	51,014,912	50,994,613	25,790	50,968,823	7,928	7,928	0	13,402,744	64,379,495
	2,603,313,679	2,588,773,591	1,154,471	2,587,619,120	159,460,972	158,658,398	88,483,993	504,988,333	3,339,749,844

NOTES: Total Tax To Extend is before rounding of individual accounts.
Urban renewal revenues are not included in this table.
Gap Bonds include the City of Portland pension levy.

TABLE D.3 TAX EXTENDED, TAX IMPOSED, AND REDUCTIONS DUE TO MEASURE 5 RATE LIMITS, FY 2002-03
BY TYPE OF TAXING DISTRICT AND LIMIT CATEGORY

DISTRICT TYPE	TAX EXTENDED			TAX IMPOSED			REDUCTION	
	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
COUNTY	608,398,104	41,551,358	649,949,462	596,926,118	41,551,358	638,477,476	11,471,987	1.9
CITY	691,928,172	51,534,710	743,462,882	682,089,515	51,534,712	733,624,227	9,838,658	1.4
SCHOOL	1,059,021,963	329,696,102	1,388,718,065	1,024,351,966	329,696,102	1,354,048,068	34,669,997	3.3
EDUCATION SERVICE	71,840,122	0	71,840,122	70,645,208	0	70,645,208	1,194,914	1.7
COMMUNITY COLLEGE	97,820,896	31,927,656	129,748,553	96,313,466	31,927,666	128,241,133	1,507,430	1.5
CEMETERY	1,570,827	0	1,570,827	1,563,305	0	1,563,305	7,521	0.5
FIRE	164,239,190	7,324,124	171,563,314	164,021,373	7,324,124	171,345,498	217,816	0.1
HOSPITAL	14,621,063	2,592,609	17,213,673	14,500,947	2,592,609	17,093,557	120,116	0.8
PARK	40,675,639	3,657,331	44,332,970	40,646,898	3,657,331	44,304,228	28,741	0.1
PORT	11,346,049	1,777,115	13,123,164	11,249,857	1,777,115	13,026,972	96,192	0.8
ROAD	5,867,606	0	5,867,606	5,867,063	0	5,867,063	543	0.0
SANITARY	559,515	499,927	1,059,442	559,506	499,927	1,059,433	9	0.0
WATER SUPPLY	2,373,537	3,695,916	6,069,453	2,372,988	3,695,916	6,068,904	549	0.0
WATER CONTROL	1,342,990	55,938	1,398,928	1,338,696	55,938	1,394,634	4,293	0.3
VECTOR CONTROL	2,501,229	0	2,501,229	2,455,164	0	2,455,164	46,065	1.8
SERVICE	13,903,430	16,989,578	30,893,008	13,773,836	16,989,578	30,763,414	129,594	0.9
OTHER	46,593,161	13,611,020	60,204,181	46,475,436	13,611,020	60,086,456	117,725	0.3
	2,834,603,493	504,913,384	3,339,516,877	2,775,151,343	504,913,397	3,280,064,740	59,452,149	2.1

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.
Any difference between "Outside Limit" tax extended and tax imposed is due to rounding.
Urban renewal revenues are not included in this table.

TABLE D.4 TAX EXTENDED, TAX IMPOSED, AND REDUCTIONS DUE TO MEASURE 5 RATE LIMITS, FY 2002-03
BY COUNTY AND LIMIT CATEGORY

COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION DUE TO LIMIT	
	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$	% REDUCED
BAKER	12,074,199	707,088	12,781,287	11,442,909	707,088	12,149,996	631,290	5.2
BENTON	65,705,509	6,074,625	71,780,134	63,744,724	6,074,627	69,819,351	1,960,785	3.0
CLACKAMAS	304,489,035	58,790,165	363,279,200	300,676,745	58,790,165	359,466,909	3,812,290	1.3
CLATSOP	37,819,366	5,458,506	43,277,872	37,195,082	5,458,507	42,653,589	624,283	1.7
COLUMBIA	32,456,462	5,181,836	37,638,298	32,121,787	5,181,836	37,303,623	334,675	1.0
COOS	35,461,593	4,939,465	40,401,058	35,064,667	4,939,465	40,004,132	396,926	1.1
CROOK	12,182,845	2,074,643	14,257,489	14,257,489	12,065,702	2,074,643	14,140,346	1.0
CURRY	13,936,157	1,645,495	15,581,652	13,928,584	1,645,495	15,574,079	7,573	0.1
DESCHUTES	121,103,421	25,030,702	146,134,123	120,578,208	25,030,702	145,608,910	525,212	0.4
DOUGLAS	53,968,326	4,285,068	58,253,393	53,231,090	4,285,068	57,516,158	737,235	1.4
GILLIAM	2,514,863	137,512	2,652,374	2,479,560	137,512	2,617,072	35,303	1.4
GRANT	4,288,988	972,009	5,260,997	4,256,810	972,009	5,228,818	32,179	0.8
HARNEY	4,841,462	0	4,841,462	4,719,505	0	4,719,505	121,957	2.5
HOOD RIVER	11,200,006	3,555,973	14,755,979	11,094,124	3,555,973	14,650,097	105,882	0.9
JACKSON	123,888,687	18,509,496	142,398,183	123,735,636	18,509,496	142,245,132	153,052	0.1
JEFFERSON	12,238,896	4,310,452	16,549,348	12,055,381	4,310,452	16,365,833	183,515	1.5
JOSEPHINE	29,574,291	6,676,764	36,251,054	29,542,223	6,676,764	36,218,986	32,068	0.1
KLAMATH	36,177,039	2,584,179	38,761,218	35,606,321	2,584,189	38,190,510	570,717	1.6
LAKE	5,141,885	580,161	5,722,046	5,056,661	580,161	5,636,821	85,225	1.7
LANE	238,499,836	44,984,189	283,484,024	228,288,475	44,984,189	273,272,663	10,211,361	4.3
LINCOLN	49,420,567	8,651,976	58,072,543	48,713,326	8,651,976	57,365,302	707,241	1.4
LINN	69,654,477	9,972,292	79,626,769	68,192,568	9,972,292	78,164,860	1,461,908	2.1
MALHEUR	13,566,879	1,429,954	14,996,833	13,348,015	1,429,954	14,777,968	218,865	1.6
MARION	178,708,051	38,151,117	216,859,169	177,249,965	38,151,117	215,401,083	1,458,086	0.8
MORROW	15,318,248	4,072,816	19,391,065	14,971,749	4,072,816	19,044,566	346,499	2.3
MULTNOMAH	742,598,868	100,793,395	843,392,263	714,716,614	100,793,395	815,510,009	27,882,254	3.8
POLK	33,167,594	10,986,805	44,154,399	32,868,129	10,986,805	43,854,934	299,465	0.9
SHERMAN	3,045,825	305,275	3,351,100	2,908,290	305,275	3,213,565	137,535	4.5
TILLAMOOK	24,170,270	3,098,592	27,268,862	24,002,812	3,098,592	27,101,404	167,458	0.7
UMATI LLA	43,647,723	11,110,218	54,757,941	41,690,559	11,110,218	52,800,777	1,957,164	4.5
UNI ON	13,396,513	929,260	14,325,773	13,214,286	929,260	14,143,546	182,227	1.4
WALLOWA	5,377,604	625,135	6,002,739	5,344,515	625,135	5,969,650	33,089	0.6
WASCO	17,269,212	4,313,511	21,582,723	16,894,440	4,313,511	21,207,951	374,772	2.2
WASHING TON	415,426,735	100,571,891	515,998,626	412,338,599	100,571,891	512,910,490	3,088,136	0.7
WHEELER	1,295,190	0	1,295,190	1,251,572	0	1,251,572	43,618	3.4
YAMHILL	50,976,872	13,402,821	64,379,693	50,561,711	13,402,821	63,964,532	415,161	0.8
	2,834,603,493	504,913,384	3,339,516,877	2,775,151,343	504,913,397	3,280,064,740	59,452,149	2.1

NOTES: Taxes in the "Outside Limit" category are not subject to Measure 5 limits. Any difference between tax extended and tax imposed is due to rounding. Urban renewal revenues are not included in this table.

TABLE E.1 TAX IMPOSED AND REDUCTION DUE TO MEASURE 5 LIMITS, FY 2001-02 TO FY 2002-03
BY TYPE OF TAXING DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT TYPE	INSIDE THE LIMIT			OUTSIDE THE LIMIT			TOTAL TAX IMPOSED			REDUCTION DUE TO M5 LIMITS	
	FY01-02	FY02-03	% Chng	FY01-02	FY02-03	% Chng	FY01-02	FY02-03	% Chng	FY01-02	FY02-03
COUNTY	576,294	596,926	3.6	42,398	41,551	-2.0	618,693	638,477	3.2	7,926	11,472
CITY	648,004	682,090	5.3	51,019	51,535	1.0	699,023	733,624	4.9	5,825	9,839
SCHOOL	975,684	1,024,352	5.0	294,473	329,696	12.0	1,270,157	1,354,048	6.6	38,610	34,670
EDUCATION SERVICE	67,594	70,645	4.5	0	0	NA	67,594	70,645	4.5	1,410	1,195
COMMUNITY COLLEGE	91,392	96,313	5.4	35,866	31,928	-11.0	127,259	128,241	0.8	1,720	1,507
CEMETERY	1,478	1,563	5.8	0	0	NA	1,478	1,563	5.8	6	8
FIRE	154,263	164,021	6.3	7,855	7,324	-6.8	162,118	171,345	5.7	166	218
HOSPITAL	13,855	14,501	4.7	2,550	2,593	1.7	16,405	17,094	4.2	91	120
PARK	38,439	40,647	5.7	3,487	3,657	4.9	41,927	44,304	5.7	12	29
PORT	10,809	11,250	4.1	2,597	1,777	-31.6	13,406	13,027	-2.8	59	96
ROAD	5,555	5,867	5.6	0	0	NA	5,555	5,867	5.6	0	1
SANITARY	536	560	4.3	521	500	-4.1	1,058	1,059	0.2	0	0
WATER SUPPLY	2,426	2,373	-2.2	3,804	3,696	-2.8	6,229	6,069	-2.6	0	1
WATER CONTROL	1,290	1,339	3.7	69	56	-18.4	1,359	1,395	2.6	2	4
VECTOR CONTROL	2,253	2,455	9.0	0	0	NA	2,253	2,455	9.0	39	46
SERVICE	10,722	13,774	28.5	21,658	16,990	-21.6	32,380	30,763	-5.0	83	130
OTHER	44,208	46,475	5.1	14,330	13,611	-5.0	58,538	60,086	2.6	66	118
TOTAL	2,644,804	2,775,151	4.9	480,627	504,913	5.1	3,125,431	3,280,065	4.9	56,017	59,452

NOTES: The category "Other" includes taxing districts such as library, transit, and public utility districts.
Total Tax Imposed may not equal the sum of its components due to data discrepancies and rounding at the individual account level.
Urban renewal revenues are not included in this table.

TABLE E.2 CHANGE IN TAX IMPOSED AND REDUCTION DUE TO MEASURE 5 LIMITS, FY 2001-02 TO FY 2002-03
BY COUNTY (THOUSANDS OF DOLLARS)

DISTRICT TYPE	INSIDE THE LIMIT			OUTSIDE THE LIMIT			TOTAL TAX IMPOSED			REDUCTION DUE TO M5 LIMITS	
	FY01-02	FY02-03	% Chng	FY01-02	FY02-03	% Chng	FY01-02	FY02-03	% Chng	FY01-02	FY02-03
BAKER	11,305	11,443	1.2	579	707	22.1	11,884	12,150	2.2	593	631
BENTON	60,785	63,745	4.9	5,870	6,075	3.5	66,655	69,819	4.7	2,392	1,961
CLACKAMAS	281,268	300,677	6.9	60,549	58,790	-2.9	341,817	359,467	5.2	5,383	3,812
CLATSOP	35,863	37,195	3.7	5,646	5,459	-3.3	41,509	42,654	2.8	654	624
COLUMBIA	30,178	32,122	6.4	4,909	5,182	5.6	35,087	37,304	6.3	256	335
COOS	33,679	35,065	4.1	4,642	4,939	6.4	38,320	40,004	4.4	482	397
CROOK	11,146	12,066	8.2	2,065	2,075	0.5	13,211	14,140	7.0	113	117
CURRY	13,037	13,929	6.8	1,759	1,645	-6.4	14,796	15,574	5.3	3	8
DESCHUTES	108,903	120,578	10.7	19,874	25,031	25.9	128,778	145,609	13.1	535	525
DOUGLAS	51,218	53,231	3.9	4,347	4,285	-1.4	55,565	57,516	3.5	586	737
GI LLIAM	2,512	2,480	-1.3	164	138	-16.4	2,676	2,617	-2.2	40	35
GRANT	4,154	4,257	2.5	957	972	1.6	5,111	5,229	2.3	27	32
HARNEY	4,613	4,720	2.3	0	0	NA	4,613	4,720	2.3	79	122
HOOD RIVER	10,394	11,094	6.7	3,417	3,556	4.1	13,811	14,650	6.1	67	106
JACKSON	116,797	123,736	5.9	19,150	18,509	-3.3	135,947	142,245	4.6	469	153
JEFFERSON	12,330	12,055	-2.2	3,205	4,310	34.5	15,535	16,366	5.3	217	184
JOSEPHINE	27,890	29,542	5.9	6,622	6,677	0.8	34,512	36,219	4.9	168	32
KLAMATH	32,916	35,606	8.2	1,887	2,584	36.9	34,803	38,191	9.7	649	571
LAKE	4,781	5,057	5.8	549	580	5.7	5,330	5,637	5.8	64	85
LANE	220,937	228,288	3.3	38,040	44,984	18.3	258,977	273,273	5.5	9,566	10,211
LINCOLN	47,322	48,713	2.9	8,379	8,652	3.3	55,700	57,365	3.0	488	707
LINN	66,119	68,193	3.1	10,257	9,972	-2.8	76,375	78,165	2.3	1,162	1,462
MALHEUR	13,093	13,348	1.9	1,083	1,430	32.0	14,177	14,778	4.2	189	219
MARION	167,950	177,250	5.5	36,126	38,151	5.6	204,076	215,401	5.5	1,217	1,458
MORROW	12,583	14,972	19.0	3,902	4,073	4.4	16,485	19,045	15.5	257	346
MULTNOMAH	695,623	714,717	2.7	100,514	100,793	0.3	796,138	815,510	2.4	24,373	27,882
POLK	31,924	32,868	3.0	10,815	10,987	1.6	42,739	43,855	2.6	239	299
SHERMAN	2,645	2,908	9.9	163	305	87.4	2,808	3,214	14.4	132	138
TILLAMOOK	22,363	24,003	7.3	2,653	3,099	16.8	25,016	27,101	8.3	135	167
UMATI LLA	37,540	41,691	11.1	10,438	11,110	6.4	47,978	52,801	10.1	1,588	1,957
UNION	12,900	13,214	2.4	1,130	929	-17.8	14,030	14,144	0.8	161	182
WALLOWA	5,177	5,345	3.2	494	625	26.4	5,671	5,970	5.3	31	33
WASCO	16,399	16,894	3.0	4,196	4,314	2.8	20,595	21,208	3.0	314	375
WASHINGTON	389,290	412,339	5.9	94,038	100,572	6.9	483,329	512,910	6.1	3,047	3,088
WHEELER	1,188	1,252	5.3	0	0	NA	1,188	1,252	5.3	28	44
YAMHILL	47,983	50,562	5.4	12,208	13,403	9.8	60,191	63,965	6.3	314	415
TOTAL	2,644,804	2,775,151	4.9	480,627	504,913	5.1	3,125,431	3,280,065	4.9	56,017	59,452

NOTES: Total Tax Imposed may not equal the sum of its components due to data discrepancies and rounding at the individual account level.

Gap Bonds include the city of Portland pension levy.

Urban renewal revenues are not included in this table.

TABLE E.3 GROWTH IN TAX IMPOSED FROM FY 2001-02 TO FY 2002-03
BY CATEGORY OF TAX AND TYPE OF DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT	PERMANENT AUTHORITY			LOCAL OPTION			GAP BONDS			BONDS			TOTAL		
	FY01-02	FY02-03	% Chng	FY01-02	FY02-03	% Chng	FY01-02	FY02-03	% Chng	FY01-02	FY02-03	% Chng	FY01-02	FY02-03	% Chng
COUNTY	518,292	537,908	3.8	57,888	58,904	1.8	114	114	-0.1	42,398	41,551	-2.0	618,693	638,477	3.2
CITY	567,887	588,969	3.7	18,543	21,059	13.6	61,574	72,061	17.0	51,019	51,535	1.0	699,023	733,624	4.9
SCHOOL	929,233	974,207	4.8	34,015	36,938	8.6	12,436	13,207	6.2	294,473	329,696	12.0	1,270,157	1,354,048	6.6
EDUCATION SERVICE	67,594	70,645	4.5	0	0	NA	0	0	NA	0	0	NA	67,594	70,645	4.5
COMMUNITY COLLEGE	90,759	96,313	6.1	0	0	NA	634	0	-100.0	35,866	31,928	-11.0	127,259	128,241	0.8
CEMETERY	1,478	1,563	5.8	0	0	NA	0	0	NA	0	0	NA	1,478	1,563	5.8
FIRE	145,240	154,137	6.1	8,875	9,739	9.7	148	146	-1.6	7,855	7,324	-6.8	162,118	171,345	5.7
HOSPITAL	12,644	13,289	5.1	1,211	1,212	0.1	0	0	NA	2,550	2,593	1.7	16,405	17,094	4.2
PARK	38,322	40,538	5.8	38	37	-2.9	80	72	-9.5	3,487	3,657	4.9	41,927	44,304	5.7
PORT	10,509	10,950	4.2	300	300	0.0	0	0	NA	2,597	1,777	-31.6	13,406	13,027	-2.8
ROAD	5,494	5,793	5.4	61	74	21.9	0	0	NA	0	0	NA	5,555	5,867	5.6
SANITARY	536	560	4.3	0	0	NA	0	0	NA	521	500	-4.1	1,058	1,059	0.2
WATER SUPPLY	2,145	2,091	-2.5	279	280	0.2	2	2	0.0	3,804	3,696	-2.8	6,229	6,069	-2.6
WATER CONTROL	1,290	1,339	3.7	0	0	NA	0	0	NA	69	56	-18.4	1,359	1,395	2.6
VECTOR CONTROL	2,142	2,350	9.7	111	105	-5.1	0	0	NA	0	0	NA	2,253	2,455	9.0
SERVICE	10,722	13,774	28.5	0	0	NA	0	0	NA	21,658	16,990	-21.6	32,380	30,763	-5.0
OTHER	39,557	41,885	5.9	4,651	4,590	-1.3	0	0	NA	14,330	13,611	-5.0	58,538	60,086	2.6
TOTAL	2,443,845	2,556,312	4.6	125,971	133,237	5.8	74,988	85,602	14.2	480,627	504,913	5.1	3,125,431	3,280,065	4.9

NOTES: The category "Other" includes taxing districts such as library, transit, and public utility districts.

Total Tax Imposed may not equal the sum of its components due to data discrepancies and rounding at the individual account level.

Gap Bonds include the city of Portland pension levy.

TABLE E.4 GROWTH IN TAX IMPOSED FROM FY 2001-02 TO FY 2002-03
BY CATEGORY OF TAX AND COUNTY (THOUSANDS OF DOLLARS)

DI STRI CT	PERMANENT AUTHORI TY			LOCAL OPTI ON			GAP BONDS			BONDS			TOTAL		
	FY01-02	FY02-03	% Chng	FY01-02	FY02-03	% Chng	FY01-02	FY02-03	% Chng	FY01-02	FY02-03	% Chng	FY01-02	FY02-03	% Chng
BAKER	11,109	11,256	1.3	195	187	-4.3	0	0	NA	579	707	22.1	11,884	12,150	2.2
BENTON	56,487	59,072	4.6	4,298	4,673	8.7	0	0	NA	5,870	6,075	3.5	66,655	69,819	4.7
CLACKAMAS	271,255	288,264	6.3	9,792	12,271	25.3	221	142	-35.6	60,549	58,790	-2.9	341,817	359,467	5.2
CLATSOP	34,731	36,053	3.8	1,132	1,142	0.9	0	0	NA	5,646	5,459	-3.3	41,509	42,654	2.8
COLUMBIA	29,244	30,870	5.6	935	1,252	33.9	0	0	NA	4,909	5,182	5.6	35,087	37,304	6.3
COOS	33,198	34,575	4.1	481	489	1.7	0	0	NA	4,642	4,939	6.4	38,320	40,004	4.4
CROOK	11,091	12,006	8.2	55	60	8.0	0	0	NA	2,065	2,075	0.5	13,211	14,140	7.0
CURRY	12,873	13,778	7.0	133	137	2.7	31	14	-55.8	1,759	1,645	-6.4	14,796	15,574	5.3
DESCHUTES	99,025	110,047	11.1	9,878	10,531	6.6	0	0	NA	19,874	25,031	25.9	128,778	145,609	13.1
DOUGLAS	51,124	53,110	3.9	88	115	31.5	6	5	-4.5	4,347	4,285	-1.4	55,565	57,516	3.5
GILLIAM	2,512	2,480	-1.3	0	0	NA	0	0	NA	164	138	-16.4	2,676	2,617	-2.2
GRANT	4,154	4,257	2.5	0	0	NA	0	0	NA	957	972	1.6	5,111	5,229	2.3
HARNEY	4,613	4,720	2.3	0	0	NA	0	0	NA	0	0	NA	4,613	4,720	2.3
HOOD RIVER	10,271	10,974	6.8	120	120	0.0	3	0	-100.0	3,417	3,556	4.1	13,811	14,650	6.1
JACKSON	114,174	120,896	5.9	2,623	2,839	8.3	0	0	NA	19,150	18,509	-3.3	135,947	142,245	4.6
JEFFERSON	11,418	11,181	-2.1	912	874	-4.1	0	0	NA	3,205	4,310	34.5	15,535	16,366	5.3
JOSEPHINE	26,379	27,931	5.9	1,511	1,611	6.6	0	0	NA	6,622	6,677	0.8	34,512	36,219	4.9
KLAMATH	32,790	35,466	8.2	126	141	11.7	0	0	NA	1,887	2,584	36.9	34,803	38,191	9.7
LAKE	4,781	5,042	5.4	0	15	NA	0	0	NA	549	580	5.7	5,330	5,637	5.8
LANE	211,138	218,579	3.5	9,717	9,636	-0.8	82	74	-9.3	38,040	44,984	18.3	258,977	273,273	5.5
LINCOLN	47,139	48,520	2.9	182	193	5.9	0	0	NA	8,379	8,652	3.3	55,700	57,365	3.0
LINN	55,707	57,602	3.4	10,411	10,591	1.7	0	0	NA	10,257	9,972	-2.8	76,375	78,165	2.3
MALHEUR	13,092	13,346	1.9	2	2	0.0	0	0	NA	1,083	1,430	32.0	14,177	14,778	4.2
MARION	167,684	176,843	5.5	263	405	53.7	3	3	-1.2	36,126	38,151	5.6	204,076	215,401	5.5
MORROW	12,576	14,965	19.0	7	7	0.9	0	0	NA	3,902	4,073	4.4	16,485	19,045	15.5
MULTNOMAH	584,886	592,412	1.3	36,592	37,467	2.4	74,145	84,838	14.4	100,514	100,793	0.3	796,138	815,510	2.4
POLK	31,778	32,658	2.8	20	87	343.0	126	124	-1.6	10,815	10,987	1.6	42,739	43,855	2.6
SHERMAN	2,643	2,906	9.9	2	2	4.7	0	0	NA	163	305	87.4	2,808	3,214	14.4
TILLAMOOK	20,988	21,916	4.4	1,374	2,087	51.9	0	0	NA	2,653	3,099	16.8	25,016	27,101	8.3
UMATILLA	37,216	41,375	11.2	325	316	-2.7	0	0	NA	10,438	11,110	6.4	47,978	52,801	10.1
UNION	12,786	13,059	2.1	0	41	NA	114	114	-0.1	1,130	929	-17.8	14,030	14,144	0.8
WALLOWA	4,834	4,995	3.3	342	349	2.0	0	0	NA	494	625	26.4	5,671	5,970	5.3
WASCO	16,369	16,864	3.0	30	30	0.0	0	0	NA	4,196	4,314	2.8	20,595	21,208	3.0
WASHINGTON	354,693	376,490	6.1	34,340	35,561	3.6	257	288	11.8	94,038	100,572	6.9	483,329	512,910	6.1
WHEELER	1,188	1,252	5.3	0	0	NA	0	0	NA	0	0	NA	1,188	1,252	5.3
YAMHILL	47,898	50,554	5.5	85	8	-90.6	0	0	NA	12,208	13,403	9.8	60,191	63,965	6.3
TOTAL	2,443,845	2,556,312	4.6	125,971	133,237	5.8	74,988	85,602	14.2	480,627	504,913	5.1	3,125,431	3,280,065	4.9

NOTES: Total Tax Imposed may not equal the sum of its components due to data discrepancies and rounding at the individual account level.
Gap Bonds include the city of Portland pension levy.

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE USED, AND AUTHORITY FOR 2001-02 AND 2002-03
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE	EXCESS VALUE USED			MAXIMUM AUTHORITY		
				2001-02	2002-03	%CHNG	2001-02	2002-03	%CHNG
CITY OF PHILMATH AGENCY PHILMATH UR	BENTON	1	10,250,655	15,425,366	17,258,716	11.9	519,848	575,268	10.7
CLACKAMAS COUNTY AGENCY CLACKAMAS TOWN CENTER UR 1	CLACKAMAS	1	35,799,328	391,302,949	399,539,929	2.1	7,526,550	7,684,984	2.1
CLACKAMAS INDUSTRIAL UR 2	CLACKAMAS	1	100,842,497	405,346,131	199,076,161	-50.9	7,684,971	3,774,291	-50.9
GOVERNMENT CAMP UR 5	CLACKAMAS	1	23,856,470	51,087,237	52,220,607	2.2	1,095,508	1,119,812	2.2
CITY OF GLADSTONE AGENCY GLADSTONE UR 1	CLACKAMAS	1	9,219,980	24,555,880	30,947,828	26.0	721,344	909,111	26.0
CITY OF LAKE OSWEGO AGENCY LAKE OSWEGO UR 4	CLACKAMAS	NA	45,832,170	92,680,768	100,041,695	7.9	NA	NA	NA
CITY OF OREGON CITY AGENCY OREGON CITY UR 3-HILLTOP	CLACKAMAS	1	5,352,090	55,836,695	57,578,553	3.1	1,461,413	1,507,003	3.1
OREGON CITY-DOWNTOWN	CLACKAMAS	1	50,711,900	55,547,313	65,655,792	18.2	1,517,999	1,794,244	18.2
CITY OF WILSONVILLE AGENCY WILSONVILLE UR	CLACKAMAS	1	61,401,520	213,742,534	233,555,976	9.3	4,848,581	5,298,034	9.3
CITY OF SANDY AGENCY SANDY UR	CLACKAMAS	NA	48,394,540	16,311,401	18,671,571	14.5	NA	NA	NA
CITY OF CANBY AGENCY CANBY UR	CLACKAMAS	NA	67,965,852	27,183,749	29,000,714	6.7	NA	NA	NA
CITY OF SEASIDE AGENCY GREATER SEASIDE UR	CLATSOP	1	45,414,504	24,545,784	27,684,032	12.8	437,140	493,030	12.8
CITY OF ASTORIA AGENCY ASTOR EAST UR	CLATSOP	1	2,949,516	10,499,569	10,814,815	3.0	353,421	364,033	3.0
CITY OF RAINIER AGENCY RAINIER WATERFRONT UR	COLUMBIA	3	14,369,643	16,573,898	16,277,249	-1.8	411,587	404,220	-1.8
COLUMBIA COUNTY AGENCY PORT WESTWARD UR	COLUMBIA	NA	83,482,979	NA	16,450,007	NA	NA	NA	NA
COOS COUNTY AGENCY COOS COUNTY UR 1	COOS	1	38,290,714	6,276,043	6,853,914	9.2	120,364	131,447	9.2

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE USED, AND AUTHORITY FOR 2001-02 AND 2002-03
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE	EXCESS VALUE USED			MAXIMUM AUTHORITY		
				2001-02	2002-03	%CHNG	2001-02	2002-03	%CHNG
CITY OF BANDON AGENCY									
BANDON UR 1	COOS	1	8,761,665	15,879,387	16,114,307	1.5	323,419	328,204	1.5
BANDON UR 2	COOS	1	3,140,310	6,356,240	6,993,928	10.0	141,259	155,431	10.0
CITY OF COOS BAY AGENCY									
COOS BAY CITY UR 89	COOS	1	50,671,009	38,843,123	40,757,484	4.9	1,364,098	1,431,327	4.9
COOS BAY EMPIRE UR 95	COOS	1	23,772,166	17,816,831	19,546,799	9.7	643,705	706,207	9.7
CITY OF NORTH BEND AGENCY									
NORTH BEND UR	COOS	1	30,341,265	4,790,694	6,434,597	34.3	111,449	149,692	34.3
COQUILLE URBAN RENEWAL									
COQUILLE URBAN RENEWAL	COOS	NA	24,666,774	2,620,963	2,438,588	-7.0	NA	NA	NA
CITY OF REDMOND AGENCY									
SOUTH AIRPORT INDUSTRIAL UR	DESCHUTES	1	725,425	22,608,102	27,464,684	21.5	578,264	702,484	21.5
REDMOND DOWNTOWN UR	DESCHUTES	1	58,429,310	44,424,030	48,536,211	9.3	1,235,194	1,349,531	9.3
CITY OF BEND AGENCY									
CENTRAL BEND UR	DESCHUTES	3	48,487,501	62,047,263	60,087,705	-3.2	1,604,171	1,754,044	9.3
CITY OF ROSEBURG AGENCY									
NORTH ROSEBURG UR	DOUGLAS	1	83,413,963	128,502,006	140,391,547	9.3	2,847,740	3,111,225	9.3
CITY OF HOOD RIVER AGENCY									
HOOD RIVER UR	HOOD RIVER	1	12,583,099	30,728,681	26,275,348	-14.5	704,832	602,685	-14.5
CITY OF CASCADE LOCKS AGENCY									
CASCADE LOCKS UR	HOOD RIVER	2	NA	0	0	NA	NA	NA	NA
CITY OF MEDFORD AGENCY									
CITY OF MEDFORD UR	JACKSON	1	106,696,724	149,882,896	160,674,796	7.2	3,866,621	4,145,026	7.2
CITY OF TALENT AGENCY									
CITY OF TALENT UR	JACKSON	1	8,359,724	18,363,256	17,354,096	-5.5	433,561	409,734	-5.5
JACKSON COUNTY AGENCY									
JACKSON COUNTY UR	JACKSON	1	199,936,047	315,270,823	362,283,113	14.9	7,436,498	8,545,407	14.9

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE USED, AND AUTHORITY FOR 2001-02 AND 2002-03
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE	EXCESS VALUE USED			MAXIMUM AUTHORITY		
				2001-02	2002-03	%CHNG	2001-02	2002-03	%CHNG
CITY OF GRANTS PASS AGENCY GRANTS PASS PARKWAY UR	JOSEPHINE	1	67,117,103	86,143,325	96,149,216	11.6	2,005,676	2,238,644	11.6
CITY OF KLAMATH FALLS AGENCY KLAMATH FALLS UR	KLAMATH	1	35,231,038	17,703,622	21,098,399	19.2	474,921	565,990	19.2
LAKEFRONT UR	KLAMATH	NA	1,442,810	NA	242,990	NA	NA	NA	NA
CITY OF EUGENE AGENCY EUGENE UR	LANE	1	31,386,991	119,270,665	139,512,539	17.0	3,726,005	4,358,359	17.0
RIVERFRONT UR	LANE	1	25,259,985	34,544,107	27,121,279	-21.5	1,077,525	845,987	-21.5
CITY OF COTTAGE GROVE AGENCY ROW RIVER UR	LANE	1	7,641,993	33,795,712	31,728,370	-6.1	1,053,927	989,456	-6.1
CITY OF VENETA AGENCY VENETA UR	LANE	1	7,028,892	20,736,919	22,404,616	8.0	668,287	722,032	8.0
CITY OF WALDPORT AGENCY WALDPORT UR	LINCOLN	1	16,319,563	15,091,963	14,821,969	-1.8	295,879	290,586	-1.8
CITY OF LINCOLN CITY AGENCY LINCOLN CITY UR	LINCOLN	1	47,608,455	130,061,972	136,157,642	4.7	2,746,595	2,875,321	4.7
CITY OF NEWPORT AGENCY SOUTH BEACH UR	LINCOLN	1	18,548,383	63,982,811	67,862,880	6.1	1,313,308	1,392,950	6.1
NEWPORT UR	LINCOLN	1	11,510,524	139,031,041	143,519,722	3.2	2,985,658	3,082,051	3.2
CITY OF LEBANON AGENCY LEBANON UR 1	LINN	1	1,808,007	11,354,131	11,446,613	0.8	385,502	388,642	0.8
LEBANON UR 2	LINN	1	8,818,235	35,641,071	32,163,403	-9.8	937,632	846,143	-9.8
LEBANON UR 3	LINN	NA	18,643,396	2,214,127	3,098,711	40.0	NA	NA	NA
CITY OF HARRISBURG AGENCY HARRISBURG UR	LINN	1	3,601,265	7,958,823	7,974,613	0.2	236,789	237,259	0.2
CITY OF ALBANY AGENCY ALBANY UR	LINN	NA	242,849,198	NA	22,646,610	NA	NA	NA	NA
CITY OF KEIZER AGENCY NORTH RIVER ROAD UR	MARION	1	63,266,874	204,890,612	218,897,960	6.8	4,475,443	4,781,407	6.8

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE USED, AND AUTHORITY FOR 2001-02 AND 2002-03
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE	EXCESS VALUE USED			MAXIMUM AUTHORITY		
				2001-02	2002-03	%CHNG	2001-02	2002-03	%CHNG
CITY OF SALEM AGENCY									
FAIRVIEW UR	MARION	3	368,369	24,647,302	24,615,911	-0.1	2,802,458	6,941,126	147.7
RIVERFRONT UR	MARION	1	43,292,931	138,175,711	145,667,809	5.4	3,820,616	4,027,775	5.4
NORTH GATEWAY UR	MARION	1	133,430,867	187,471,864	201,660,807	7.6	4,884,749	5,254,455	7.6
WEST SALEM UR	MARION	NA	141,630,333	NA	0	NA	NA	NA	NA
CITY OF WOODBURN									
WOODBURN UR	MARION	NA	29,361,816	NA	0	NA	NA	NA	NA
PORTLAND DEVELOPMENT COMMISSION									
DOWNTOWN UR	MULTNOMAH	3	70,866,644	377,159,126	370,840,668	-1.7	25,232,576	25,361,072	0.5
SOUTH PARK BLOCK UR	MULTNOMAH	3	378,055,680	276,876,868	272,238,415	-1.7	15,657,198	16,085,348	2.7
CENTRAL EAST SIDE UR	MULTNOMAH	1	224,605,349	212,183,161	208,600,216	-1.7	6,792,471	6,677,773	-1.7
AIRPORT WAY UR	MULTNOMAH	3	129,701,177	127,157,642	126,047,544	-0.9	19,873,195	20,967,159	5.5
CONVENTION CENTER UR	MULTNOMAH	3	247,728,838	280,790,322	276,086,308	-1.7	19,366,147	20,484,275	5.8
LENTS TOWN CENTER UR	MULTNOMAH	NA	620,720,135	144,345,122	179,595,927	24.4	NA	NA	NA
RIVER DISTRICT UR	MULTNOMAH	NA	358,684,364	311,352,811	360,419,813	15.8	NA	NA	NA
NORTH MACADAM UR	MULTNOMAH	NA	180,450,967	15,450,023	62,791,415	306.4	NA	NA	NA
INTERSTATE CORRIDOR UR	MULTNOMAH	NA	1,019,370,465	58,139,955	104,464,625	79.7	NA	NA	NA
GATEWAY UR	MULTNOMAH	NA	307,174,681	NA	35,847,381	NA	NA	NA	NA
CITY OF INDEPENDENCE AGENCY									
INDEPENDENCE UR	POLK	NA	28,869,471	NA	0	NA	NA	NA	NA
CITY OF MILTON-FREEWATER AGENCY									
MILTON-FREEWATER UR	UMATILLA	1	18,073,998	18,094,750	19,101,572	5.6	290,652	298,951	2.9
CITY OF LA GRANDE AGENCY									
CITY OF LA GRANDE UR	UNION	NA	79,416,398	7,162,703	11,515,082	60.8	NA	NA	NA
CITY OF THE DALLES AGENCY									
COLUMBIA GATEWAY/DOWNTOWN UR	WASCO	NA	24,866,020	38,773,394	43,063,854	11.1	NA	NA	NA
TUALATIN DEVELOPMENT COMMISSION									
LEVETON UR	WASHINGTON	1	3,660,924	105,718,415	110,511,783	4.5	2,414,819	2,524,309	4.5
CENTRAL UR	WASHINGTON	1	14,067,089	134,952,770	141,083,798	4.5	3,388,267	3,542,199	4.5
CITY OF SHERWOOD AGENCY									
OLD TOWN UR	WASHINGTON	NA	115,335,054	17,753,313	38,462,668	116.7	NA	NA	NA

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE USED, AND AUTHORITY FOR 2001-02 AND 2002-03
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE	EXCESS VALUE USED			MAXIMUM AUTHORITY		
				2001-02	2002-03	%CHNG	2001-02	2002-03	%CHNG
CITY OF NEWBERG NEWBERG UR 1	YAMHILL	NA	139,638,471	NA	3,385,844	NA	NA	NA	NA
STATEWIDE			NA	5,663,675,765	5,949,829,734	5.1	NA	NA	NA

NOTES: NA in the option column indicates plan area is not option 1, 2, or 3. See glossary for clarification.
 NA in other columns generally indicates either that information is not relevant, or the plan did not exist.
 NA for Cascade Locks UR in the frozen base value and maximum authority columns indicates information was not available.
 Port Westward, Lakefront, Albany, Newberg, West Salem, and Gateway plan areas are new this year and could use division of tax financing.
 The Independence and Woodburn plan areas also are new, but did not use division of tax financing.

TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2001-02 AND 2002-03
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2001-02	2002-03	%CHNG	2001-02	2002-03	%CHNG	2001-02	2002-03	%CHNG
CITY OF PHILOMATH AGENCY PHILOMATH UR	BENTON	302,373	330,447	9.3	0	0	NA	302,373	330,447	9.3
CLACKAMAS COUNTY AGENCY CLACKAMAS TOWN CENTER UR 1	CLACKAMAS	5,711,633	5,824,624	2.0	1,769,472	1,847,872	4.4	7,481,105	7,672,496	2.6
CLACKAMAS INDUSTRIAL UR 2	CLACKAMAS	5,842,760	2,895,791	-50.4	1,723,923	866,948	-49.7	7,566,683	3,762,739	-50.3
GOVERNMENT CAMP UR 5	CLACKAMAS	552,256	563,475	2.0	540,935	624,753	15.5	1,093,191	1,188,228	8.7
CITY OF GLADSTONE AGENCY GLADSTONE UR 1	CLACKAMAS	418,029	511,824	22.4	299,221	0	-100.0	717,250	511,824	-28.6
CITY OF LAKE OSWEGO AGENCY LAKE OSWEGO UR 4	CLACKAMAS	1,497,991	1,602,903	7.0	0	0	NA	1,497,991	1,602,903	7.0
CITY OF OREGON CITY AGENCY OREGON CITY UR 3-HILLTOP	CLACKAMAS	921,771	927,399	0.6	0	0	NA	921,771	927,399	0.6
OREGON CITY-DOWNTOWN	CLACKAMAS	915,546	1,057,889	15.5	590,759	735,227	24.5	1,506,305	1,793,117	19.0
CITY OF WILSONVILLE AGENCY WILSONVILLE UR	CLACKAMAS	3,593,488	4,158,819	15.7	1,050,651	1,137,773	8.3	4,644,139	5,296,592	14.0
CITY OF SANDY AGENCY SANDY UR	CLACKAMAS	232,723	267,304	14.9	0	0	NA	232,723	267,304	14.9
CITY OF CANBY AGENCY CANBY UR	CLACKAMAS	451,315	485,378	7.5	0	0	NA	451,315	485,378	7.5
CITY OF SEASIDE AGENCY GREATER SEASIDE UR	CLATSOP	325,277	363,321	11.7	107,564	129,071	20.0	432,841	492,392	13.8
CITY OF ASTORIA AGENCY ASTOR EAST UR	CLATSOP	203,187	210,657	3.7	144,815	149,836	3.5	348,002	360,492	3.6
CITY OF RAINIER AGENCY RAINIER WATERFRONT UR	COLUMBIA	236,014	256,202	8.6	122,862	108,617	-11.6	358,876	364,819	1.7
COLUMBIA COUNTY AGENCY PORT WESTWARD UR	COLUMBIA	NA	173,588	NA	NA	0	NA	NA	173,588	NA
COOS COUNTY AGENCY COOS COUNTY UR 1	COOS	60,962	68,901	13.0	0	60,677	NA	60,962	129,578	112.6

TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2001-02 AND 2002-03
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2001-02	2002-03	%CHNG	2001-02	2002-03	%CHNG	2001-02	2002-03	%CHNG
CITY OF BANDON AGENCY										
BANDON UR 1	COOS	194,233	192,527	-0.9	0	0	NA	194,233	192,527	-0.9
BANDON UR 2	COOS	77,915	83,482	7.1	0	0	NA	77,915	83,482	7.1
CITY OF COOS BAY AGENCY										
COOS BAY CITY UR 89	COOS	667,731	688,956	3.2	0	0	NA	667,731	688,956	3.2
COOS BAY EMPIRE UR 95	COOS	307,116	330,327	7.6	0	0	NA	307,116	330,327	7.6
CITY OF NORTH BEND AGENCY										
NORTH BEND UR	COOS	70,144	95,501	36.2	40,390	53,912	33.5	110,534	149,414	35.2
COQUILLE URBAN RENEWAL										
COQUILLE URBAN RENEWAL	COOS	41,930	39,567	-5.6	0	0	NA	41,930	39,567	-5.6
CITY OF REDMOND AGENCY										
SOUTH AIRPORT INDUSTRIAL UR	DESCHUTES	391,290	488,300	24.8	446,631	209,715	-53.0	837,922	698,015	-16.7
REDMOND DOWNTOWN UR	DESCHUTES	780,293	860,254	10.2	185,001	481,779	160.4	965,294	1,342,033	39.0
CITY OF BEND AGENCY										
CENTRAL BEND UR	DESCHUTES	891,370	895,318	0.4	704,412	854,180	21.3	1,595,783	1,749,499	9.6
CITY OF ROSEBURG AGENCY										
NORTH ROSEBURG UR	DOUGLAS	2,014,887	2,202,337	9.3	0	0	NA	2,014,887	2,202,337	9.3
CITY OF HOOD RIVER AGENCY										
HOOD RIVER UR	HOOD RIVER	422,929	372,055	-12.0	277,617	230,331	-17.0	700,545	602,385	-14.0
CITY OF CASCADE LOCKS AGENCY										
CASCADE LOCKS UR	HOOD RIVER	0	0	NA	0	0	NA	0	0	NA
CITY OF MEDFORD AGENCY										
CITY OF MEDFORD UR	JACKSON	2,101,418	2,235,807	6.4	1,765,007	1,905,472	8.0	3,866,425	4,141,279	7.1
CITY OF TALENT AGENCY										
CITY OF TALENT UR	JACKSON	297,685	279,535	-6.1	135,853	127,476	-6.2	433,538	407,011	-6.1
JACKSON COUNTY AGENCY										
JACKSON COUNTY UR	JACKSON	4,642,948	5,331,264	14.8	2,792,396	3,202,012	14.7	7,435,345	8,533,275	14.8

TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2001-02 AND 2002-03
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2001-02	2002-03	%CHNG	2001-02	2002-03	%CHNG	2001-02	2002-03	%CHNG
CITY OF GRANTS PASS AGENCY GRANTS PASS PARKWAY UR	JOSEPHINE	1,187,532	1,333,678	12.3	0	0	NA	1,187,532	1,333,678	12.3
CITY OF KLAMATH FALLS AGENCY KLAMATH FALLS UR	KLAMATH	263,805	323,712	22.7	182,814	211,800	15.9	446,619	535,512	19.9
LAKEFRONT UR	KLAMATH	NA	3,239	NA	NA	0	NA	NA	3,239	NA
CITY OF EUGENE AGENCY EUGENE UR	LANE	1,977,314	2,437,836	23.3	1,634,015	1,921,247	17.6	3,611,329	4,359,083	20.7
RIVERFRONT UR	LANE	582,683	491,065	-15.7	0	0	NA	582,683	491,065	-15.7
CITY OF COTTAGE GROVE AGENCY ROW RIVER UR	LANE	551,037	527,019	-4.4	0	0	NA	551,037	527,019	-4.4
CITY OF VENETA AGENCY VENETA UR	LANE	384,477	413,712	7.6	0	0	NA	384,477	413,712	7.6
CITY OF WALDPORT AGENCY WALDPORT UR	LINCOLN	226,284	228,360	0.9	0	0	NA	226,284	228,360	0.9
CITY OF LINCOLN CITY AGENCY LINCOLN CITY UR	LINCOLN	2,111,426	2,122,906	0.5	0	0	NA	2,111,426	2,122,906	0.5
CITY OF NEWPORT AGENCY SOUTH BEACH UR	LINCOLN	1,120,610	1,128,146	0.7	0	0	NA	1,120,610	1,128,146	0.7
NEWPORT UR	LINCOLN	2,546,244	2,491,086	-2.2	0	0	NA	2,546,244	2,491,086	-2.2
CITY OF LEBANON AGENCY LEBANON UR 1	LINN	218,800	215,702	-1.4	157,816	159,999	1.4	376,616	375,701	-0.2
LEBANON UR 2	LINN	644,149	597,753	-7.2	231,022	214,835	-7.0	875,171	812,588	-7.2
LEBANON UR 3	LINN	42,501	54,507	28.2	0	0	NA	42,501	54,507	28.2
CITY OF HARRISBURG AGENCY HARRISBURG UR	LINN	136,175	135,118	-0.8	30,000	30,019	0.1	166,174	165,137	-0.6
CITY OF ALBANY AGENCY ALBANY UR	LINN	NA	369,804	NA	NA	0	NA	NA	369,804	NA
CITY OF KEIZER AGENCY NORTH RIVER ROAD UR	MARION	3,179,164	3,383,673	6.4	0	0	NA	3,179,164	3,383,673	6.4

TABLE F. 2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2001-02 AND 2002-03
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2001-02	2002-03	%CHNG	2001-02	2002-03	%CHNG	2001-02	2002-03	%CHNG
CITY OF SALEM AGENCY										
FAIRVIEW UR	MARION	454,518	451,060	-0.8	0	0	-100.0	454,518	451,060	-0.8
RIVERFRONT UR	MARION	2,566,434	2,689,836	4.8	1,239,003	1,292,572	4.3	3,805,437	3,982,407	4.7
NORTH GATEWAY UR	MARION	3,426,833	3,726,959	8.8	1,382,783	1,471,071	6.4	4,809,616	5,198,030	8.1
WEST SALEM UR	MARION	NA	0	NA	NA	0	NA	NA	0	NA
CITY OF WOODBURN										
WOODBURN UR	MARION	NA	0	NA	NA	0	NA	NA	0	NA
PORTLAND DEVELOPMENT COMMISSION										
DOWNTOWN UR	MULTNOMAH	7,323,469	7,339,402	0.2	6,252,538	6,865,998	9.8	13,576,007	14,205,400	4.6
SOUTH PARK BLOCK UR	MULTNOMAH	5,361,843	5,351,822	-0.2	1,172,351	1,445,006	23.3	6,534,194	6,796,827	4.0
CENTRAL EAST SIDE UR	MULTNOMAH	4,046,580	4,094,944	1.2	0	0	NA	4,046,580	4,094,944	1.2
AIRPORT WAY UR	MULTNOMAH	2,406,619	2,390,757	-0.7	4,884,795	4,913,019	0.6	7,291,414	7,303,777	0.2
CONVENTION CENTER UR	MULTNOMAH	5,321,790	5,434,827	2.1	879,263	1,252,338	42.4	6,201,053	6,687,165	7.8
LENTS TOWN CENTER UR	MULTNOMAH	2,919,878	3,507,864	20.1	0	0	NA	2,919,878	3,507,864	20.1
RIVER DISTRICT UR	MULTNOMAH	5,842,752	7,096,864	21.5	0	0	NA	5,842,752	7,096,864	21.5
NORTH MACADAM UR	MULTNOMAH	302,150	1,216,165	302.5	0	0	NA	302,150	1,216,165	302.5
INTERSTATE CORRIDOR UR	MULTNOMAH	1,145,888	2,040,846	78.1	0	0	NA	1,145,888	2,040,846	78.1
GATEWAY UR	MULTNOMAH	NA	681,040	NA	NA	0	NA	NA	681,040	NA
CITY OF INDEPENDENCE AGENCY										
INDEPENDENCE UR	POLK	NA	0	NA	NA	0	NA	NA	0	NA
CITY OF MILTON-FREEWATER AGENCY										
MILTON-FREEWATER UR	UMATILLA	290,652	295,648	1.7	0	0	NA	290,652	295,648	1.7
CITY OF LA GRANDE AGENCY										
CITY OF LA GRANDE UR	UNION	123,698	194,442	57.2	0	0	NA	123,698	194,442	57.2
CITY OF THE DALLES AGENCY										
COLUMBIA GATEWAY/DOWNTOWN UR	WASCO	762,891	865,080	13.4	0	0	NA	762,891	865,080	13.4
TUALATIN DEVELOPMENT COMMISSION										
LEVETON UR	WASHINGTTON	1,639,001	1,710,836	4.4	0	0	NA	1,639,001	1,710,836	4.4
CENTRAL UR	WASHINGTTON	2,095,986	2,156,928	2.9	0	0	NA	2,095,986	2,156,928	2.9
CITY OF SHERWOOD AGENCY										
OLD TOWN UR	WASHINGTTON	322,329	684,257	112.3	0	0	NA	322,329	684,257	112.3

TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2001-02 AND 2002-03
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2001-02	2002-03	%CHNG	2001-02	2002-03	%CHNG	2001-02	2002-03	%CHNG
CITY OF NEWBERG NEWBERG UR 1	YAMHILL	NA	53,764	NA	NA	0	NA	NA	53,764	NA
STATEWIDE		95,692,725	102,034,404	6.6	30,743,908	32,503,556	5.7	126,436,633	134,537,961	6.4

NOTES: NA indicates either that information is not relevant, or the plan did not exist.
Port Westward, Lakefront, Albany, Newberg, West Salem, and Gateway plan areas are new this year and could use division of tax financing.
The Independence and Woodburn plan areas also are new, but did not use division of tax financing.

TABLE F. 3 URBAN RENEWAL REVENUE BY URBAN RENEWAL AGENCY FOR 2001-02 AND 2002-03
(INCLUDES BOTH REVENUE FROM THE DIVISION OF TAX AS WELL AS SPECIAL LEVIES)

AGENCY	COUNTY	2001-02	2002-03	%CHNG	UNUSED AUTHORITY
					2002-03
CITY OF PHILOMATH AGENCY	BENTON	302,373	330,447	9.3	234,906
CLACKAMAS COUNTY AGENCY	CLACKAMAS	16,140,978	12,623,463	-21.8	0
CITY OF GLADSTONE AGENCY	CLACKAMAS	717,250	511,824	-28.6	396,859
CITY OF LAKE OSWEGO AGENCY	CLACKAMAS	1,497,991	1,602,903	7.0	0
CITY OF OREGON CITY AGENCY	CLACKAMAS	2,428,076	2,720,516	12.0	578,370
CITY OF WILSONVILLE AGENCY	CLACKAMAS	4,644,139	5,296,592	14.0	0
CITY OF SANDY AGENCY	CLACKAMAS	232,723	267,304	14.9	0
CITY OF CANBY AGENCY	CLACKAMAS	451,315	485,378	7.5	0
CITY OF SEASIDE AGENCY	CLATSOP	432,841	492,392	13.8	0
CITY OF ASTORIA AGENCY	CLATSOP	348,002	360,492	3.6	0
CITY OF RAINIER AGENCY	COLUMBIA	358,876	364,819	1.7	19,403
COLUMBIA COUNTY AGENCY	COLUMBIA	NA	173,588	NA	0
COOS COUNTY AGENCY	COOS	60,962	129,578	112.6	0
CITY OF BANDON AGENCY	COOS	272,147	276,009	1.4	207,295
CITY OF COOS BAY AGENCY	COOS	974,847	1,019,283	4.6	1,117,409
CITY OF NORTH BEND AGENCY	COOS	110,534	149,414	35.2	0
COQUILLE URBAN RENEWAL	COOS	41,930	39,567	-5.6	0
CITY OF REDMOND AGENCY	DESCHUTES	1,803,216	2,040,048	13.1	0
CITY OF BEND AGENCY	DESCHUTES	1,595,783	1,749,499	9.6	0
CITY OF ROSEBURG AGENCY	DOUGLAS	2,014,887	2,202,337	9.3	894,369
CITY OF HOOD RIVER AGENCY	HOOD RIVER	700,545	602,385	-14.0	0
CITY OF CASCADE LOCKS AGENCY	HOOD RIVER	0	0	NA	NA
CITY OF MEDFORD AGENCY	JACKSON	3,866,425	4,141,279	7.1	0
CITY OF TALENT AGENCY	JACKSON	433,538	407,011	-6.1	0
JACKSON COUNTY AGENCY	JACKSON	7,435,345	8,533,275	14.8	1
CITY OF GRANTS PASS AGENCY	JOSEPHINE	1,187,532	1,333,678	12.3	904,333
CITY OF KLAMATH FALLS AGENCY	KLAMATH	446,619	538,751	20.6	0
CITY OF EUGENE AGENCY	LANE	4,194,012	4,850,148	15.6	345,149
CITY OF COTTAGE GROVE AGENCY	LANE	551,037	527,019	-4.4	462,394
CITY OF VENETA AGENCY	LANE	384,477	413,712	7.6	302,325
CITY OF WALDPORT AGENCY	LINCOLN	226,284	228,360	0.9	62,123
CITY OF LINCOLN CITY AGENCY	LINCOLN	2,111,426	2,122,906	0.5	751,605
CITY OF NEWPORT AGENCY	LINCOLN	3,666,855	3,619,232	-1.3	675,086
CITY OF LEBANON AGENCY	LINN	1,294,287	1,242,796	-4.0	0
CITY OF HARRISBURG AGENCY	LINN	166,174	165,137	-0.6	72,077
CITY OF ALBANY AGENCY	LINN	NA	369,804	NA	0
CITY OF KEIZER AGENCY	MARION	3,179,164	3,383,673	6.4	1,396,785
CITY OF SALEM AGENCY	MARION	9,069,571	9,631,497	6.2	6,481,126
CITY OF WOODBURN	MARION	NA	0	NA	0
PORTLAND DEVELOPMENT COMMISSION	MULTNOMAH	47,859,916	53,630,893	12.1	48,588,702
CITY OF INDEPENDENCE AGENCY	POLK	NA	0	NA	0
CITY OF MILTON-FREEWATER AGENCY	UMATILLA	290,652	295,648	1.7	3,161
CITY OF LA GRANDE AGENCY	UNI ON	123,698	194,442	57.2	0

TABLE F.3 URBAN RENEWAL REVENUE BY URBAN RENEWAL AGENCY FOR 2001-02 AND 2002-03
(INCLUDES BOTH REVENUE FROM THE DIVISION OF TAX AS WELL AS SPECIAL LEVIES)

AGENCY	COUNTY	2001-02	2002-03	%CHNG	UNUSED AUTHORITY 2002-03
CITY OF THE DALLES AGENCY	WASCO	762,891	865,080	13.4	0
TUALATIN DEVELOPMENT COMMISSION	WASHINGTON	3,734,987	3,867,764	3.6	2,195,534
CITY OF SHERWOOD AGENCY	WASHINGTON	322,329	684,257	112.3	0
CITY OF NEWBERG	YAMHILL	NA	53,764	NA	0
STATEWIDE		126,436,633	134,537,961	6.4	NA

NOTE: Columbia County, Woodburn, Independence, Newberg, and Albany agencies are new in 2002-03.
Portland Development Commission, Klamath Falls, and Salem agencies have new plan areas in 2002-03.
NA for Cascade Locks Agency unused authority indicates information was not available.

TABLE G.1 PROPERTY TAX CERTIFIED, PROPERTY TAX COLLECTION, AND TOTAL CUMULATIVE UNCOLLECTED FOR ALL YEARS, AS OF JUNE 30, 2002
BY COUNTY

COUNTY	TOTAL AMOUNT CERTIFIED	UNCOLL BALANCE 7/1/01	TAXES ADDED TO ROLLS	TOTAL FOR COLLECTION	TOTAL CREDITS	NET TOTAL FOR COLLECTION	TOTAL TAXES COLLECTED	TOTAL INTEREST COLLECTED	TOTAL CUM UNCOLL 6/30/02	PERCENT CUM UNCOLL 6/30/02
Baker	12,527,929	991,597	6,544	13,526,070	410,420	13,115,649	11,890,900	104,506	1,224,749	9.1
Benton	67,544,722	3,453,786	28,110	71,026,618	2,109,197	68,917,421	65,363,576	496,176	3,553,845	5.0
Clackamas	370,846,291	22,345,846	32,130	393,224,267	11,465,184	381,759,083	357,624,469	2,963,708	24,134,614	6.1
Clatsop	42,848,970	5,327,241	8,906	48,185,117	1,172,675	47,012,442	41,251,145	698,234	5,761,297	12.0
Col umbia	363,634	33,469	54	397,156	9,914	387,243	350,445	4,682	36,798	9.3
Coos	40,605,121	5,595,751	10,567	46,211,439	1,284,904	44,926,534	39,465,273	775,917	5,461,261	11.8
Crook	13,430,316	1,377,482	16,032	14,823,830	368,297	14,455,533	13,055,589	215,403	1,399,944	9.4
Curry	15,129,207	1,011,105	0	16,140,312	379,372	15,760,940	14,671,488	165,125	1,089,452	6.7
Deschutes	134,020,940	7,699,065	11	141,720,017	3,747,795	137,972,222	130,190,051	1,092,091	7,782,170	5.5
Douglas	58,853,832	6,201,289	17,699	65,072,821	1,938,610	63,134,211	56,813,980	906,547	6,320,231	9.7
Gilliam	2,715,710	186,741	0	2,902,451	74,843	2,827,608	2,662,456	32,239	165,152	5.7
Grant	5,737,281	799,800	125,148	6,662,229	298,045	6,364,185	5,485,531	130,602	878,654	13.2
Harney	4,686,019	448,582	3,839	5,138,440	201,492	4,936,948	4,474,301	60,854	462,647	9.0
Hoodriver	14,732,569	858,931	2,391	15,593,891	418,019	15,175,872	14,218,573	135,486	957,299	6.1
Jackson	149,884,020	10,978,712	578,713	161,441,444	4,893,227	156,548,217	145,131,533	1,677,359	11,416,684	7.1
Jefferson	15,675,485	1,206,474	38,310	16,920,269	458,869	16,461,400	15,004,500	208,019	1,456,900	8.6
Josephine	36,969,866	2,738,097	19,649	39,727,612	1,036,721	38,690,892	36,066,664	430,164	2,624,227	6.6
Klamath	370,564	52,857	0	423,421	11,002	412,420	361,910	7,087	50,510	11.9
Lake	5,669,512	728,644	26,983	6,425,139	159,038	6,266,101	5,414,697	101,550	851,404	13.3
Lane	267,100,363	19,907,855	0	287,008,218	10,915,291	276,092,927	254,919,295	NA	21,173,632	7.4
Linncoln	62,350,289	6,845,282	2,735	69,198,307	1,660,646	67,537,660	60,441,408	1,011,789	7,096,252	10.3
Linn	78,352,861	7,474,735	45,483	85,873,079	2,410,255	83,462,824	75,945,869	1,006,407	7,516,955	8.8
Malheur	15,287,049	1,187,331	710	16,475,090	362,904	16,112,186	14,873,047	180,131	1,239,139	7.5
Marion	217,399,998	17,546,475	244,908	235,191,380	6,881,352	228,310,029	209,961,586	2,199,237	18,348,443	7.8
Morrow	16,674,819	963,281	18,090	17,656,190	492,482	17,163,709	15,822,076	158,615	1,341,632	7.6
Multnomah	851,427,032	49,658,810	4,404,270	905,490,112	30,057,501	875,432,611	822,930,739	7,651,469	52,501,872	5.8
Polk	43,435,550	3,464,070	41,566	46,941,187	1,121,210	45,819,977	42,274,146	493,862	3,545,830	7.6
Sherman	2,809,788	417,456	457,413	3,684,657	66,972	3,617,686	2,806,253	102,356	811,432	22.0
Tillamook	25,667,780	3,028,379	0	28,696,159	363,752	28,332,407	25,437,798	628,658	2,894,610	10.1
Umatilla	48,838,525	3,906,292	71,032	52,815,849	1,350,641	51,465,207	47,080,068	450,972	4,385,139	8.3
Union	14,558,246	1,085,126	1,155	15,644,526	528,303	15,116,223	13,909,284	202,120	1,206,939	7.7
Wallowa	6,046,374	598,321	2,255	6,646,950	161,413	6,485,537	5,805,735	72,681	679,803	10.2
Wasco	21,623,476	1,644,315	2,146	23,269,937	555,426	22,714,511	20,859,817	226,512	1,854,694	8.0
Washington	492,559,479	17,898,930	1,444,626	511,903,035	16,123,385	495,779,649	476,021,560	2,616,054	19,758,089	3.9
Wheeler	1,488,135	123,251	6,170	1,617,557	47,694	1,569,864	1,438,485	15,012	131,379	8.1
Yamhill	60,762,718	5,130,574	28,526	65,921,818	1,784,590	64,137,227	58,503,396	698,787	5,633,831	8.5
TOTAL	3,218,994,469	212,915,952	7,686,173	3,439,596,593	105,321,439	3,334,275,154	3,108,527,645	NA	225,747,509	6.6

NOTE: Discounts for prompt payment of taxes are included in the Total Credits column.
NA indicates information was not available from the county.

TABLE G.2 PROPERTY TAX CERTIFIED, PROPERTY TAX COLLECTION, AND TOTAL UNCOLLECTED, FY 2001-02
BY COUNTY

COUNTY	CERTIFIED					TAXES ADDED TO ROLLS FY01-02	TOTAL FOR COLLECTION FY01-02	TOTAL CREDITS FY01-02	NET TOTAL FOR COLLECTION FY01-02	TOTAL TAXES COLLECTED FY01-02	TOTAL UNCOLL FY01-02	PERCENT UNCOLL FY01-02
	CERTIFIED REAL PROPERTY FY01-02	CERTIFIED PERSONAL PROPERTY FY01-02	CERTIFIED UTILITIES FY01-02	CERTIFIED MANU STRUC FY01-02								
Baker	9,940,299	342,691	2,152,678	92,260	377	12,528,306	332,879	12,195,427	11,506,641	688,785	5.5	
Benton	62,624,008	2,598,139	1,588,198	734,377	28,110	67,572,832	2,016,874	65,555,957	63,498,998	2,056,959	3.0	
Clackamas	344,125,731	11,112,596	11,618,473	3,989,491	1,247	370,847,538	9,947,971	360,899,566	346,321,575	14,577,991	3.9	
Clatsop	39,907,672	1,154,804	1,440,030	346,464	3,600	42,852,570	1,073,705	41,778,865	38,701,735	3,077,130	7.2	
Columbia	317,175	9,223	32,686	4,550	54	363,687	9,662	354,025	332,583	21,442	5.9	
Coos	36,526,777	1,375,738	925,960	1,776,646	8,660	40,613,780	1,048,166	39,565,615	36,838,726	2,726,889	6.7	
Crook	12,246,798	412,091	562,074	209,353	16,032	13,446,348	364,736	13,081,612	12,297,776	783,836	5.8	
Curry	14,032,965	314,775	262,902	518,565	0	15,129,207	377,375	14,751,832	14,128,603	623,229	4.1	
Deschutes	125,034,593	4,025,709	3,947,002	1,013,636	0	134,020,940	3,448,640	130,572,300	125,734,481	4,837,819	3.6	
Douglas	50,935,271	2,573,631	3,557,227	1,787,703	17,699	58,871,532	1,583,031	57,288,501	53,845,002	3,443,499	5.8	
Gilliam	1,699,806	159,825	841,437	14,642	0	2,715,710	72,733	2,642,977	2,567,863	75,115	2.8	
Grant	5,268,844	226,772	192,115	49,551	1,703	5,738,985	149,177	5,589,808	5,166,470	423,338	7.4	
Harney	3,886,849	112,356	616,740	70,075	3,839	4,689,858	138,768	4,551,090	4,291,164	259,926	5.5	
Hood River	13,194,598	474,687	917,065	146,220	2,391	14,734,960	398,326	14,336,634	13,743,937	592,698	4.0	
Jackson	133,025,467	4,828,002	5,898,289	6,132,261	550,338	150,434,358	4,434,761	145,999,597	139,172,547	6,827,050	4.5	
Jefferson	10,855,868	325,060	4,267,660	226,898	7,941	15,683,426	429,681	15,253,745	14,386,866	866,879	5.5	
Josephine	33,795,926	967,475	1,260,400	946,065	13,601	36,983,467	937,246	36,046,221	34,634,809	1,411,412	3.8	
Klamath	302,615	11,985	45,995	9,970	0	370,564	9,701	360,863	337,588	23,276	6.3	
Lake	4,757,581	126,384	689,678	95,869	26,983	5,696,494	136,551	5,559,943	5,116,727	443,216	7.8	
Lane	244,314,707	9,503,524	7,662,988	5,619,145	0	267,100,363	10,234,749	256,865,614	246,074,598	10,791,016	4.0	
Linncoln	57,274,155	1,882,224	1,942,815	1,251,095	2,735	62,353,025	1,543,013	60,810,011	56,966,549	3,843,462	6.2	
Linn	69,981,857	3,001,044	3,544,128	1,825,832	30,142	78,383,003	2,139,841	76,243,162	72,217,952	4,025,210	5.1	
Malheur	13,023,734	586,139	1,467,194	209,982	660	15,287,709	349,933	14,937,776	14,300,904	636,872	4.2	
Marion	196,730,728	7,800,872	8,989,845	3,878,552	234,334	217,634,332	5,861,205	211,773,127	201,697,630	10,075,497	4.6	
Morrow	7,927,884	264,914	8,082,947	399,075	18,090	16,692,910	452,441	16,240,468	15,310,598	929,871	5.6	
Multnomah	750,605,841	47,622,009	50,935,542	2,263,640	2,321,794	853,748,826	25,709,796	828,039,029	797,880,970	30,158,060	3.5	
Polk	40,560,205	786,583	1,242,354	846,408	41,534	43,477,085	1,091,246	42,385,839	40,364,955	2,020,884	4.6	
Sherman	1,682,061	23,214	983,576	120,937	2,049	2,811,838	66,965	2,744,873	2,515,413	229,460	8.2	
Tillamook	23,993,055	432,542	866,440	375,744	0	25,667,780	310,274	25,357,506	23,682,557	1,674,949	6.5	
Umatilla	38,588,931	2,645,010	7,604,583	0	62,713	48,901,238	1,311,546	47,589,692	45,323,412	2,266,280	4.6	
Union	12,801,895	466,486	1,148,192	141,672	0	14,558,246	373,556	14,184,690	13,452,643	732,046	5.0	
Wallowa	5,132,616	118,365	641,736	153,657	2,148	6,048,521	157,308	5,891,214	5,517,456	373,758	6.2	
Wasco	18,487,353	728,648	2,125,220	282,254	2,146	21,625,622	547,699	21,077,923	20,062,440	1,015,483	4.7	
Washington	445,936,815	26,439,722	17,677,437	2,505,505	1,360,237	493,919,716	15,070,700	478,849,015	465,656,990	13,192,026	2.7	
Wheeler	1,409,710	14,920	51,044	12,462	5,262	1,493,398	46,785	1,446,613	1,376,175	70,438	4.7	
Yamhill	54,785,040	2,259,509	2,147,595	1,570,574	28,526	60,791,244	1,659,501	59,131,742	55,883,376	3,248,366	5.3	
TOTAL	2,885,715,430	135,727,666	157,930,245	39,621,128	4,794,947	3,223,789,416	93,836,542	3,129,952,873	3,000,908,709	129,044,164	4.0	

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

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
ADAIR VILLAGE	BENTON	926	24,267	18,854	2.87	4.11	6.46	2.71	16.14
ADAMS	UMATI LLA	16-13	12,399	9,015	3.17	4.12	8.36	1.84	17.48
ADRIAN	MALHEUR	49	5,449	3,985	2.97	0.00	5.27	1.74	9.98
ALBANY	BENTON	801	13,812	10,457	2.87	7.29	5.98	0.00	16.14
ALBANY	BENTON	804	356,179	294,334	2.87	7.29	5.98	0.42	16.56
ALBANY	BENTON	807	19,714	17,236	2.87	7.29	5.98	0.42	16.56
ALBANY	BENTON	808	9,668	7,810	2.87	7.29	5.98	0.42	16.56
ALBANY	BENTON	810	6,115	5,077	2.87	7.29	5.98	0.00	16.14
ALBANY	LI NN	00801	1,593,985	1,373,779	3.10	7.30	5.98	0.00	16.39
ALBANY	LI NN	00827	123,023	105,862	3.10	7.30	5.98	0.00	16.39
ALBANY	LI NN	00830	40,311	29,965	3.10	7.30	5.98	0.00	16.39
ALBANY	LI NN	00839	558	377	3.10	7.30	5.98	1.57	17.96
ALBANY	LI NN	00846	338,604	265,496	3.10	7.30	5.98	0.00	16.39
		TOTAL	2,501,969	2,110,393					
AMITY	YAMHILL	4.0	58,882	41,401	2.58	3.61	8.70	1.00	15.89
ANTELOPE	WASCO	50.1	2,311	1,601	4.51	1.69	8.85	0.83	15.89
ARLINGTON	GILLIAM	2	24,190	16,489	3.85	7.12	5.19	1.64	17.79
ASHLAND	JACKSON	0501	2,156,446	1,396,756	2.38	5.36	6.39	0.51	14.64
ASHLAND	JACKSON	0515	36,851	25,571	2.38	5.36	6.39	0.33	14.46
		TOTAL	2,193,297	1,422,327					
ASTORIA	CLATSOP	100	17,099	13,764	1.53	8.85	8.50	1.14	20.02
ASTORIA	CLATSOP	101	557,714	442,113	1.53	8.85	8.50	1.14	20.02
		TOTAL	574,813	455,877					
ATHENA	UMATI LLA	29-01	43,553	32,939	3.17	7.57	5.95	1.07	17.75
AUMSVILLE	MARI ON	505000	25	24	3.03	4.10	5.68	0.13	12.94
AUMSVILLE	MARI ON	505050	106,023	78,241	3.03	4.10	5.68	2.10	14.91
AUMSVILLE	MARI ON	565050	11,274	10,510	3.03	4.10	5.68	2.10	14.91
		TOTAL	117,323	88,774					
AURORA	MARI ON	1506000	204	199	3.03	6.37	6.41	0.13	15.94

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
AURORA	MARI ON	1506060	14,639	11,268	3.03	6.37	6.41	0.98	16.78
AURORA	MARI ON	1506065	43,080	30,242	3.03	6.37	6.41	0.93	16.73
		TOTAL	57,923	41,709					
BAKER CITY	BAKER	501	403,927	336,493	4.23	6.33	6.00	1.48	18.04
BAKER CITY	BAKER	536	1,202	1,197	4.23	6.33	6.00	1.52	18.08
BAKER CITY	BAKER	538	1	0	4.23	6.33	6.00	0.85	17.41
		TOTAL	405,130	337,690					
BANDON	COOS	54.00	245,896	207,529	1.30	2.56	6.11	2.05	12.02
BANDON	COOS	654.0	27,303	24,876	1.30	2.56	6.11	2.05	12.02
BANDON	COOS	654.6	12,085	10,134	1.30	2.56	6.11	2.05	12.02
		TOTAL	285,284	242,540					
BANKS	WASHI NGTON	013.20	22	22	2.92	3.77	8.80	0.07	15.55
BANKS	WASHI NGTON	013.25	99,857	75,741	2.92	3.77	8.80	1.73	17.22
		TOTAL	99,879	75,762					
BARLOW	CLACKAMAS	086-009	7,108	5,620	2.98	0.59	9.04	1.76	14.36
BAY CITY	TI LLAMOOK	5615	85,599	67,950	2.84	3.28	4.92	0.72	11.75
BAY CITY	TI LLAMOOK	925	1,107	974	2.84	3.28	6.43	0.72	13.27
		TOTAL	86,707	68,924					
BEAVERTON	WASHI NGTON	051.51	1,230,580	939,579	2.92	3.61	7.21	3.91	17.64
BEAVERTON	WASHI NGTON	051.58	5,077,134	3,900,716	2.92	3.61	7.21	3.76	17.49
BEAVERTON	WASHI NGTON	051.60	12,322	9,495	2.92	3.61	7.21	2.45	16.18
BEAVERTON	WASHI NGTON	051.61	44,953	33,930	2.92	3.61	7.21	2.30	16.03
BEAVERTON	WASHI NGTON	051.62	144,419	100,337	2.92	3.61	7.21	3.76	17.49
BEAVERTON	WASHI NGTON	051.75	133,285	93,424	2.92	3.61	7.21	3.99	17.72
BEAVERTON	WASHI NGTON	052.05	84	80	2.92	3.61	7.21	1.94	15.67
BEAVERTON	WASHI NGTON	052.43	35,821	27,459	2.92	3.61	7.21	3.76	17.49
BEAVERTON	WASHI NGTON	104.24	38	38	2.92	3.61	8.17	3.91	18.60
BEAVERTON	WASHI NGTON	104.25	113,283	85,283	2.92	3.61	8.17	3.76	18.45
		TOTAL	6,791,919	5,190,341					
BEND	DESCHUTES	1-001	5,320,622	3,922,500	2.43	2.80	7.42	2.51	15.16
BEND	DESCHUTES	1-061	189,130	140,047	2.43	2.80	7.42	2.51	15.16
BEND	DESCHUTES	1-087	101,960	72,062	2.43	2.80	7.42	2.51	15.16
BEND	DESCHUTES	1-088	367,833	287,505	2.43	2.80	7.42	1.04	13.70

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
BEND	DESCHUTES	1-107	26,768	26,094	2.43	2.80	7.42	2.51	15.16
		TOTAL	6,006,313	4,448,207					
BOARDMAN	MORROW	25-01	80,194	53,340	4.13	5.21	8.38	2.66	20.38
BOARDMAN	MORROW	25-08	344,168	343,676	4.13	5.21	8.38	2.66	20.38
BOARDMAN	MORROW	25-09	2,089	2,020	4.13	5.21	8.38	1.92	19.64
		TOTAL	426,450	399,036					
BONANZA	KLAMATH	11	11,999	9,901	2.48	1.77	4.82	2.42	11.48
BROOKINGS	CURRY	17-1	495,694	445,802	0.60	4.02	5.19	0.70	10.51
BROWNSVILLE	LINN	55219	67,380	50,448	3.10	7.98	6.44	2.23	19.75
BURNS	HARNEY	11	106,495	86,036	4.50	4.64	5.76	2.35	17.25
BUTTE FALLS	JACKSON	9101	14,333	11,789	2.38	7.25	5.44	0.33	15.40
CANBY	CLACKAMAS	086-002	813,973	641,862	2.40	3.91	9.04	1.76	17.11
CANBY	CLACKAMAS	086-042	118,113	91,242	2.40	3.91	9.04	1.76	17.11
		TOTAL	932,086	733,104					
CANNON BEACH	CLATSOP	1008	645,536	491,731	1.53	0.70	6.14	1.79	10.16
CANNON BEACH	CLATSOP	1009	37,289	29,631	1.53	0.70	6.14	2.71	11.09
		TOTAL	682,825	521,362					
CANYON CITY	GRANT	302	22,004	17,104	3.63	6.55	5.40	5.03	20.61
CANYONVILLE	DOUGLAS	801	58,665	47,768	1.11	3.64	5.69	1.72	12.16
CARLTON	YAMHILL	11.0	81,918	63,755	2.58	5.15	7.56	0.16	15.45
CASCADE LOCKS	HOOD RIVER	14	1,397	1,330	1.67	2.71	8.00	1.06	13.44
CASCADE LOCKS	HOOD RIVER	2	56,502	42,851	1.67	2.71	8.00	1.06	13.44
		TOTAL	57,899	44,181					
CAVE JUNCTION	JOSEPHINE	2	68,496	61,570	0.93	2.05	5.32	1.92	10.21
CENTRAL POINT	JACKSON	0602	690,672	549,834	2.38	4.47	6.78	3.50	17.13
CENTRAL POINT	JACKSON	0634	112	112	2.38	4.47	6.78	3.50	17.13

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
CENTRAL POINT	JACKSON	0636	4,553	3,563	2.38	4.47	6.78	3.32	16.95
CENTRAL POINT	JACKSON	4949	56,534	42,263	2.38	4.47	5.94	3.50	16.29
		TOTAL	751,870	595,772					
CHI LOQUIN	KLAMATH	12	18,257	15,114	2.48	5.28	4.82	1.73	14.30
CHI LOQUIN	KLAMATH	136	359	342	2.48	5.28	4.82	0.82	13.40
		TOTAL	18,616	15,456					
CLATSKANIE	COLUMBIA	501	93,978	72,902	1.81	6.21	5.62	3.19	16.83
CLATSKANIE	COLUMBIA	591	160	160	1.81	6.21	5.62	3.19	16.83
		TOTAL	94,138	73,062					
COBURG	LANE	439	73,174	38,460	1.45	3.75	8.83	1.33	15.36
COBURG	LANE	459	85,255	66,103	1.45	3.75	8.83	1.33	15.36
		TOTAL	158,429	104,563					
COLUMBIA CITY	COLUMBIA	203	127,259	100,947	1.81	2.21	7.55	4.05	15.61
COLUMBIA CITY	COLUMBIA	213	6	6	1.81	2.21	7.55	4.05	15.61
		TOTAL	127,265	100,953					
CONDON	GILLIAM	1	28,883	17,503	3.85	9.28	5.33	1.60	20.05
COOS BAY	COOS	69.00	21	21	1.30	7.21	6.83	1.64	16.98
COOS BAY	COOS	69.62	105,123	91,428	1.30	7.21	6.83	1.64	16.98
COOS BAY	COOS	69.70	50,058	43,319	1.30	7.21	6.83	1.64	16.98
COOS BAY	COOS	9.00	602,886	529,683	1.30	7.21	6.83	1.64	16.98
		TOTAL	758,088	664,451					
COQUILLE	COOS	68.00	29,260	27,105	1.30	6.10	6.24	2.69	16.33
COQUILLE	COOS	8.00	124,008	107,943	1.30	6.10	6.24	2.69	16.33
COQUILLE	COOS	8.12	1,819	1,706	1.30	6.10	6.24	4.04	17.68
		TOTAL	155,087	136,754					
CORNELIUS	WASHINGTON	007.19	134,054	98,620	2.92	4.58	7.57	0.48	15.54
CORNELIUS	WASHINGTON	007.26	160	150	2.92	4.58	7.57	0.19	15.26
CORNELIUS	WASHINGTON	007.29	782	612	2.92	4.58	7.57	0.48	15.54
CORNELIUS	WASHINGTON	015.08	35,676	25,946	2.92	4.58	9.07	0.19	16.76
CORNELIUS	WASHINGTON	015.12	308,049	222,384	2.92	4.58	9.07	0.48	17.04
		TOTAL	478,720	347,712					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
CORVALLIS	BENTON	901	3,551,963	2,928,039	2.87	5.72	6.46	0.39	15.44
CORVALLIS	BENTON	931	18,595	11,414	2.87	5.72	5.46	0.39	14.44
CORVALLIS	BENTON	932	142,309	87,029	2.87	5.72	6.46	0.39	15.44
CORVALLIS	BENTON	941	220	220	2.87	5.72	6.24	2.51	17.34
		TOTAL	3,713,087	3,026,702					
COTTAGE GROVE	LANE	4500	368,954	310,331	1.45	7.21	7.96	0.00	16.62
COTTAGE GROVE	LANE	4507	24,512	20,359	1.45	7.21	7.96	0.00	16.62
COTTAGE GROVE	LANE	4597	23,748	17,886	1.45	7.21	7.96	0.00	16.62
COTTAGE GROVE	LANE	4598	26,114	21,484	1.45	7.21	7.96	0.00	16.62
		TOTAL	443,328	370,060					
COVE	UNION	1501	26,005	21,367	3.01	1.38	5.54	0.96	10.89
CRESWELL	LANE	4000	120,411	98,237	1.45	2.67	9.31	1.02	14.44
CRESWELL	LANE	4002	40,600	33,895	1.45	2.67	9.31	1.02	14.44
CRESWELL	LANE	4015	58	58	1.45	2.67	9.31	0.00	13.42
CRESWELL	LANE	4016	18	18	1.45	2.67	9.31	0.00	13.42
		TOTAL	161,087	132,207					
CULVER	JEFFERSON	150	36,821	29,539	5.31	6.60	10.66	0.83	23.40
DALLAS	POLK	201	595,570	479,896	2.06	5.56	7.47	0.14	15.23
DALLAS	POLK	223	50,990	36,115	2.06	5.56	7.47	0.24	15.33
		TOTAL	646,560	516,011					
DAYTON	YAMHILL	8.0	86,295	66,343	2.58	1.71	8.43	1.39	14.10
DAYVILLE	GRANT	1601	5,072	3,589	3.63	1.16	5.98	4.24	15.00
DEPOE BAY	LINCOLN	403	280,695	236,477	2.98	0.76	6.41	1.85	12.01
DEPOE BAY	LINCOLN	405	3,870	3,540	2.98	0.76	6.41	1.02	11.17
		TOTAL	284,565	240,018					
DETROIT	MARI ON	12907000	34	34	3.03	1.15	5.95	0.13	10.26
DETROIT	MARI ON	12907120	43,683	27,238	3.03	1.15	5.95	1.79	11.92
		TOTAL	43,717	27,273					
DONALD	MARI ON	1508060	40,556	31,900	3.03	1.75	6.41	0.98	12.15

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
DRAIN	DOUGLAS	2201	46,853	37,249	1.11	1.52	6.26	2.66	11.56
DRAIN	DOUGLAS	2204	269	258	1.11	1.52	6.26	0.47	9.37
		TOTAL	47,121	37,507					
DUFUR	WASCO	29.1	25,766	18,884	4.51	2.82	10.05	2.12	19.51
DUNDEE	YAMHILL	29.1	177,697	140,961	2.58	2.86	7.51	0.99	13.93
DURHAM	WASHINGTON	023.87	148,893	115,417	2.92	1.84	8.54	2.30	15.60
DURHAM	WASHINGTON	023.88	12	12	2.92	1.84	8.54	0.48	13.78
DURHAM	WASHINGTON	023.89	71	71	2.92	1.84	8.54	2.30	15.60
		TOTAL	148,976	115,500					
EAGLE POINT	JACKSON	0901	218,379	177,227	2.38	3.32	7.95	3.32	16.97
EAGLE POINT	JACKSON	0920	10	10	2.38	3.32	7.95	3.32	16.97
EAGLE POINT	JACKSON	0922	62,272	47,064	2.38	3.32	7.95	3.50	17.15
EAGLE POINT	JACKSON	0927	8	8	2.38	3.32	7.95	3.50	17.15
		TOTAL	280,670	224,309					
ECHO	UMATILLA	05-01	12,248	9,357	3.17	5.85	6.23	1.91	17.16
ECHO	UMATILLA	05-05	8,895	6,283	3.17	5.85	6.23	1.91	17.16
ECHO	UMATILLA	05-08	717	682	3.17	5.85	6.23	1.11	16.35
		TOTAL	21,860	16,322					
ELGIN	UNION	2301	46,726	37,281	3.01	8.11	5.82	1.63	18.57
ELGIN	UNION	2309	38	33	3.01	8.11	5.82	1.13	18.07
		TOTAL	46,764	37,315					
ELKTON	DOUGLAS	3401	9,397	8,077	1.11	2.33	5.35	1.45	10.23
ENTERPRISE	WALLOWA	211	99,180	81,561	2.66	5.01	7.09	2.13	16.89
ESTACADA	CLACKAMAS	108-002	164,394	116,936	2.98	3.45	6.65	2.80	15.87
EUGENE	LANE	10400	18,441	13,726	1.45	7.97	0.00	0.22	9.64
EUGENE	LANE	15211	753	577	1.45	7.97	8.37	0.22	18.01
EUGENE	LANE	400	8,474,479	6,842,851	1.45	7.97	8.83	0.22	18.47
EUGENE	LANE	491	409	322	1.45	7.97	8.83	5.71	23.96
EUGENE	LANE	494	21,670	18,630	1.45	7.97	8.83	0.22	18.47
EUGENE	LANE	495	169	158	1.45	7.97	8.83	0.22	18.47

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
EUGENE	LANE	496	65,297	52,381	1.45	7.97	8.83	0.22	18.47
EUGENE	LANE	497	15,819	10,583	1.45	7.97	8.83	0.22	18.47
EUGENE	LANE	498	170,087	115,690	1.45	7.97	8.83	0.22	18.47
EUGENE	LANE	499	58,640	55,209	1.45	7.97	8.83	0.22	18.47
EUGENE	LANE	5212	1,738,564	1,401,858	1.45	7.97	8.37	0.22	18.01
EUGENE	LANE	5232	4,059	3,497	1.45	7.97	8.37	0.55	18.33
EUGENE	LANE	5299	35,318	28,263	1.45	7.97	8.37	0.22	18.01
EUGENE	LANE	6938	3,620	3,094	1.45	7.97	7.15	0.22	16.79
		TOTAL	10,607,324	8,546,841					
FAIRVIEW	MULTNOMAH	240	417,001	312,568	5.17	3.49	7.00	0.48	16.14
FAIRVIEW	MULTNOMAH	284	569	547	5.17	3.49	7.00	0.35	16.02
FAIRVIEW	MULTNOMAH	404	40,075	30,030	5.17	3.49	7.00	0.48	16.14
FAIRVIEW	MULTNOMAH	408	5,067	3,845	5.17	3.49	7.00	0.48	16.14
		TOTAL	462,712	346,990					
FALLS CITY	POLK	209	309	156	2.06	3.79	7.47	0.08	13.40
FALLS CITY	POLK	5701	39,030	24,480	2.06	3.79	5.25	0.08	11.18
		TOTAL	39,339	24,637					
FLORENCE	LANE	9700	553,668	494,141	1.45	3.53	6.54	1.09	12.60
FLORENCE	LANE	9721	3,496	2,037	1.45	3.53	6.54	1.31	12.82
		TOTAL	557,164	496,178					
FOREST GROVE	WASHINGTON	015.13	1,493	1,204	2.92	4.57	9.07	0.19	16.75
FOREST GROVE	WASHINGTON	015.19	1,050,387	811,281	2.92	4.57	9.07	0.48	17.03
FOREST GROVE	WASHINGTON	015.22	25,999	20,020	2.92	4.57	9.07	0.48	17.03
FOREST GROVE	WASHINGTON	015.24	350	126	2.92	4.57	9.07	0.07	16.63
FOREST GROVE	WASHINGTON	015.25	1,050	705	2.92	4.57	9.07	0.19	16.75
		TOTAL	1,079,280	833,335					
FOSSIL	WHEELER	1	16,138	10,965	8.53	4.85	6.42	1.57	21.36
GARIBALDI	TILLAMOOK	5613	77,031	62,722	2.84	3.51	4.92	0.72	11.99
GASTON	WASHINGTON	511.09	30,391	18,072	2.92	6.61	6.21	1.38	17.12
GATES	LINN	12707	3,592	2,589	3.10	0.66	5.95	2.38	12.10
GATES	MARION	12909000	13	12	3.03	0.66	5.95	0.13	9.77

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					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
GATES	MARI ON	12909090	20,577	15,130	3.03	0.66	5.95	2.43	12.07
		TOTAL	24,182	17,730					
GEARHART	CLATSOP	1005	341,650	248,040	1.53	1.01	6.14	0.90	9.58
GERVAIS	MARI ON	110000	126	123	3.03	8.09	6.78	0.13	18.02
GERVAIS	MARI ON	110030	62,931	50,023	3.03	8.09	6.78	1.73	19.62
		TOTAL	63,057	50,145					
GLADSTONE	CLACKAMAS	012-017	3,717	2,871	2.40	5.58	7.34	0.62	15.95
GLADSTONE	CLACKAMAS	012-112	23,055	17,306	2.40	5.58	7.34	0.62	15.95
GLADSTONE	CLACKAMAS	012-119	1,104	862	2.40	5.58	7.34	0.62	15.95
GLADSTONE	CLACKAMAS	012-180	898	383	2.40	5.58	7.34	0.62	15.95
GLADSTONE	CLACKAMAS	012-181	586	448	2.40	5.58	7.34	0.62	15.95
GLADSTONE	CLACKAMAS	062-022	11,547	9,131	2.40	5.58	7.89	0.62	16.49
GLADSTONE	CLACKAMAS	062-050	6,021	4,896	2.40	5.58	7.89	0.62	16.49
GLADSTONE	CLACKAMAS	062-072	985	684	2.40	5.58	7.89	0.62	16.49
GLADSTONE	CLACKAMAS	062-073	2,713	2,053	2.40	5.58	7.89	0.87	16.74
GLADSTONE	CLACKAMAS	115-002	107,626	83,139	2.40	5.58	8.08	0.62	16.68
GLADSTONE	CLACKAMAS	115-031	104,720	83,908	2.40	5.58	8.08	0.62	16.68
GLADSTONE	CLACKAMAS	115-039	21,188	16,727	2.40	5.58	8.08	0.87	16.94
GLADSTONE	CLACKAMAS	115-040	372,044	288,401	2.40	5.58	8.08	0.62	16.68
GLADSTONE	CLACKAMAS	115-045	51,042	39,973	2.40	5.58	8.08	0.62	16.68
GLADSTONE	CLACKAMAS	115-046	62	62	2.40	5.58	8.08	0.62	16.68
GLADSTONE	CLACKAMAS	115-047	133	133	2.40	5.58	8.08	0.62	16.68
GLADSTONE	CLACKAMAS	115-048	1,353	1,047	2.40	5.58	8.08	0.62	16.68
		TOTAL	708,794	552,024					
GLENDALE	DOUGLAS	7701	26,832	20,081	1.11	6.26	6.30	0.00	13.66
GOLD BEACH	CURRY	3-1	161,398	143,282	0.60	2.58	5.06	2.87	11.11
GOLD HILL	JACKSON	0601	62,892	48,530	2.38	3.74	6.78	3.32	16.22
GRANTS PASS	JOSEPHI NE	1	1,246,878	1,079,489	0.93	4.98	7.92	0.05	13.88
GRANTS PASS	JOSEPHI NE	13	178,403	163,198	0.93	4.98	7.92	0.05	13.88
GRANTS PASS	JOSEPHI NE	15	86,702	72,291	0.93	4.98	5.32	0.05	11.28
GRANTS PASS	JOSEPHI NE	16	39,734	34,228	0.93	4.98	7.92	0.05	13.88
GRANTS PASS	JOSEPHI NE	17	84	68	0.93	4.98	7.92	0.05	13.88
		TOTAL	1,551,801	1,349,274					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
GRASS VALLEY	SHERMAN	173	6,110	4,732	9.40	3.14	5.89	1.45	19.88
GRESHAM	MULTNOMAH	137	506,395	431,901	5.17	3.92	7.82	0.48	17.39
GRESHAM	MULTNOMAH	156	5,601	4,170	5.17	3.92	7.00	0.48	16.57
GRESHAM	MULTNOMAH	26	3,311,714	2,534,825	5.17	3.92	7.82	0.48	17.39
GRESHAM	MULTNOMAH	381	88,322	67,869	5.17	3.92	7.60	0.48	17.17
GRESHAM	MULTNOMAH	383	412,749	332,714	5.17	3.92	8.00	0.48	17.58
GRESHAM	MULTNOMAH	384	52,114	37,489	5.17	3.92	8.00	0.48	17.58
GRESHAM	MULTNOMAH	386	273,603	201,753	5.17	3.92	8.00	0.48	17.58
GRESHAM	MULTNOMAH	402	1,621,192	1,256,697	5.17	3.92	7.00	0.48	16.57
GRESHAM	MULTNOMAH	47	304,056	213,935	5.17	3.92	7.00	0.48	16.57
		TOTAL	6,575,747	5,081,352					
HAINES	BAKER	502	11,743	10,469	4.23	2.57	6.00	2.68	15.48
HALFWAY	BAKER	6112	16,476	14,124	4.23	1.04	6.34	1.86	13.47
HALSEY	LI NN	55202	4,019	4,010	3.10	8.49	6.44	0.00	18.03
HALSEY	LI NN	55212	34,565	26,528	3.10	8.49	6.44	0.99	19.02
		TOTAL	38,584	30,538					
HAPPY VALLEY	CLACKAMAS	012-149	584,604	477,759	2.98	0.67	7.34	4.00	14.99
HAPPY VALLEY	CLACKAMAS	012-158	10,700	8,382	2.98	0.67	7.34	3.87	14.86
HAPPY VALLEY	CLACKAMAS	012-188	9,030	5,962	2.98	0.67	7.34	3.28	14.27
HAPPY VALLEY	CLACKAMAS	012-191	37,734	23,141	2.98	0.67	7.34	4.53	15.53
HAPPY VALLEY	CLACKAMAS	012-193	855	637	2.98	0.67	7.34	3.28	14.27
HAPPY VALLEY	CLACKAMAS	012-194	10,865	7,875	2.98	0.67	7.34	3.15	14.14
HAPPY VALLEY	CLACKAMAS	012-195	19	10	2.98	0.67	7.34	3.70	14.69
HAPPY VALLEY	CLACKAMAS	012-196	2,313	1,537	2.98	0.67	7.34	3.03	14.03
HAPPY VALLEY	CLACKAMAS	012-197	589	221	2.98	0.67	7.34	3.03	14.03
HAPPY VALLEY	CLACKAMAS	012-198	16,781	13,400	2.98	0.67	7.34	4.41	15.40
HAPPY VALLEY	CLACKAMAS	012-202	280	185	2.98	0.67	7.34	4.53	15.53
HAPPY VALLEY	CLACKAMAS	302-015	2,622	2,068	2.98	0.67	8.00	3.15	14.80
HAPPY VALLEY	CLACKAMAS	302-016	1	1	2.98	0.67	8.00	3.03	14.68
		TOTAL	676,394	541,178					
HARRI SBURG	LI NN	00701	111,407	85,846	3.10	4.59	8.15	1.44	17.27
HARRI SBURG	LI NN	00708	12,534	11,576	3.10	4.59	8.15	1.44	17.27
HARRI SBURG	LI NN	00712	478	471	3.10	4.59	8.15	0.31	16.14
		TOTAL	124,420	97,892					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
HELI X	UMATI LLA	01-01	7,326	5,726	3.17	6.80	6.40	1.62	17.98
HEPPNER	MORROW	1-01	48,651	33,239	4.13	12.96	8.38	2.64	28.11
HEPPNER	MORROW	1-17	1,131	912	4.13	12.96	8.38	2.64	28.11
		TOTAL	49,782	34,151					
HERMISTON	UMATI LLA	08-01	605,509	476,852	3.17	5.62	9.53	1.65	19.97
HERMISTON	UMATI LLA	61-12	37,147	34,763	3.17	5.62	8.33	1.66	18.77
		TOTAL	642,656	511,616					
HI LLSBORO	WASHI NGTON	001.10	20,637	15,878	2.92	4.77	7.44	0.48	15.60
HI LLSBORO	WASHI NGTON	001.12	3,244,852	1,185,584	2.92	4.77	7.44	0.48	15.60
HI LLSBORO	WASHI NGTON	001.16	1,158	853	2.92	4.77	7.44	0.19	15.32
HI LLSBORO	WASHI NGTON	001.17	324,513	254,739	2.92	4.77	7.44	0.63	15.75
HI LLSBORO	WASHI NGTON	001.18	34,167	23,418	2.92	4.77	7.44	2.09	17.21
HI LLSBORO	WASHI NGTON	001.34	29	29	2.92	4.77	7.44	1.94	17.06
HI LLSBORO	WASHI NGTON	001.39	14	14	2.92	4.77	7.44	1.94	17.06
HI LLSBORO	WASHI NGTON	007.01	4,175,043	3,356,954	2.92	4.77	7.57	0.48	15.73
HI LLSBORO	WASHI NGTON	007.24	7,325	5,538	2.92	4.77	7.57	0.63	15.88
HI LLSBORO	WASHI NGTON	007.31	49,454	37,060	2.92	4.77	7.57	0.19	15.44
HI LLSBORO	WASHI NGTON	029.07	24,367	17,050	2.92	4.77	7.73	0.19	15.60
HI LLSBORO	WASHI NGTON	029.13	674,913	507,372	2.92	4.77	7.73	0.48	15.88
HI LLSBORO	WASHI NGTON	029.14	80,439	58,754	2.92	4.77	7.73	0.63	16.03
HI LLSBORO	WASHI NGTON	029.31	1	1	2.92	4.77	7.73	2.09	17.50
HI LLSBORO	WASHI NGTON	029.32	12	12	2.92	4.77	7.73	0.48	15.88
HI LLSBORO	WASHI NGTON	051.46	9,780	6,898	2.92	4.77	7.21	1.94	16.83
HI LLSBORO	WASHI NGTON	051.47	99,407	73,383	2.92	4.77	7.21	2.09	16.98
HI LLSBORO	WASHI NGTON	051.48	327,989	244,716	2.92	4.77	7.21	0.48	15.37
HI LLSBORO	WASHI NGTON	051.49	341,767	258,648	2.92	4.77	7.21	0.63	15.51
HI LLSBORO	WASHI NGTON	058.06	89	22	2.92	4.77	7.82	0.48	15.98
		TOTAL	9,415,959	6,046,924					
HI NES	HARNEY	301	73,904	61,468	4.50	4.29	5.76	2.35	16.90
HOOD RIVER	HOOD RIVER	1	477,889	351,112	1.67	3.14	7.75	2.19	14.76
HOOD RIVER	HOOD RIVER	13	44,527	38,858	1.67	3.14	7.75	2.19	14.76
HOOD RIVER	HOOD RIVER	15	2,526	1,749	1.67	2.81	7.75	2.19	14.43
		TOTAL	524,942	391,719					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
HUBBARD	MARI ON	1511000	205	199	3.03	3.98	6.41	0.13	13.54
HUBBARD	MARI ON	1511035	371	230	3.03	3.98	6.41	1.68	15.09
HUBBARD	MARI ON	1511110	59,283	47,181	3.03	3.98	6.41	1.59	15.00
HUBBARD	MARI ON	1511115	62,126	44,316	3.03	3.98	6.41	1.54	14.95
		TOTAL	121,985	91,926					
HUNTINGTON	BAKER	1601	12,300	9,671	4.23	12.39	6.06	0.85	23.53
IDANHA	LI NN	12709	2,582	2,042	3.10	2.50	5.95	1.74	13.30
IDANHA	LI NN	12710	1,371	1,345	3.10	2.50	5.95	0.08	11.64
IDANHA	MARI ON	12912000	82	54	3.03	2.50	5.95	0.13	11.61
IDANHA	MARI ON	12912120	4,579	3,477	3.03	2.50	5.95	1.79	13.27
		TOTAL	8,614	6,918					
IMBLER	UNI ON	1102	11,618	10,643	3.01	0.37	6.59	1.43	11.40
IMBLER	UNI ON	1109	17	15	3.01	0.37	6.59	0.53	10.50
		TOTAL	11,636	10,658					
INDEPENDENCE	POLK	1303	182,014	141,776	2.06	5.69	9.83	2.24	19.83
INDEPENDENCE	POLK	1321	11,599	8,621	2.06	5.69	9.83	2.18	19.76
INDEPENDENCE	POLK	1329	3,738	2,970	2.06	5.69	9.83	2.07	19.65
INDEPENDENCE	POLK	1330	27,225	22,199	2.06	5.69	9.83	2.13	19.72
INDEPENDENCE	POLK	1344	51,742	26,691	2.06	5.69	9.83	2.24	19.83
INDEPENDENCE	POLK	1345	3,529	2,654	2.06	5.69	9.83	2.13	19.72
		TOTAL	279,847	204,910					
IONE	MORROW	35-01	11,177	7,960	4.13	4.43	8.38	2.83	19.77
IRRI GON	MORROW	10-03	49,167	33,693	4.13	3.68	8.38	2.94	19.13
ISLAND CITY	UNI ON	102	69,371	58,104	3.01	2.26	5.69	2.03	12.99
ISLAND CITY	UNI ON	129	30	26	3.01	2.26	5.69	1.10	12.05
		TOTAL	69,401	58,130					
JACKSONVILLE	JACKSON	0101	272,269	205,060	2.38	2.98	5.94	0.51	11.81
JEFFERSON	MARI ON	81413000	249	243	3.03	2.48	7.17	0.42	13.10
JEFFERSON	MARI ON	81413130	96,822	73,200	3.03	2.48	7.17	1.62	14.29
		TOTAL	97,071	73,443					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
JOHN DAY	GRANT	301	87,610	68,853	3.63	2.99	5.40	5.03	17.05
JOHNSON CITY	CLACKAMAS	012-130	13,391	11,013	2.98	0.00	7.34	3.88	14.20
JORDAN VALLEY	MALHEUR	4	7,333	6,870	2.97	1.17	5.35	0.38	9.86
JOSEPH	WALLOWA	61	66,460	53,409	2.66	2.99	6.32	2.07	14.05
JOSEPH	WALLOWA	610	0	0	2.66	2.99	6.32	3.02	14.99
		TOTAL	66,460	53,409					
JUNCTION CITY	LANE	6900	224,352	172,006	1.45	6.04	7.15	0.98	15.62
JUNCTION CITY	LANE	6932	46,035	35,759	1.45	6.04	7.15	0.98	15.62
JUNCTION CITY	LANE	6937	53	52	1.45	6.04	7.15	1.31	15.95
		TOTAL	270,441	207,817					
KEI ZER	MARI ON	92420210	173,096	143,653	3.03	2.08	7.92	3.31	16.34
KEI ZER	MARI ON	92420220	162,896	139,358	3.03	2.08	7.92	2.43	15.46
KEI ZER	MARI ON	92420222	14,591	12,406	3.03	2.08	7.92	2.43	15.46
KEI ZER	MARI ON	92420290	44,108	36,930	3.03	2.08	7.92	2.43	15.46
KEI ZER	MARI ON	92452220	57,928	50,742	3.03	2.08	7.92	2.43	15.46
KEI ZER	MARI ON	92452222	953,418	808,988	3.03	2.08	7.92	2.43	15.46
KEI ZER	MARI ON	92452290	26,556	22,765	3.03	2.08	7.92	2.43	15.46
KEI ZER	MARI ON	92452292	278,698	222,470	3.03	2.08	7.92	2.43	15.46
		TOTAL	1,711,292	1,437,311					
KING CITY	WASHI NGTON	023.86	205,619	165,092	2.92	1.94	8.54	2.30	15.70
KLAMATH FALLS	KLAMATH	1	720,472	582,773	2.48	5.76	3.88	4.45	16.57
KLAMATH FALLS	KLAMATH	1.1	62,403	56,329	2.48	5.76	3.88	4.45	16.57
KLAMATH FALLS	KLAMATH	1.2	2,530	1,629	2.48	5.76	3.88	4.45	16.57
KLAMATH FALLS	KLAMATH	125	884	636	2.48	5.76	3.88	4.45	16.57
KLAMATH FALLS	KLAMATH	127	800	596	2.48	5.76	4.82	4.45	17.51
KLAMATH FALLS	KLAMATH	155	5,014	4,154	2.48	5.76	3.88	4.67	16.79
KLAMATH FALLS	KLAMATH	157	2,288	2,160	2.48	5.76	4.50	4.45	17.20
KLAMATH FALLS	KLAMATH	29	31	31	2.48	5.76	4.50	4.67	17.42
KLAMATH FALLS	KLAMATH	38	3,169	2,368	2.48	5.76	3.88	4.45	16.57
KLAMATH FALLS	KLAMATH	39	10,555	8,040	2.48	5.76	4.50	4.67	17.42
KLAMATH FALLS	KLAMATH	40	428	267	2.48	5.76	3.88	4.67	16.79
KLAMATH FALLS	KLAMATH	44	16,385	12,959	2.48	5.76	4.50	4.45	17.20
KLAMATH FALLS	KLAMATH	63	133,032	106,781	2.48	5.76	4.50	4.45	17.20

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
KLAMATH FALLS	KLAMATH	64	15,398	12,414	2.48	5.76	4.82	4.45	17.51
KLAMATH FALLS	KLAMATH	69	1,002	687	2.48	5.76	3.88	4.27	16.39
KLAMATH FALLS	KLAMATH	83	3,694	3,243	2.48	5.76	3.88	2.67	14.79
KLAMATH FALLS	KLAMATH	84	0	0	2.48	5.76	4.50	2.67	15.42
KLAMATH FALLS	KLAMATH	85	81	61	2.48	5.76	4.50	2.19	14.94
		TOTAL	978,163	795,130					
LA GRANDE	UNI ON	101	392,590	314,016	3.01	7.98	5.69	0.47	17.14
LA GRANDE	UNI ON	125	21,493	16,126	3.01	7.98	5.69	0.28	16.95
LA GRANDE	UNI ON	132	110,994	90,931	3.01	7.98	5.69	0.47	17.14
		TOTAL	525,076	421,073					
LAFAYETTE	YAMHI LL	40.1	94,371	72,097	2.58	3.49	8.27	0.16	14.50
LAKE OSWEGO (INS SCHOOL)	MULTNOMAH	350	20,651	15,842	5.17	5.55	7.77	0.48	18.97
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-002	1,622,244	1,233,735	2.40	5.55	7.77	0.62	16.34
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-021	2,655,886	2,009,762	2.40	5.55	7.77	0.66	16.38
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-050	1,409	1,091	2.40	5.55	7.77	0.62	16.34
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-057	61,336	46,713	2.40	5.55	7.77	0.66	16.38
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-075	35,198	26,100	2.40	5.55	8.04	0.62	16.61
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-076	23,005	16,941	2.40	5.55	8.04	0.62	16.61
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-077	340,969	256,291	2.40	5.55	7.77	0.66	16.38
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-078	21,723	16,154	2.40	5.55	7.77	0.62	16.34
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-083	184,615	145,874	2.40	5.55	7.77	0.62	16.34
LAKE OSWEGO (INS SCHOOL)	WASHI NGTON	017.07	14,653	11,714	2.92	5.55	8.83	0.48	17.77
		TOTAL	4,981,688	3,780,215					
LAKE OSWEGO (OUT SCHOOL)	MULTNOMAH	281	306,738	230,060	5.17	5.35	8.17	0.48	19.17
LAKE OSWEGO (OUT SCHOOL)	CLACKAMAS	000-002	6,881	5,276	2.40	5.35	8.17	0.66	16.58
		TOTAL	313,619	235,336					
LAKESI DE	COOS	13.06	74,048	66,038	1.30	1.14	6.36	3.40	12.20
LAKESI DE	COOS	13.12	105	105	1.30	1.14	6.36	0.84	9.64
LAKESI DE	COOS	13.13	3,952	3,586	1.30	1.14	6.36	2.33	11.13
LAKESI DE	COOS	13.20	244	216	1.30	1.14	6.36	1.91	10.71
		TOTAL	78,350	69,945					
LAKEVI EW	LAKE	701	86,254	67,553	3.76	9.16	5.21	2.95	21.09
LEBANON	LI NN	00905	475,198	387,873	3.10	6.12	8.15	3.24	20.60

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
LEBANON	LI NN	00912	8,812	7,139	3.10	6.12	8.15	3.24	20.60
LEBANON	LI NN	00915	185	150	3.10	6.12	8.15	3.24	20.60
LEBANON	LI NN	00916	480	319	3.10	6.12	8.15	3.38	20.75
LEBANON	LI NN	00917	12,353	9,919	3.10	6.12	8.15	3.24	20.60
LEBANON	LI NN	00921	1,608	1,314	3.10	6.12	8.15	3.24	20.60
LEBANON	LI NN	00922	70	66	3.10	6.12	8.15	3.38	20.75
LEBANON	LI NN	00923	66	66	3.10	6.12	8.15	0.98	18.34
LEBANON	LI NN	00924	16	15	3.10	6.12	8.15	0.98	18.34
LEBANON	LI NN	00925	39,306	37,871	3.10	6.12	8.15	3.24	20.60
LEBANON	LI NN	00926	2	2	3.10	6.12	8.15	0.98	18.34
LEBANON	LI NN	00929	2,407	2,312	3.10	6.12	8.15	3.24	20.60
LEBANON	LI NN	00931	717	504	3.10	6.12	8.15	3.24	20.60
LEBANON	LI NN	00943	314	24	3.10	6.12	8.15	3.38	20.75
LEBANON	LI NN	00947	56,596	48,660	3.10	6.12	8.15	3.24	20.60
LEBANON	LI NN	00949	210	185	3.10	6.12	8.15	3.38	20.75
LEBANON	LI NN	00952	0	0	3.10	6.12	8.15	3.38	20.75
LEBANON	LI NN	00954	387	305	3.10	6.12	8.15	3.24	20.60
LEBANON	LI NN	00956	5	5	3.10	6.12	8.15	0.98	18.34
LEBANON	LI NN	00958	4,739	3,615	3.10	6.12	8.15	3.24	20.60
LEBANON	LI NN	00959	34	26	3.10	6.12	8.15	3.24	20.60
LEBANON	LI NN	00969	8,464	6,460	3.10	6.12	8.15	3.24	20.60
LEBANON	LI NN	00972	2,237	1,693	3.10	6.12	8.15	3.24	20.60
LEBANON	LI NN	00973	5,969	3,729	3.10	6.12	8.15	3.24	20.60
		TOTAL	620,175	512,253					
LEXINGTON	MORROW	12-01	9,217	6,626	4.13	3.15	8.38	2.09	17.75
LINCOLN CITY	LINCOLN	402	548,866	460,814	2.98	4.55	6.41	1.68	15.62
LINCOLN CITY	LINCOLN	407	167,758	149,980	2.98	4.55	6.41	1.80	15.74
LINCOLN CITY	LINCOLN	408	3,178	3,029	2.98	4.55	6.41	2.27	16.21
LINCOLN CITY	LINCOLN	410	181	151	2.98	4.55	6.41	1.55	15.49
LINCOLN CITY	LINCOLN	412	219,592	180,483	2.98	4.55	6.41	1.68	15.62
LINCOLN CITY	LINCOLN	416	4,042	3,283	2.98	4.55	6.41	1.80	15.74
		TOTAL	943,616	797,740					
LONG CREEK	GRANT	1701	5,330	4,303	3.63	7.90	5.42	4.19	21.14
LOSTINE	WALLOWA	71	9,078	6,659	2.66	0.95	5.45	2.33	11.40
LOWELL	LANE	7103	38,970	28,366	1.45	2.33	6.76	3.59	14.13

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
LOWELL	LANE	7107	722	447	1.45	2.33	6.76	3.59	14.13
LOWELL	LANE	7108	0	0	1.45	2.33	6.76	0.00	10.54
		TOTAL	39,692	28,813					
LYONS	LI NN	02701	52,871	42,079	3.10	1.89	6.73	3.53	15.26
LYONS	LI NN	02707	32	17	3.10	1.89	6.73	2.57	14.30
LYONS	LI NN	02708	140	93	3.10	1.89	6.73	0.08	11.81
LYONS	LI NN	02709	68	44	3.10	1.89	6.73	1.05	12.77
		TOTAL	53,112	42,234					
MADRAS	JEFFERSON	10	123,545	97,044	5.31	4.62	8.83	2.29	21.05
MADRAS	JEFFERSON	20	91,765	65,462	5.31	4.62	8.83	2.29	21.05
		TOTAL	215,309	162,506					
MALI N	KLAMATH	13	16,476	14,657	2.48	5.06	4.82	2.42	14.78
MANZANI TA	TILLAMOOK	5611	329,083	254,135	2.84	0.42	4.92	1.62	9.80
MAUPI N	WASCO	1.1	32,323	20,495	4.51	5.36	5.90	0.65	16.42
MAYWOOD PARK	MULTNOMAH	331	55,220	41,666	5.17	0.11	7.56	3.33	16.17
MCMINNVILLE	YAMHILL	40.0	1,718,691	1,365,802	2.58	6.29	8.27	0.16	17.29
MCMINNVILLE	YAMHILL	40.7	1,574	1,338	2.58	6.29	0.00	0.08	8.94
		TOTAL	1,720,265	1,367,139					
MEDFORD	JACKSON	0407	424,038	326,100	2.38	5.39	7.19	1.00	15.96
MEDFORD	JACKSON	0635	23,788	17,788	2.38	5.39	6.78	1.00	15.55
MEDFORD	JACKSON	4901	4,312,574	3,291,321	2.38	5.39	5.94	1.00	14.71
MEDFORD	JACKSON	4950	349,443	267,372	2.38	5.39	5.94	1.00	14.71
		TOTAL	5,109,844	3,902,581					
MERRILL	KLAMATH	14	2,042	1,936	2.48	3.12	4.82	1.57	11.99
MERRILL	KLAMATH	228	21,047	17,861	2.48	3.12	4.82	1.97	12.38
		TOTAL	23,089	19,797					
METOLIS	JEFFERSON	140	20,761	15,383	5.31	4.46	8.83	2.29	20.90
METOLIS	JEFFERSON	141	471	466	5.31	4.46	8.83	0.83	19.44
		TOTAL	21,232	15,849					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
MI LL CITY	LI NN	12701	52,817	39,720	3.10	4.16	5.95	2.43	15.64
MI LL CITY	MARI ON	12914000	72	55	3.03	4.16	5.95	0.13	13.27
MI LL CITY	MARI ON	12914090	0	0	3.03	4.16	5.95	2.43	15.57
MI LL CITY	MARI ON	12914140	15,967	12,053	3.03	4.16	5.95	2.48	15.62
		TOTAL	68,855	51,828					
MI LLERSBURG	LI NN	00805	273,513	260,456	3.10	0.00	5.98	1.57	10.65
MI LLERSBURG	LI NN	00806	2,084	2,053	3.10	0.00	5.98	0.00	9.08
MI LLERSBURG	LI NN	00807	75,654	55,698	3.10	0.00	5.98	1.20	10.28
MI LLERSBURG	LI NN	00840	101	33	3.10	0.00	5.98	1.57	10.65
MI LLERSBURG	LI NN	00842	179	179	3.10	0.00	5.98	1.49	10.57
MI LLERSBURG	LI NN	14020	251	185	3.10	0.00	7.11	1.49	11.69
		TOTAL	351,783	318,604					
MI LTON-FREEWATER	UMATI LLA	07-01	177,712	143,750	3.17	4.53	7.09	0.69	15.49
MI LTON-FREEWATER	UMATI LLA	07-02	55,653	41,093	3.17	4.53	7.09	0.69	15.49
		TOTAL	233,364	184,844					
MI LWAUKE	MULTNOMAH	295	8,230	8,230	5.17	6.79	8.17	0.48	20.61
MI LWAUKE	CLACKAMAS	012-002	1,495,103	1,154,573	2.40	6.79	7.34	1.16	17.69
MI LWAUKE	CLACKAMAS	012-006	3,386	2,493	2.40	6.79	7.34	0.87	17.40
MI LWAUKE	CLACKAMAS	012-118	48,463	37,573	2.40	6.79	7.34	1.16	17.69
MI LWAUKE	CLACKAMAS	012-133	2,618	1,467	2.40	6.79	7.34	1.41	17.94
MI LWAUKE	CLACKAMAS	012-177	6,851	5,201	2.40	6.79	7.34	0.62	17.15
		TOTAL	1,564,651	1,209,537					
MI TCHELL	WHEELER	3	5,222	3,413	8.53	2.54	5.92	0.56	17.55
MOLALLA	CLACKAMAS	035-002	353,565	261,693	2.40	5.51	7.21	0.99	16.12
MONMOUTH	POLK	1301	222,848	183,332	2.06	5.23	9.83	2.07	19.19
MONMOUTH	POLK	1302	45,155	36,572	2.06	5.23	9.83	2.18	19.29
MONMOUTH	POLK	1343	10,764	7,893	2.06	5.23	9.83	2.07	19.19
		TOTAL	278,767	227,797					
MONROE	BENTON	2501	31,081	19,610	2.87	5.21	6.92	2.57	17.56
MONROE	BENTON	2511	26	26	2.87	5.21	6.92	0.39	15.38
		TOTAL	31,107	19,636					
MONUMENT	GRANT	801	4,054	3,115	3.63	5.16	5.28	4.55	18.61

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
MORO	SHERMAN	171	10,422	8,004	9.40	7.37	5.89	0.88	23.54
MOSIER	WASCO	9.1	23,113	19,161	4.51	1.41	7.41	0.40	13.73
MOUNT ANGEL	MARI ON	9115000	143,406	106,916	3.03	4.19	9.97	0.13	17.32
MT. VERNON	GRANT	361	16,381	12,718	3.63	5.75	5.40	4.28	19.06
MYRTLE CREEK	DOUGLAS	1901	136,069	108,379	1.11	7.29	5.69	0.00	14.10
MYRTLE CREEK	DOUGLAS	1917	98	71	1.11	7.29	5.69	2.49	16.59
MYRTLE CREEK	DOUGLAS	1919	165	116	1.11	7.29	5.69	2.91	17.01
		TOTAL	136,332	108,567					
MYRTLE POINT	COOS	41.00	85,119	77,747	1.30	8.36	5.66	1.15	16.47
NEHALEM	TILLAMOOK	5617	25,986	20,848	2.84	1.47	4.92	1.62	10.84
NEWBERG	YAMHILL	29.0	799,930	630,136	2.58	4.98	7.51	0.99	16.06
NEWBERG	YAMHILL	29.10	53,500	37,903	2.58	4.98	7.51	0.99	16.06
NEWBERG	YAMHILL	29.20	214,965	143,024	2.58	4.98	7.51	0.99	16.06
		TOTAL	1,068,395	811,064					
NEWPORT	LINCOLN	104	704,564	614,397	2.98	7.54	6.41	1.32	18.25
NEWPORT	LINCOLN	107	183,077	155,030	2.98	7.54	6.41	1.32	18.25
NEWPORT	LINCOLN	124	78,780	68,232	2.98	7.54	6.41	1.32	18.25
NEWPORT	LINCOLN	125	5,319	4,623	2.98	7.54	6.41	1.60	18.54
NEWPORT	LINCOLN	126	7,553	5,764	2.98	7.54	6.41	1.60	18.54
NEWPORT	LINCOLN	127	122	122	2.98	7.54	6.41	2.50	19.43
NEWPORT	LINCOLN	128	480	411	2.98	7.54	6.41	3.21	20.14
NEWPORT	LINCOLN	129	2,292	1,708	2.98	7.54	6.41	1.57	18.50
		TOTAL	982,186	850,286					
NORTH BEND	COOS	13.00	433,463	392,296	1.30	6.70	6.36	1.76	16.12
NORTH BEND	COOS	613.0	24	24	1.30	6.70	6.36	1.76	16.12
NORTH BEND	COOS	613.6	39,185	36,776	1.30	6.70	6.36	1.76	16.12
NORTH BEND	COOS	9.14	1,084	974	1.30	6.70	6.83	1.76	16.59
		TOTAL	473,757	430,070					
NORTH PLAINS	WASHINGTON	001.50	8,543	5,802	2.92	3.24	7.44	1.19	14.79

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
NORTH PLAINS	WASHINGTON	070.14	114,798	82,313	2.92	3.24	7.73	1.19	15.08
NORTH PLAINS	WASHINGTON	070.17	35	35	2.92	3.24	7.73	0.07	13.95
NORTH PLAINS	WASHINGTON	070.22	15,335	12,344	2.92	3.24	7.73	1.19	15.08
		TOTAL	138,711	100,495					
NORTH POWDER	UNION	801	14,836	12,176	3.01	4.31	5.64	0.51	13.48
NORTH POWDER	UNION	811	494	386	3.01	4.31	5.64	1.17	14.14
		TOTAL	15,330	12,561					
NYSSA	MALHEUR	2	76,588	53,665	2.97	7.82	8.61	1.27	20.67
OAKLAND	DOUGLAS	101	40,844	32,398	1.11	6.41	6.00	1.72	15.25
OAKRIDGE	LANE	7600	117,194	91,033	1.45	7.78	7.38	0.00	16.61
ONTARIO	MALHEUR	1	593,206	524,362	2.97	4.83	5.46	0.00	13.26
OREGON CITY	CLACKAMAS	062-002	1,235,062	934,192	2.40	5.35	7.89	1.12	16.77
OREGON CITY	CLACKAMAS	062-057	157,431	116,368	2.40	5.35	7.89	1.12	16.77
OREGON CITY	CLACKAMAS	062-058	42,212	33,584	2.40	5.35	7.89	1.12	16.77
OREGON CITY	CLACKAMAS	062-064	376,886	296,915	2.40	5.35	7.89	1.12	16.77
OREGON CITY	CLACKAMAS	062-066	40,061	29,347	2.40	5.35	7.89	1.12	16.77
OREGON CITY	CLACKAMAS	062-088	66,070	43,913	2.40	5.35	7.89	1.12	16.77
OREGON CITY	CLACKAMAS	062-092	742	429	2.40	5.35	7.89	1.12	16.77
		TOTAL	1,918,463	1,454,747					
PAISLEY	LAKE	1101	9,156	6,548	3.76	3.00	5.95	2.95	15.67
PENDLETON	UMATI LLA	16-01	692,813	519,258	3.17	7.78	8.36	0.52	19.82
PENDLETON	UMATI LLA	16-10	49,762	37,656	3.17	7.78	8.36	0.73	20.03
PENDLETON	UMATI LLA	16-18	12,227	11,716	3.17	7.78	8.36	1.09	20.40
PENDLETON	UMATI LLA	16-30	4,728	3,820	3.17	7.78	8.36	1.36	20.66
		TOTAL	759,530	572,450					
PHILOMATH	BENTON	1701	190,458	159,746	2.87	6.72	8.86	1.90	20.35
PHILOMATH	BENTON	1714	128	127	2.87	6.72	8.86	0.39	18.84
PHILOMATH	BENTON	1717	32,025	25,653	2.87	6.72	8.86	1.90	20.35
PHILOMATH	BENTON	1720	7,141	5,607	2.87	6.72	8.86	3.11	21.56
		TOTAL	229,752	191,132					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
PHOENIX	JACKSON	0401	224,795	173,813	2.38	5.95	7.19	0.51	16.02
PHOENIX	JACKSON	0419	15,770	12,010	2.38	5.95	7.19	0.51	16.02
		TOTAL	240,565	185,823					
PILOT ROCK	UMATILLA	02-01	49,181	38,265	3.17	2.90	8.34	1.71	16.11
PILOT ROCK	UMATILLA	02-15	53	50	3.17	2.90	8.34	0.93	15.33
PILOT ROCK	UMATILLA	02-17	8,742	6,210	3.17	2.90	8.34	1.56	15.97
		TOTAL	57,976	44,525					
PORT ORFORD	CURRY	2-1	84,920	72,007	0.60	3.68	5.10	3.04	12.42
PORTLAND	MULTNOMAH	1	34,811,553	23,756,938	5.17	6.97	8.17	0.89	21.21
PORTLAND	MULTNOMAH	11	329	288	5.17	6.97	7.69	0.89	20.72
PORTLAND	MULTNOMAH	113	1,245,102	940,853	5.17	6.97	7.71	0.89	20.74
PORTLAND	MULTNOMAH	134	668,720	497,931	5.17	6.97	7.71	0.89	20.74
PORTLAND	MULTNOMAH	136	91	91	5.17	6.97	8.17	0.89	21.21
PORTLAND	MULTNOMAH	147	287	218	5.17	6.97	8.17	0.61	20.92
PORTLAND	MULTNOMAH	149	1,887	1,592	5.17	6.97	7.21	0.89	20.24
PORTLAND	MULTNOMAH	153	7,401	5,026	5.17	6.97	8.00	0.89	21.04
PORTLAND	MULTNOMAH	155	3,095	2,248	5.17	6.97	8.07	0.89	21.10
PORTLAND	MULTNOMAH	160	71,790	53,315	5.17	6.97	7.56	0.89	20.59
PORTLAND	MULTNOMAH	161	84,481	63,608	5.17	6.97	7.71	0.89	20.74
PORTLAND	MULTNOMAH	169	107	107	5.17	6.97	7.71	0.89	20.74
PORTLAND	MULTNOMAH	175	235,323	181,219	5.17	6.97	8.00	0.89	21.04
PORTLAND	MULTNOMAH	296	18,524	14,238	5.17	6.97	8.07	0.89	21.10
PORTLAND	MULTNOMAH	3	237,425	181,688	5.17	6.97	7.71	0.89	20.74
PORTLAND	MULTNOMAH	378	14,455	11,433	5.17	6.97	8.19	0.89	21.23
PORTLAND	MULTNOMAH	393	67,917	47,381	5.17	6.97	5.86	0.89	18.90
PORTLAND	MULTNOMAH	40	469,532	369,942	5.17	6.97	7.00	0.89	20.03
PORTLAND	MULTNOMAH	401	146,262	109,302	5.17	6.97	7.00	0.89	20.03
PORTLAND	MULTNOMAH	406	199,944	148,228	5.17	6.97	7.00	0.89	20.03
PORTLAND	MULTNOMAH	407	376,824	280,471	5.17	6.97	8.00	0.89	21.04
PORTLAND	MULTNOMAH	417	495,836	372,083	5.17	6.97	8.00	0.89	21.04
PORTLAND	MULTNOMAH	43	31,189	23,787	5.17	6.97	7.56	0.89	20.59
PORTLAND	MULTNOMAH	6	2,285,372	1,806,284	5.17	6.97	7.56	0.89	20.59
PORTLAND	MULTNOMAH	601	68,516	44,184	5.17	6.97	8.17	0.89	21.21
PORTLAND	MULTNOMAH	602	127,500	93,804	5.17	6.97	8.17	0.89	21.21
PORTLAND	MULTNOMAH	603	99,853	70,589	5.17	6.97	7.56	0.89	20.59
PORTLAND	MULTNOMAH	604	263,587	195,508	5.17	6.97	7.56	0.89	20.59
PORTLAND	MULTNOMAH	605	884	817	5.17	6.97	7.56	0.89	20.59

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
PORTLAND	MULTNOMAH	606	365,619	260,424	5.17	6.97	7.56	0.89	20.59
PORTLAND	MULTNOMAH	607	262,538	173,068	5.17	6.97	7.00	0.89	20.03
PORTLAND	MULTNOMAH	703	784,069	541,705	5.17	6.97	8.17	0.89	21.21
PORTLAND	MULTNOMAH	704	1,822	1,040	5.17	6.97	7.69	0.89	20.72
PORTLAND	MULTNOMAH	705	196,030	140,098	5.17	6.97	7.71	0.89	20.74
PORTLAND	MULTNOMAH	706	148,935	107,546	5.17	6.97	7.71	0.89	20.74
PORTLAND	MULTNOMAH	707	4,137	2,738	5.17	6.97	8.17	0.89	21.21
PORTLAND	MULTNOMAH	708	1,052,133	719,104	5.17	6.97	8.17	0.89	21.21
PORTLAND	MULTNOMAH	709	422,213	243,242	5.17	6.97	8.17	0.89	21.21
PORTLAND	MULTNOMAH	710	1,881,269	1,123,835	5.17	6.97	8.17	0.89	21.21
PORTLAND	MULTNOMAH	711	58,542	42,138	5.17	6.97	7.56	0.89	20.59
PORTLAND	MULTNOMAH	712	437,854	299,099	5.17	6.97	7.71	0.89	20.74
PORTLAND	MULTNOMAH	713	0	0	5.17	6.97	0.95	0.89	13.99
PORTLAND	MULTNOMAH	778	269	216	5.17	6.97	0.00	0.89	13.03
PORTLAND	MULTNOMAH	883	1,259,139	882,053	5.17	6.97	8.17	0.89	21.21
PORTLAND	MULTNOMAH	884	675,233	433,206	5.17	6.97	8.17	0.89	21.21
PORTLAND	MULTNOMAH	885	1,507,939	880,648	5.17	6.97	8.17	0.89	21.21
PORTLAND	MULTNOMAH	889	1,388,264	830,654	5.17	6.97	8.17	0.89	21.21
PORTLAND	CLACKAMAS	000-003	27,590	20,640	2.40	6.97	8.17	1.03	18.58
PORTLAND	CLACKAMAS	007-055	1,576	1,112	2.40	6.97	7.77	1.07	18.21
PORTLAND	CLACKAMAS	012-019	50,876	41,774	2.40	6.97	7.34	1.03	17.75
PORTLAND	CLACKAMAS	012-183	232	179	2.40	6.97	7.34	1.03	17.75
PORTLAND	CLACKAMAS	302-013	411	306	2.40	6.97	8.00	0.91	18.28
PORTLAND	WASHI NGTON	023.60	8,601	6,882	2.92	6.97	8.54	0.89	19.32
PORTLAND	WASHI NGTON	052.28	49,941	37,761	2.92	6.97	7.21	0.89	17.98
PORTLAND	WASHI NGTON	052.35	0	0	2.92	6.97	7.21	2.50	19.59
PORTLAND	WASHI NGTON	052.36	2,121	1,812	2.92	6.97	7.21	2.35	19.44
PORTLAND	WASHI NGTON	052.37	1,013	807	2.92	6.97	7.21	2.59	19.67
PORTLAND	WASHI NGTON	052.38	264	223	2.92	6.97	7.21	0.89	17.98
PORTLAND	WASHI NGTON	052.40	9,550	7,124	2.92	6.97	7.21	1.12	18.21
PORTLAND	WASHI NGTON	104.17	626	535	2.92	6.97	8.17	0.89	18.95
PORTLAND	WASHI NGTON	104.18	54,541	39,535	2.92	6.97	8.17	1.04	19.10
		TOTAL	52,687,137	36,112,678					
POWERS	COOS	31.00	19,124	15,840	1.30	7.39	5.59	2.82	17.11
PRAIRIE CITY	GRANT	401	31,900	23,479	3.63	4.08	6.59	4.15	18.45
PRESCOTT	COLUMBI A	302	3,566	2,831	1.81	0.31	5.59	3.87	11.58

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
PRI NEVI LLE	CROOK	02	331,173	293,038	3.87	3.35	7.44	2.13	16.79
PRI NEVI LLE	CROOK	05	66,403	58,672	3.87	3.35	7.44	2.61	17.27
PRI NEVI LLE	CROOK	11	144	138	3.87	3.35	7.44	2.82	17.48
PRI NEVI LLE	CROOK	23	55	48	3.87	3.35	7.44	1.37	16.03
PRI NEVI LLE	CROOK	3	12,868	10,318	3.87	3.35	7.44	2.34	17.00
PRI NEVI LLE	CROOK	36	1,628	1,325	3.87	3.35	7.44	1.04	15.70
		TOTAL	412,270	363,538					
RAI NI ER	COLUMBI A	301	73,097	55,324	1.81	6.45	5.59	5.08	18.93
RAI NI ER	COLUMBI A	309	10,849	8,505	1.81	6.45	5.59	5.08	18.93
RAI NI ER	COLUMBI A	391	20,015	15,975	1.81	6.45	5.59	5.08	18.93
RAI NI ER	COLUMBI A	399	15,259	10,457	1.81	6.45	5.59	5.08	18.93
		TOTAL	119,220	90,261					
REDMOND	DESCHUTES	2-001	944,826	698,643	2.43	6.99	7.41	2.03	18.86
REDMOND	DESCHUTES	2-033	20,604	15,202	2.43	6.99	7.41	2.03	18.86
REDMOND	DESCHUTES	2-036	11,081	9,278	2.43	6.99	7.41	2.03	18.86
REDMOND	DESCHUTES	2-039	149,528	104,005	2.43	6.99	7.41	2.03	18.86
REDMOND	DESCHUTES	2-041	4,352	3,023	2.43	6.99	7.41	2.03	18.86
		TOTAL	1,130,391	830,150					
REEDSPORT	DOUGLAS	10501	202,501	178,481	1.11	6.19	6.41	4.56	18.27
RI CHLAND	BAKER	6102	8,747	7,678	4.23	1.16	6.34	2.11	13.85
RI DDLE	DOUGLAS	7001	35,803	28,681	1.11	6.49	5.65	0.04	13.29
RI VERGROVE	CLACKAMAS	007-044	27,842	20,568	2.98	0.00	7.77	2.48	13.22
RI VERGROVE	CLACKAMAS	007-045	4,482	3,325	2.98	0.00	7.77	3.03	13.78
RI VERGROVE	WASHI NGTON	017.01	706	414	2.92	0.00	7.77	2.30	12.98
RI VERGROVE	WASHI NGTON	017.04	4,192	2,607	2.92	0.00	8.83	2.30	14.04
		TOTAL	37,222	26,915					
ROCKAWAY	TI LLAMOOK	5602	239,987	189,711	2.84	1.44	4.92	0.72	9.91
ROCKAWAY	TI LLAMOOK	5603	7,409	5,044	2.84	1.44	4.92	0.99	10.18
ROCKAWAY	TI LLAMOOK	5628	24,581	18,728	2.84	1.28	4.92	1.04	10.08
		TOTAL	271,977	213,483					
ROGUE RI VER	JACKSON	3501	124,217	99,998	2.38	3.76	5.92	3.11	15.16

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
ROSEBURG (DOWNTOWN)	DOUGLAS	433	24,462	18,538	1.11	9.31	5.86	0.00	16.28
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	401	652,214	549,420	1.11	8.87	5.86	0.00	15.84
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	437	3,482	2,432	1.11	8.87	5.86	0.00	15.84
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	445	262,474	220,636	1.11	8.87	5.86	0.00	15.84
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	451	367,682	297,944	1.11	8.87	5.86	0.00	15.84
		TOTAL	1,285,852	1,070,431					
RUFUS	SHERMAN	31	10,518	8,674	9.40	2.84	5.89	0.88	19.02
SALEM	MARI ON	90501000	392	373	3.03	6.85	5.68	1.29	16.84
SALEM	MARI ON	92401000	6,044,805	4,868,796	3.03	6.85	7.92	1.29	19.08
SALEM	MARI ON	92401003	570,154	461,177	3.03	6.85	7.92	1.29	19.08
SALEM	MARI ON	92401540	39,510	30,370	3.03	6.85	7.92	1.29	19.08
SALEM	MARI ON	92401542	175	138	3.03	6.85	7.92	1.29	19.08
SALEM	MARI ON	92401590	151,964	146,330	3.03	6.85	7.92	1.29	19.08
SALEM	MARI ON	92401592	639	559	3.03	6.85	7.92	1.29	19.08
SALEM	MARI ON	92401950	231,892	184,580	3.03	6.85	7.92	1.29	19.08
SALEM	MARI ON	92401953	4,121	3,622	3.03	6.85	7.92	1.29	19.08
SALEM	MARI ON	92401960	293,386	252,996	3.03	6.85	7.92	1.29	19.08
SALEM	MARI ON	92401970	254,924	188,961	3.03	6.85	7.92	1.29	19.08
SALEM	MARI ON	92430000	762	579	3.03	6.85	7.92	1.81	19.60
SALEM	MARI ON	92430003	901	840	3.03	6.85	7.92	1.81	19.60
SALEM	MARI ON	92451000	4,145	3,433	3.03	6.85	7.92	1.29	19.08
SALEM	POLK	3201	956,994	805,829	2.06	6.85	7.92	1.24	18.07
SALEM	POLK	3222	43	31	2.06	6.85	7.92	0.48	17.31
SALEM	POLK	3225	180,999	141,022	2.06	6.85	7.92	1.24	18.07
		TOTAL	8,735,805	7,089,637					
SANDY	CLACKAMAS	046-002	23,019	18,687	2.40	4.20	5.52	2.51	14.64
SANDY	CLACKAMAS	046-011	53,289	42,000	2.40	4.20	5.52	2.39	14.52
SANDY	CLACKAMAS	046-017	296,789	226,379	2.40	4.20	5.52	2.39	14.52
SANDY	CLACKAMAS	046-048	82,304	59,840	2.40	4.20	5.52	2.39	14.52
SANDY	CLACKAMAS	046-051	7,405	5,666	2.40	4.20	5.52	2.39	14.52
		TOTAL	462,807	352,571					
SCAPPOOSE	COLUMBI A	101	374,829	283,128	1.81	4.56	6.24	2.95	15.57
SCIO	LI NN	09510	29,378	23,000	3.10	4.91	6.93	1.27	16.21

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
SCIO	LI NN	09511	2	2	3.10	4.91	6.93	1.27	16.21
		TOTAL	29,379	23,002					
SCOTTS MILLS	MARI ON	417028	15,592	10,473	3.03	0.43	7.08	2.10	12.64
SEASIDE	CLATSOP	1001	697,451	572,034	1.53	3.43	6.14	2.27	13.37
SEASIDE	CLATSOP	1027	89,278	73,099	1.53	3.43	6.14	2.27	13.37
		TOTAL	786,729	645,132					
SENECA	GRANT	306	4,788	2,906	3.63	7.72	5.40	4.28	21.03
SHADY COVE	JACKSON	0915	180,736	150,540	2.38	1.52	7.95	2.35	14.20
SHANIKO	WASCO	1.2	3,057	2,763	4.51	0.47	5.90	0.40	11.28
SHERIDAN	YAMHILL	30.4	2,462	1,489	2.58	2.33	6.13	1.28	12.31
SHERIDAN	YAMHILL	48.0	155,402	120,363	2.58	2.33	7.06	1.28	13.25
		TOTAL	157,864	121,851					
SHERWOOD	WASHINGTON	088.10	933,975	707,267	2.92	4.58	8.01	2.30	17.81
SHERWOOD	WASHINGTON	088.12	82	81	2.92	4.58	8.01	0.48	15.99
SHERWOOD	WASHINGTON	088.30	226,143	153,763	2.92	4.58	8.01	2.30	17.81
SHERWOOD	WASHINGTON	088.31	35	35	2.92	4.58	8.01	0.48	15.99
		TOTAL	1,160,235	861,146					
SILETZ	LINCOLN	201	37,440	32,952	2.98	0.24	6.41	1.96	11.59
SILVERTON	MARI ON	402008	14	14	3.03	3.86	7.08	0.71	14.67
SILVERTON	MARI ON	402028	436,904	326,696	3.03	3.86	7.08	2.10	16.06
		TOTAL	436,918	326,709					
SISTERS	DESCHUTES	6-001	195,128	143,264	2.43	2.64	7.58	3.69	16.34
SODAVILLE	LI NN	00901	2,202	1,556	3.10	0.41	8.15	0.24	11.89
SODAVILLE	LI NN	00904	11,111	8,319	3.10	0.41	8.15	2.50	14.15
		TOTAL	13,313	9,875					
SPRAY	WHEELER	2	5,191	3,405	8.53	6.09	6.35	1.57	22.53
SPRINGFIELD	LANE	1900	3,001,281	2,418,154	1.45	5.15	6.63	2.42	15.65
SPRINGFIELD	LANE	1936	262	182	1.45	5.15	6.63	2.42	15.65

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
SPRINGFIELD	LANE	478	168,565	140,852	1.45	5.15	8.83	2.42	17.85
SPRINGFIELD	LANE	490	57	57	1.45	5.15	8.83	5.52	20.95
		TOTAL	3,170,164	2,559,245					
ST. HELENS	COLUMBIA	201	823,516	673,038	1.81	1.91	7.55	4.05	15.32
ST. PAUL	MARION	4516160	31,843	21,724	3.03	2.62	6.58	1.13	13.36
STANFIELD	UMATILLA	61-01	55,007	38,060	3.17	2.67	8.33	2.89	17.06
STANFIELD	UMATILLA	61-06	1,906	1,563	3.17	2.67	8.33	2.89	17.06
STANFIELD	UMATILLA	61-10	491	468	3.17	2.67	8.33	0.82	15.00
		TOTAL	57,404	40,091					
STAYTON	MARION	2904000	2	2	3.03	3.99	6.73	0.13	13.88
STAYTON	MARION	2904040	455,261	355,506	3.03	3.99	6.73	1.58	15.33
STAYTON	MARION	2954040	2,726	2,357	3.03	3.99	6.73	1.58	15.33
		TOTAL	457,989	357,865					
SUBMITTY	MARION	2918180	140,003	108,520	3.03	0.83	6.73	2.55	13.14
SUMMERVILLE	UNION	1101	3,946	3,573	3.01	0.40	6.59	1.43	11.43
SUMPTER	BAKER	503	17,769	13,588	4.23	1.93	6.00	0.85	13.00
SUTHERLIN	DOUGLAS	13001	256,713	219,127	1.11	5.63	5.86	0.57	13.17
SUTHERLIN	DOUGLAS	13002	80,671	67,342	1.11	5.63	5.86	0.00	12.60
		TOTAL	337,384	286,469					
SWEET HOME	LINN	05501	331,093	257,235	3.10	7.81	7.85	1.72	20.47
SWEET HOME	LINN	05521	22	22	3.10	7.81	7.85	0.22	18.97
SWEET HOME	LINN	05522	0	0	3.10	7.81	7.85	1.72	20.47
		TOTAL	331,115	257,257					
TALENT	JACKSON	2201	241,213	164,768	2.38	3.23	7.19	4.38	17.18
TALENT	JACKSON	2206	36,419	25,714	2.38	3.23	7.19	4.38	17.18
		TOTAL	277,632	190,482					
TANGENT	LINN	00811	100,183	77,080	3.10	0.00	5.98	2.57	11.66
TANGENT	LINN	00813	543	530	3.10	0.00	5.98	0.00	9.08
		TOTAL	100,726	77,610					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
THE DALLES	WASCO	12. 1	470, 091	395, 693	4. 51	3. 02	8. 84	4. 16	20. 54
THE DALLES	WASCO	12. 11	74, 438	67, 930	4. 51	3. 02	8. 84	4. 16	20. 54
THE DALLES	WASCO	12. 7	91, 159	74, 304	4. 51	3. 02	8. 84	4. 16	20. 54
THE DALLES	WASCO	14. 2	2, 301	1, 801	4. 51	3. 02	5. 70	4. 16	17. 39
THE DALLES	WASCO	9. 4	21, 066	19, 621	4. 51	3. 02	7. 41	4. 16	19. 10
THE DALLES	WASCO	9. 7	33, 437	27, 708	4. 51	3. 02	7. 41	4. 16	19. 10
		TOTAL	692, 492	587, 057					
TI GARD	WASHI NGTON	023. 74	2, 677, 844	2, 055, 064	2. 92	2. 90	8. 54	2. 30	16. 66
TI GARD	WASHI NGTON	023. 81	1, 382, 686	997, 253	2. 92	2. 90	8. 54	2. 53	16. 89
TI GARD	WASHI NGTON	023. 83	112	109	2. 92	2. 90	8. 54	0. 48	14. 84
TI GARD	WASHI NGTON	050. 94	214, 067	154, 030	2. 92	2. 90	7. 21	2. 53	15. 55
TI GARD	WASHI NGTON	050. 97	7, 015	5, 081	2. 92	2. 90	7. 21	2. 53	15. 55
TI GARD	WASHI NGTON	051. 85	523, 068	410, 172	2. 92	2. 90	7. 21	2. 30	15. 32
TI GARD	WASHI NGTON	052. 31	3	3	2. 92	2. 90	7. 21	0. 48	13. 50
		TOTAL	4, 804, 794	3, 621, 711					
TI LLAMOOK	TI LLAMOOK	900	275, 673	221, 283	2. 84	1. 80	6. 43	1. 45	12. 53
TOLEDO	LI NCOLN	203	328, 129	305, 683	2. 98	5. 47	6. 41	0. 38	15. 24
TROUTDALE	MULTNOMAH	242	969, 566	739, 354	5. 17	4. 42	7. 00	0. 48	17. 07
TROUTDALE	MULTNOMAH	248	13, 187	10, 272	5. 17	4. 42	7. 82	0. 48	17. 89
TROUTDALE	MULTNOMAH	285	1, 312	1, 254	5. 17	4. 42	7. 00	0. 48	17. 07
TROUTDALE	MULTNOMAH	374	9, 653	7, 655	5. 17	4. 42	7. 00	1. 74	18. 33
		TOTAL	993, 717	758, 535					
TUALATI N	CLACKAMAS	003-026	75, 350	59, 517	2. 40	2. 39	10. 29	2. 44	17. 51
TUALATI N	CLACKAMAS	007-074	50, 427	37, 813	2. 40	2. 39	7. 77	2. 48	15. 04
TUALATI N	CLACKAMAS	304-002	191, 138	156, 349	2. 40	2. 39	8. 81	2. 44	16. 04
TUALATI N	WASHI NGTON	017. 02	43, 038	28, 182	2. 92	2. 39	8. 83	2. 30	16. 43
TUALATI N	WASHI NGTON	017. 03	395	239	2. 92	2. 39	8. 83	2. 30	16. 43
TUALATI N	WASHI NGTON	023. 01	225, 759	155, 106	2. 92	2. 39	8. 54	2. 30	16. 15
TUALATI N	WASHI NGTON	023. 03	36	35	2. 92	2. 39	8. 54	0. 48	14. 32
TUALATI N	WASHI NGTON	023. 05	108	107	2. 92	2. 39	8. 54	0. 48	14. 32
TUALATI N	WASHI NGTON	023. 07	42, 341	41, 685	2. 92	2. 39	8. 54	2. 30	16. 15
TUALATI N	WASHI NGTON	023. 25	184, 610	136, 932	2. 92	2. 39	9. 58	2. 30	17. 18
TUALATI N	WASHI NGTON	023. 76	1, 593, 130	1, 240, 726	2. 92	2. 39	8. 54	2. 30	16. 15
TUALATI N	WASHI NGTON	088. 07	91, 109	72, 488	2. 92	2. 39	8. 01	2. 30	15. 61

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
TUALATI N	WASHI NGTON	088. 15	194, 899	149, 477	2. 92	2. 39	8. 01	2. 30	15. 61
TUALATI N	WASHI NGTON	088. 16	28	28	2. 92	2. 39	8. 01	0. 48	13. 79
		TOTAL	2, 692, 367	2, 078, 683					
TURNER	MARI ON	519000	378	369	3. 03	3. 51	5. 68	0. 13	12. 35
TURNER	MARI ON	519190	82, 407	59, 810	3. 03	3. 51	5. 68	1. 93	14. 15
TURNER	MARI ON	569190	317	217	3. 03	3. 51	5. 68	1. 93	14. 15
		TOTAL	83, 102	60, 395					
UKI AH	UMATI LLA	80-02	4, 979	3, 787	3. 17	2. 59	6. 37	0. 52	12. 65
UMATI LLA	UMATI LLA	06-01	134, 758	102, 374	3. 17	5. 00	10. 51	2. 19	20. 87
UMATI LLA	UMATI LLA	06-05	1	1	3. 17	5. 00	10. 51	1. 21	19. 89
UMATI LLA	UMATI LLA	06-06	27	27	3. 17	5. 00	10. 51	1. 93	20. 61
UMATI LLA	UMATI LLA	08-10	6	6	3. 17	5. 00	9. 53	2. 28	19. 98
		TOTAL	134, 792	102, 408					
UNI ON	UNI ON	501	70, 388	52, 693	3. 01	3. 51	7. 77	0. 58	14. 87
VALE	MALHEUR	3	55, 725	41, 124	2. 97	7. 68	6. 56	1. 26	18. 47
VENETA	LANE	2806	907	617	1. 45	6. 32	8. 45	0. 56	16. 78
VENETA	LANE	2807	107, 239	87, 622	1. 45	6. 32	8. 45	2. 55	18. 76
VENETA	LANE	2820	99	79	1. 45	6. 32	8. 45	2. 55	18. 76
VENETA	LANE	2897	188	161	1. 45	6. 32	8. 45	0. 56	16. 78
VENETA	LANE	2898	34, 945	29, 197	1. 45	6. 32	8. 45	2. 55	18. 76
		TOTAL	143, 378	117, 676					
VERNONI A	COLUMBI A	401	114, 285	79, 942	1. 81	5. 82	5. 66	1. 80	15. 09
WALDPORT	LI NCOLN	301	85, 113	79, 445	2. 98	3. 48	6. 41	2. 57	15. 44
WALDPORT	LI NCOLN	303	34, 815	31, 142	2. 98	3. 48	6. 41	2. 57	15. 44
WALDPORT	LI NCOLN	306	15, 518	13, 507	2. 98	3. 48	6. 41	2. 57	15. 44
WALDPORT	LI NCOLN	313	6, 735	6, 360	2. 98	3. 48	6. 41	2. 57	15. 44
WALDPORT	LI NCOLN	316	9, 557	9, 313	2. 98	3. 48	6. 41	2. 85	15. 72
WALDPORT	LI NCOLN	384	20	17	2. 98	3. 48	6. 41	1. 05	13. 92
		TOTAL	151, 758	139, 783					
WALLOWA	WALLOWA	121	28, 816	20, 202	2. 66	4. 36	5. 45	2. 33	14. 80

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
WARRENTON	CLATSOP	3004	349,960	262,097	1.53	3.07	6.59	0.81	12.00
WASCO	SHERMAN	71	13,428	10,203	9.40	3.03	5.89	1.72	20.05
WATERLOO	LI NN	00957	9,046	6,240	3.10	0.00	8.15	2.50	13.74
WEST FIR	LANE	7604	11,041	8,407	1.45	9.30	7.38	0.00	18.13
WEST LI NN	CLACKAMAS	003-002	2,462,393	1,924,746	2.40	4.46	10.29	0.62	17.77
WEST LI NN	CLACKAMAS	007-009	24,285	22,227	2.40	4.46	7.77	0.62	15.25
		TOTAL	2,486,678	1,946,973					
WESTON	UMATI LLA	29-08	39,308	34,896	3.17	6.32	5.95	2.08	17.51
WHEELER	TI LLAMOOK	5607	41,221	29,890	2.84	3.25	4.92	1.62	12.63
WI LLAMI NA	POLK	4406	27,062	20,560	2.06	4.20	6.13	2.45	14.84
WI LLAMI NA	YAMHI LL	30.0	43,693	32,567	2.58	4.20	6.13	2.53	15.43
		TOTAL	70,755	53,127					
WI LSONVI LLE	CLACKAMAS	003-023	1,082,498	894,091	2.40	2.94	10.29	3.01	18.64
WI LSONVI LLE	CLACKAMAS	003-027	373,251	294,957	2.40	2.94	10.29	3.01	18.64
WI LSONVI LLE	CLACKAMAS	003-029	5,936	4,488	2.40	2.94	10.29	3.13	18.76
WI LSONVI LLE	CLACKAMAS	086-014	363,465	300,295	2.40	2.94	9.04	3.01	17.39
WI LSONVI LLE	CLACKAMAS	086-039	1,733	1,026	2.40	2.94	9.04	3.01	17.39
WI LSONVI LLE	CLACKAMAS	305-006	12	9	2.40	2.94	8.28	3.01	16.63
WI LSONVI LLE	WASHI NGTON	088.08	176,091	119,671	2.92	2.94	8.01	2.87	16.74
WI LSONVI LLE	WASHI NGTON	088.18	9	9	2.92	2.94	8.01	2.99	16.86
WI LSONVI LLE	WASHI NGTON	101.01	8	8	2.92	2.94	9.80	2.87	18.53
WI LSONVI LLE	WASHI NGTON	101.03	42,254	29,639	2.92	2.94	10.02	2.87	18.74
WI LSONVI LLE	WASHI NGTON	101.05	1	1	2.92	2.94	10.02	2.99	18.87
		TOTAL	2,045,260	1,644,194					
WI NSTON	DOUGLAS	11604	141,228	116,556	1.11	4.27	7.04	4.65	17.07
WI NSTON	DOUGLAS	11617	9,414	8,683	1.11	4.27	7.04	4.65	17.07
		TOTAL	150,642	125,239					
WOOD VI LLAGE	MULTNOMAH	241	230,132	160,122	5.17	3.13	7.00	0.48	15.78
WOODBURN	MARI ON	10303000	619	601	3.03	6.20	7.69	0.13	17.04

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2002-03 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
WOODBURN	MARI ON	10303030	702,556	557,227	3.03	6.20	7.69	1.73	18.64
WOODBURN	MARI ON	10303035	367,785	280,997	3.03	6.20	7.69	1.68	18.59
WOODBURN	MARI ON	10303930	31,023	19,410	3.03	6.20	7.69	1.73	18.64
WOODBURN	MARI ON	10303935	24,253	15,276	3.03	6.20	7.69	1.68	18.59
		TOTAL	1,126,235	873,511					
YACHATS	LI NCOLN	302	179,158	152,709	2.98	1.07	6.41	1.71	12.17
YAMHI LL	YAMHI LL	16.0	42,880	30,488	2.58	3.74	7.56	1.07	14.95
YONCALLA	DOUGLAS	3201	33,704	25,801	1.11	2.52	5.67	2.14	11.45

NOTE: The category "Other" includes cemetery, fire, health, park, port, road, sanitary, water supply, water control, vector control, service, library, transit, and other miscellaneous taxing districts, including urban renewal special levy districts.

Appendix A

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL	RATE	RATE USED
							LEVY RATE		
COUNTY: BAKER									
BAKER COUNTY	3.7286	0.0787	0.0004	3.7282	0.0787	0.0000	0.0000	0.4212	4.2281
UNITY COMMUNITY HALL REC	0.0000	0.7216	0.0000	0.0000	0.7215	0.0000	0.0000	0.0000	0.7215
BAKER VALLEY VECTOR CONTROL	0.3423	0.2854	0.0000	0.3423	0.2854	0.0000	0.0000	0.0000	0.6277
BAKER COUNTY LIBRARY	0.5334	0.0000	0.0000	0.5334	0.0000	0.0000	0.0000	0.3170	0.8504
DURKEE COMMUNITY BUILDING	0.1326	0.0000	0.0000	0.1326	0.0000	0.0000	0.0000	0.0000	0.1326
HEREFORD COMMUNITY BUILDING	0.4540	0.0000	0.0000	0.4540	0.0000	0.0000	0.0000	0.0000	0.4540
EAGLE VALLEY CEMETERY	0.4142	0.0000	0.0000	0.4142	0.0000	0.0000	0.0000	0.0000	0.4142
HAINES CEMETERY	0.3537	0.0000	0.0000	0.3537	0.0000	0.0000	0.0000	0.0000	0.3537
PINE VALLEY CEMETERY	0.1357	0.0000	0.0000	0.1357	0.0000	0.0000	0.0000	0.0000	0.1357
PINE VALLEY RFPD	0.5535	0.3213	0.0000	0.5535	0.3212	0.0000	0.0000	0.0000	0.8747
NORTH POWDER JT RFPD	0.6633	0.0000	0.0000	0.6633	0.0000	0.0000	0.0000	0.0000	0.6633
BAKER COUNTY RFPD	0.6734	0.0000	0.0000	0.6734	0.0000	0.0000	0.0000	0.0000	0.6734
EAGLE VALLEY RFPD	0.8500	0.0000	0.0000	0.8500	0.0000	0.0000	0.0000	0.0000	0.8500
HAINES RFPD	0.8500	0.0000	0.0000	0.8500	0.0000	0.0000	0.0000	0.0000	0.8500
BAKER 5J SCHOOL	4.6051	0.0000	0.0000	4.6051	0.0000	0.0000	0.0000	0.0000	4.6051
HUNTINGTON 16J SCHOOL	4.5332	0.0000	0.0000	4.5332	0.0000	0.0000	0.0000	0.0000	4.5332
BURNT RIVER 30J SCHOOL	5.2650	0.0000	0.0000	5.2650	0.0000	0.0000	0.0000	0.0000	5.2650
PINE-EAGLE 61 SCHOOL	4.9514	0.0000	0.0000	4.9514	0.0000	0.0000	0.0000	0.0000	4.9514
NORTH POWDER 8J SCHOOL	4.9135	0.0000	0.0000	4.9135	0.0000	0.0000	0.0000	0.0000	4.9135
MALHEUR ESD	0.3077	0.0000	0.0000	0.3077	0.0000	0.0000	0.0000	0.0000	0.3077
UNION/BAKER REGION 13 ESD	0.7313	0.0000	0.0000	0.7313	0.0000	0.0000	0.0000	0.0000	0.7313
BLUE MOUNTAIN COMMUNITY COLLEGE	0.6611	0.0000	0.0000	0.6611	0.0000	0.0000	0.0000	0.0000	0.6611
TREASURE VALLEY COMM COLLEGE	1.2235	0.0000	0.0000	1.2235	0.0000	0.0000	0.0000	0.0000	1.2235
BAKER CITY	6.3314	0.0000	0.0000	6.3314	0.0000	0.0000	0.0000	0.0000	6.3314
HAINES CITY	1.7562	0.0000	0.0000	1.7562	0.0000	0.0000	0.0000	0.8119	2.5681
HALFWAY CITY	1.0373	0.0000	0.0000	1.0373	0.0000	0.0000	0.0000	0.0000	1.0373
HUNTINGTON CITY	9.6028	0.0000	0.0000	9.6028	0.0000	0.0000	0.0000	2.7830	12.3858
RICHLAND CITY	1.1624	0.0000	0.0000	1.1624	0.0000	0.0000	0.0000	0.0000	1.1624
SUMPTER CITY	0.7987	0.0000	0.0000	0.7987	0.0000	0.0000	0.0000	1.1287	1.9274
COUNTY: BENTON									
BENTON COUNTY	2.2052	0.6600	0.0106	2.1946	0.6600	0.0000	0.0000	0.0000	2.8546
VINEYARD MOUNTAIN PARK & REC	0.0856	0.0000	0.0000	0.0856	0.0000	0.0000	0.0000	0.0000	0.0856
COUNTRY ESTATES ROAD	0.5606	0.0000	0.0000	0.5606	0.0000	0.0000	0.0000	0.0000	0.5606
BROWNLEY MARSHAL ROAD	0.9301	0.0000	0.0000	0.9301	0.0000	0.0000	0.0000	0.0000	0.9301
MARY'S RIVER ROAD	2.9414	0.0000	0.0000	2.9414	0.0000	0.0000	0.0000	0.0000	2.9414
NORTH F ST ROAD	1.2086	0.0000	0.0000	1.2086	0.0000	0.0000	0.0000	0.0000	1.2086
OAKWOOD HEIGHTS ROAD	0.5876	0.0000	0.0000	0.5876	0.0000	0.0000	0.0000	0.0000	0.5876
ROSEWOOD ROAD	1.4916	0.0000	0.0000	1.4916	0.0000	0.0000	0.0000	0.0000	1.4916
VINEYARD MOUNTAIN ROAD	1.5244	0.0000	0.0000	1.5244	0.0000	0.0000	0.0000	0.0000	1.5244
RIDGEWOOD ROAD	0.6435	0.0000	0.0000	0.3967	0.0000	0.0000	0.0000	0.0000	0.3967
CHINOOK DRIVE ROAD	0.9533	0.5000	0.0000	0.9533	0.5000	0.0000	0.0000	0.0000	1.4533
WESTWOOD HILLS ROAD	1.3605	0.0000	0.0000	1.3605	0.0000	0.0000	0.0000	0.0000	1.3605
MCDONALD FOREST ROAD	0.6298	0.0000	0.0000	0.6298	0.0000	0.0000	0.0000	0.0000	0.6298
JUNCTION CITY J WATER CONTROL	0.2523	0.0000	0.0000	0.2533	0.0000	0.0000	0.0000	0.0716	0.3249
NORTH ALBANY COUNTY SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4163	0.4163
BENTON COUNTY LIBRARY	0.3947	0.0000	0.0000	0.3947	0.0000	0.0000	0.0000	0.0000	0.3947
ALSEA CEMETERY	0.1654	0.0000	0.0000	0.1654	0.0000	0.0000	0.0000	0.0000	0.1654
CORVALLIS 1J RFPD	2.1140	0.0000	0.0000	2.1140	0.0000	0.0000	0.0000	0.0000	2.1140
NORTH ALBANY 2 RFPD	1.4071	0.0000	0.0000	1.4071	0.0000	0.0000	0.0000	0.0000	1.4071
ADAIR 3 RFPD	1.7512	0.0000	0.0000	1.7512	0.0000	0.0000	0.0000	0.5610	2.3122
PHILOMATH 4 RFPD	1.5080	0.0000	0.0000	1.5080	0.0000	0.0000	0.0000	0.0000	1.5080
PALESTINE 6 RFPD	1.2493	0.1758	0.0000	1.2498	0.1758	0.0000	0.0000	0.0000	1.4256
ALSEA 7J RFPD	1.1363	0.0000	0.0000	1.1363	0.0000	0.0000	0.0000	0.0000	1.1363
MONROE 5J RFPD	1.6854	0.0000	0.0000	1.6854	0.0000	0.0000	0.0000	0.4916	2.1770

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL		RATE USED
HOSKINS-KINGS VALLEY 8J RFPD	2.4165	0.0000	0.0000	2.4165	0.0000	0.0000	0.0000	0.6616	3.0781
BLODGETT-SUMMIT 9 RFPD	1.0638	0.0000	0.0000	1.0638	0.0000	0.0000	0.0000	0.0000	1.0638
ALSEA 7J SCHOOL	5.0811	0.0000	0.0000	5.0811	0.0000	0.0000	0.0000	0.3344	5.4155
PHILOMATH 17J SCHOOL	4.8664	0.0000	0.0000	4.8664	0.0000	0.0000	0.0000	2.9970	7.8634
CORVALLIS 509J SCHOOL	4.4614	0.7820	0.0000	4.4614	0.7820	0.0000	0.0000	0.0000	5.2434
CORVALLIS 509J SCHOOL BONDS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2138	0.2138
MONROE 1J SCHOOL	4.6341	0.0000	0.0000	4.6341	0.0000	0.0000	0.0000	1.0944	5.7285
HARRISBURG 7J SCHOOL	4.6552	0.0000	0.0000	4.6552	0.0000	0.0000	0.0000	2.3040	6.9592
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	3.9083	8.7917
GREATER ALBANY 8J SCHOOL	4.5855	0.0000	0.0000	4.5855	0.0000	0.0000	0.0000	0.3976	4.9831
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000	0.3049
WILLAMETTE REGIONAL ESD	0.2788	0.0000	0.0000	0.2788	0.0000	0.0000	0.0000	0.0000	0.2788
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.2648	0.8839
LINN-BENTON COMMUNITY COLLEGE	0.5019	0.0000	0.0000	0.5019	0.0000	0.0000	0.0000	0.1937	0.6956
ADAIR VILLAGE CITY	2.5894	0.0000	0.0000	2.5894	0.0000	0.0000	0.0000	1.5165	4.1059
ALBANY CITY	6.3984	0.0000	0.0000	6.3984	0.0000	0.0000	0.0000	0.8951	7.2935
CORVALLIS CITY	5.1067	0.0000	0.0000	5.1067	0.0000	0.0000	0.0000	0.6130	5.7197
MONROE CITY	3.5566	0.0000	0.0000	3.5566	0.0000	0.0000	0.0000	1.6499	5.2065
PHILOMATH CITY	5.3005	0.1637	0.0000	5.3005	0.1638	0.0000	0.0000	1.2564	6.7207

COUNTY: CLACKAMAS

CLACKAMAS COUNTY (RURAL)	2.9766	0.0000	0.0026	2.9740	0.0000	0.0000	0.0000	0.0000	2.9740
CLACKAMAS COUNTY (CITY)	2.4042	0.0000	0.0000	2.4042	0.0000	0.0000	0.0000	0.0000	2.4042
LAKE GROVE PARK & REC	0.0420	0.0000	0.0000	0.0420	0.0000	0.0000	0.0000	0.0000	0.0420
BLUE HERON REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
N CLACKAMAS REGIONAL PARK	0.5382	0.0000	0.0000	0.5382	0.0000	0.0000	0.0000	0.0000	0.5382
PORTLAND J PORT	0.0701	0.0000	0.0000	0.0701	0.0000	0.0000	0.0000	0.0000	0.0701
OREGON CITY 1 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVERGROVE ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAKE OSWEGO 3J ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MILWAUKIE 4J ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GLADSTONE 5 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SANDY ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ESTACADA 7 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CANBY 8 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BARLOW 9 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MOLALLA 10 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
HAPPY VALLEY 11 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PORTLAND 12J ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TUALATIN ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WEST LINN 2 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
JOHNSON CITY 16 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WILSONVILLE ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GOVERNMENT CAMP 2 SANITARY	0.2905	0.0000	0.0000	0.2905	0.0000	0.0000	0.0000	0.0000	0.2905
OAK LODGE 2 SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLEAN WATER SERVICES J	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS RIVER 2 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MT. SCOTT 3 J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1195	0.1195
SUNRISE 3 J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OAK LODGE 4 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2516	0.2516
COLTON 11 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MOSSY BRAE 12 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVERGROVE 14J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAKE GROVE 15 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SHADOWOOD 17 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SOUTHWOOD PARK 21 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MULINO 23 WATER	1.4774	0.0000	0.0000	1.4774	0.0000	0.0000	0.0000	0.0000	1.4774

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	TOTAL	
	RATE	OPTION		RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY		USED*	USED*		SPECIAL LEVY RATE	BOND RATE	RATE USED
BORING 24 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MT. VIEW 25 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PALATINE HILL J WATER	0.0038	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PLEASANT HOME J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SLEEPY HOLLOW WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ALDER CREEK 29 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7788	0.7788
COUNTRY CLUB WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WILDWOOD ANNEX WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVERSIDE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SHADY DELL 2 WATER CONTROL	0.3249	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS BEND 3 WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS RIVER 4 WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
L CLACK RIVER 6 WATER CTRL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
EAGLE CREEK DRAINAGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS VECTOR CONTROL	0.0065	0.0000	0.0000	0.0065	0.0000	0.0000	0.0000	0.0000	0.0065
SERVICE DIST 1	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS COUNTY SERVICE 1A	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS COUNTY SERVICE 1B	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACK SOIL & WATER CONS SVC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
METRO J SERVICE	0.0966	0.0000	0.0000	0.0966	0.0000	0.0000	0.0000	0.1869	0.2835
DUNTHORPE-RIVERDALE 5 SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TRI-CITY SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
S CLACKAMAS TRANS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TRI-MET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1239	0.1239
CLACKAMAS CO ENHANCED LAW ENF	0.7198	0.0000	0.0000	0.7198	0.0000	0.0000	0.0000	0.0000	0.7198
ESTACADA CEMETERY	0.0592	0.0000	0.0000	0.0592	0.0000	0.0000	0.0000	0.0000	0.0592
CLACKAMAS COUNTY 1 RFPD	2.4012	0.0000	0.0000	2.4012	0.0000	0.0000	0.0000	0.1394	2.5406
LAKE GROVE 57 RFPD	1.9092	0.4654	0.0000	1.9092	0.4653	0.0000	0.0000	0.0000	2.3745
MONITOR 58J RFPD	0.5341	0.0000	0.0000	0.5341	0.0000	0.0000	0.0000	0.3920	0.9261
BORING 59 RFPD	2.3771	0.0000	0.0000	2.3771	0.0000	0.0000	0.0000	0.0000	2.3771
CANBY 62 RFPD	1.5456	0.0000	0.0000	1.5456	0.0000	0.0000	0.0000	0.0000	1.5456
CLACKAMAS COUNTY 68 RFPD	1.4996	0.8248	0.0000	1.4996	0.8248	0.0000	0.0000	0.0000	2.3244
ESTACADA 69 RFPD	2.4029	0.0000	0.0000	2.4029	0.0000	0.0000	0.0000	0.0000	2.4029
COLTON 70 RFPD	1.5601	0.0000	0.0000	1.5601	0.0000	0.0000	0.0000	0.3652	1.9253
SANDY 72 RFPD	2.1775	0.0000	0.0000	2.1775	0.0000	0.0000	0.0000	0.0000	2.1775
MOLALLA 73 RFPD	0.7833	0.0000	0.0000	0.7833	0.0000	0.0000	0.0000	0.0000	0.7833
HOODLAND 74 RFPD	2.6385	0.0000	0.0000	2.6385	0.0000	0.0000	0.0000	0.0000	2.6385
AURORA 63J RFPD	0.8443	0.0000	0.0000	0.8443	0.0000	0.0000	0.0000	0.0000	0.8443
SILVERTON 2J RFPD	1.0397	0.0000	0.0000	1.0397	0.0000	0.0000	0.0000	0.3499	1.3896
MULTNOMAH 11J RFPD	1.2361	0.4300	0.0000	1.2361	0.4300	0.0000	0.0000	0.0000	1.6661
TUALATIN VALLEY JT RFPD	1.5252	0.2500	0.0000	1.5252	0.2500	0.0000	0.0000	0.0454	1.8206
WEST LINN 3J SCHOOL	4.8684	1.5000	0.0000	4.8684	1.5000	0.0000	0.0000	2.7856	9.1540
LAKE OSWEGO 7J SCHOOL	4.4707	1.1800	0.0000	4.4707	1.0000	0.0000	0.0000	1.4337	6.9044
LAKE OSWEGO 7J SCHOOL (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2714	0.2714
NORTH CLACKAMAS 12 SCHOOL	4.8701	0.0000	0.0000	4.8701	0.0000	0.0000	0.0000	1.3427	6.2128
COLTON 53 SCHOOL	4.9801	0.8800	0.0000	4.9801	0.8800	0.0000	0.0000	1.9363	7.7964
OREGON CITY 62 SCHOOL	4.9629	0.0000	0.0000	4.9629	0.0000	0.0000	0.0000	1.7931	6.7560
ESTACADA 108 SCHOOL	4.1476	0.0000	0.0000	4.1476	0.0000	0.0000	0.0000	1.3702	5.5178
GLADSTONE 115 SCHOOL	4.8650	0.0000	0.0000	4.8650	0.0000	0.0000	0.0000	2.0856	6.9506
CANBY 86 SCHOOL	4.5765	0.0000	0.0000	4.5765	0.0000	0.0000	0.0000	2.0689	6.6454
CANBY 86 (CANBY ELEM BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.2627	1.2627
OREGON TRAIL SCHOOL	4.6397	0.0000	0.0000	4.6397	0.0000	0.0000	0.0000	0.0000	4.6397
MOLALLA RIVER 4 SCHOOL	4.7001	0.0000	0.0000	4.7001	0.0000	0.0000	0.0000	1.3811	6.0812
MOLALLA 4 (DICKIE PRAIRIE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.4038	1.4038
MOLALLA 4 (UH4 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1062	0.1062
MOLALLA 4 (CODE 86-038 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5091	0.5091
MOLALLA 4 (CODE 86-040 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0639	1.0639
SILVER FALLS 7J SCHOOL	4.5458	0.0000	0.0000	4.5458	0.0000	0.0000	0.0000	1.4985	6.0443
SILVER FALLS 67 BI SCHOOL	4.5458	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.4991	1.4991

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL LEVY RATE		RATE USED
PORTLAND 1J SCHOOL	4.7743	0.7500	0.0000	4.7743	0.7500	0.4674	0.0000	1.2289	7.2206
CENTENNIAL 28J SCHOOL	4.7448	0.0000	0.0000	4.7448	0.0000	0.0000	0.0000	2.2843	7.0291
RIVERDALE 51J SCHOOL	3.8149	0.6550	0.0000	3.8149	0.6550	0.0000	0.0000	2.6497	7.1196
GRESHAM-BARLOW 26J SCHOOL	4.5268	0.0000	0.0000	4.5268	0.0000	0.0000	0.0000	1.3737	5.9005
GRESHAM 26 (DAMASCUS-UNION BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9458	0.9458
GRESHAM 26 (ORIENT 6 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7268	0.7268
TIGARD 23J SCHOOL	4.9892	1.0000	0.0000	4.9892	1.0000	0.0000	0.0000	1.9066	7.8958
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	2.5510	7.3633
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	1.9873	6.6489
CLACKAMAS ESD	0.3687	0.0000	0.0000	0.3687	0.0000	0.0000	0.0000	0.0000	0.3687
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
ESD JEFFERSON COUNTY	0.2398	0.0000	0.0000	0.2398	0.0000	0.0000	0.0000	0.0000	0.2398
MULTNOMAH ESD	0.4576	0.0000	0.0000	0.4576	0.0000	0.0000	0.0000	0.0000	0.4576
WILLAMETTE REGIONAL ESD	0.2788	0.0000	0.0000	0.2788	0.0000	0.0000	0.0000	0.0000	0.2788
YAMHILL ESD	0.3615	0.0000	0.0000	0.3615	0.0000	0.0000	0.0000	0.0000	0.3615
CLACKAMAS COMMUNITY COLLEGE	0.5582	0.0000	0.0000	0.5582	0.0000	0.0000	0.0000	0.2043	0.7625
MT. HOOD COMMUNITY COLLEGE	0.4917	0.0000	0.0000	0.4917	0.0000	0.0000	0.0000	0.0247	0.5164
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2116	0.4944
BARLOW CITY	0.5894	0.0000	0.0000	0.5894	0.0000	0.0000	0.0000	0.0000	0.5894
CANBY CITY	3.4886	0.3200	0.0000	3.4886	0.3200	0.0000	0.0000	0.1031	3.9117
ESTACADA CITY	2.6749	0.0000	0.0000	2.6749	0.0000	0.0000	0.0000	0.7774	3.4523
GLADSTONE CITY	4.8174	0.7648	0.0000	4.8174	0.7647	0.0000	0.0000	0.0000	5.5821
HAPPY VALLEY CITY	0.6710	0.0000	0.0000	0.6710	0.0000	0.0000	0.0000	0.0000	0.6710
JOHNSON CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAKE OSWEGO CITY (INS SCHOOL)	5.0353	0.0000	0.0000	4.7903	0.0000	0.0000	0.0000	0.0000	4.7903
LAKE OSWEGO CITY (OUT SCHOOL)	4.5884	0.0000	0.0000	4.5884	0.0000	0.0000	0.0000	0.0000	4.5884
LAKE OSWEGO CITY (BONDS)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7585	0.7585
MILWAUKIE CITY	6.5379	0.0000	0.0000	6.5379	0.0000	0.0000	0.0000	0.2480	6.7859
MOLALLA CITY	5.3058	0.0000	0.0000	5.3058	0.0000	0.0000	0.0000	0.2002	5.5060
OREGON CITY	5.0571	0.0000	0.0000	5.0571	0.0000	0.0000	0.0000	0.2956	5.3527
PORTLAND CITY	4.5770	0.0000	0.0000	4.5770	0.0000	2.1868	0.0000	0.2025	6.9663
RIVERGROVE CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SANDY CITY	4.1152	0.0000	0.0000	4.1152	0.0000	0.0000	0.0000	0.0868	4.2020
TUALATIN CITY	2.2665	0.0000	0.0000	2.2665	0.0000	0.0000	0.0000	0.1209	2.3874
WEST LINN CITY	2.1200	1.7200	0.0000	2.1200	1.7200	0.0000	0.0000	0.6225	4.4625
WILSONVILLE CITY	2.5206	0.0000	0.0000	2.5206	0.0000	0.0000	0.0000	0.4217	2.9423
CLACKAMAS COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1328	0.0000	0.1328
OREGON CITY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5054	0.0000	0.5054
WILSONVILLE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6920	0.0000	0.6920
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4151	0.0000	0.4151

COUNTY: CLATSOP

CLATSOP COUNTY	1.5338	0.0000	0.0250	1.5088	0.0000	0.0000	0.0000	0.0000	1.5088
SUNSET PARK	0.9280	0.0000	0.0000	0.9280	0.0000	0.0000	0.0000	0.0000	0.9280
ASTORIA PORT	0.1256	0.0000	0.0000	0.1256	0.0000	0.0000	0.0000	0.1484	0.2740
CANNON BEACH ROAD	0.2590	0.0000	0.0000	0.2590	0.0000	0.0000	0.0000	0.0000	0.2590
GEARHART ROAD	0.0602	0.0000	0.0000	0.0602	0.0000	0.0000	0.0000	0.0000	0.0602
ROAD DISTRICT 1	1.0175	0.0000	0.0000	1.0175	0.0000	0.0000	0.0000	0.0000	1.0175
SEASIDE ROAD	0.3036	0.0000	0.0000	0.3036	0.0000	0.0000	0.0000	0.0000	0.3036
WARRENTON ROAD	0.2106	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ASTORIA ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WESTPORT SEWER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SHORELINE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
FALCON COVE J WATER	0.7344	0.0000	0.0000	0.7344	0.0000	0.0000	0.0000	0.2749	1.0093
WAUNA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8963	0.8963
ARCH CAPE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUNSET LAKE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	LEVY RATE		RATE USED
WICKIUP WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6797	0.6797
BURNSIDE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ARCH CAPE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLATSOP CO EXTENSION SERVICE	0.0534	0.0000	0.0000	0.0534	0.0000	0.0000	0.0000	0.0000	0.0534
CLATSOP CO RURAL LAW ENF	0.7195	0.0000	0.0000	0.7195	0.0000	0.0000	0.0000	0.0000	0.7195
SUNSET EMPIRE TRANSPORTATION	0.1620	0.0000	0.0000	0.1620	0.0000	0.0000	0.0000	0.0000	0.1620
CANNON BEACH JT RFPD	0.3521	0.1368	0.0000	0.3521	0.1367	0.0000	0.0000	0.2512	0.7400
GEARHART RFPD	0.3194	0.0000	0.0000	0.3194	0.0000	0.0000	0.0000	0.0000	0.3194
JOHN DAY-FERNHILL RFPD	1.1763	0.0000	0.0000	1.1763	0.0000	0.0000	0.0000	0.0000	1.1763
KNAPPA-SVENSEN BURNSIDE RFPD	1.1845	0.0000	0.0000	1.1845	0.0000	0.0000	0.0000	0.2605	1.4450
LEWIS & CLARK RFPD	1.0928	0.0000	0.0000	1.0928	0.0000	0.0000	0.0000	0.0000	1.0928
SEASIDE RFPD	0.5475	0.0000	0.0000	0.5475	0.0000	0.0000	0.0000	0.0000	0.5475
WARRENTON RFPD	0.6318	0.5344	0.0000	0.6318	0.1992	0.0000	0.0000	0.0000	0.8310
WESTPORT-WAUNA RFPD	1.9226	0.0000	0.0000	1.9226	0.0000	0.0000	0.0000	0.0000	1.9226
OLNEY-WALLUSKI RFPD	0.8900	0.0000	0.0000	0.8900	0.0000	0.0000	0.0000	0.4376	1.3276
NEHALEM JT RFPD	0.8942	0.0000	0.0000	0.2790	0.0000	0.0000	0.0000	0.0000	0.2790
ELSIE VINEMAPLE RFPD	1.3009	0.0000	0.0000	1.3009	0.0000	0.0000	0.0000	0.0000	1.3009
MIST-BIRKENFELD JT RFPD	2.0875	0.0000	0.0000	2.0875	0.0000	0.0000	0.0000	0.0000	2.0875
HAMLET RFPD	1.2429	0.0000	0.0000	1.2429	0.0000	0.0000	0.0000	0.0000	1.2429
UNION HEALTH	0.1365	0.0000	0.0000	0.0298	0.0000	0.0000	0.0000	0.3220	0.3518
CLATSOP CARE & REHAB CENTER	0.1763	0.0000	0.0000	0.1763	0.0000	0.0000	0.0000	0.1403	0.3166
CLATSOP COUNTY AMBULANCE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ASTORIA 1 SCHOOL	4.9407	0.0000	0.0000	4.9407	0.0000	0.0000	0.0000	2.6304	7.5711
JEWELL 8 SCHOOL	3.7690	0.0000	0.0000	3.7690	0.0000	0.0000	0.0000	0.0000	3.7690
SEASIDE 10 SCHOOL	4.4105	0.4984	0.0000	4.4105	0.4984	0.0000	0.0000	0.2938	5.2027
WARRENTON-HAMMOND 30 SCHOOL	4.5902	0.0000	0.0000	4.5902	0.0000	0.0000	0.0000	1.0665	5.6567
CLATSKANIE 6J SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	0.8599	5.4661
KNAPPA SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	2.7046	7.3108
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
CLATSOP COMMUNITY COLLEGE	0.7785	0.0000	0.0000	0.7785	0.0000	0.0000	0.0000	0.0000	0.7785
ASTORIA CITY	8.1738	0.0000	0.0000	8.1738	0.0000	0.0000	0.0000	0.6718	8.8456
CANNON BEACH CITY	0.7049	0.0000	0.0000	0.7049	0.0000	0.0000	0.0000	0.0000	0.7049
GEARHART CITY	1.0053	0.0000	0.0000	1.0053	0.0000	0.0000	0.0000	0.0000	1.0053
SEASIDE CITY	3.1696	0.2591	0.0000	3.1696	0.2591	0.0000	0.0000	0.0000	3.4287
WARRENTON CITY	1.6701	0.5632	0.0000	1.6701	0.5632	0.0000	0.0000	0.8359	3.0692
ASTORIA UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3320	0.0000	0.3320
SEASIDE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2001	0.0000	0.2001

COUNTY: COLUMBIA

COLUMBIA COUNTY	1.3956	0.0000	0.0256	1.3700	0.0000	0.0000	0.0000	0.4179	1.7879
CLATSKANIE PARK & REC	0.3483	0.0000	0.0000	0.3483	0.0000	0.0000	0.0000	0.0000	0.3483
SCAPPOOSE PARK	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GREATER ST HELENS PARK & REC	0.2347	0.0000	0.0000	0.2347	0.0000	0.0000	0.0000	0.0000	0.2347
ST. HELENS PORT	0.0886	0.0000	0.0000	0.0886	0.0000	0.0000	0.0000	0.0000	0.0886
COLUMBIA VECTOR	0.1279	0.0000	0.0000	0.1279	0.0000	0.0000	0.0000	0.0000	0.1279
COLUMBIA 4H & EXTENSION	0.0571	0.0000	0.0000	0.0571	0.0000	0.0000	0.0000	0.0000	0.0571
COLUMBIA RIVER PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SCAPPOOSE LIBRARY	0.2536	0.0000	0.0000	0.2536	0.0000	0.0000	0.0000	0.0817	0.3353
CLATSKANIE LIBRARY	0.2868	0.0000	0.0000	0.2868	0.0000	0.0000	0.0000	0.0000	0.2868
CLATSKANIE PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RAINIER CEMETERY	0.0709	0.0000	0.0000	0.0709	0.0000	0.0000	0.0000	0.0000	0.0709
CLATSKANIE RFPD	1.7198	0.0000	0.0000	1.7198	0.0000	0.0000	0.0000	0.0000	1.7198
SCAPPOOSE 31J RFPD	1.1145	0.6600	0.0000	1.1145	0.6600	0.0000	0.0000	0.0000	1.7745
COLUMBIA RIVER FIRE	2.9731	0.0000	0.0000	2.9684	0.0000	0.0000	0.0000	0.0000	2.9684
VERNONIA RFPD	0.9535	0.0000	0.0000	0.9535	0.0000	0.0000	0.0000	0.2325	1.1860
MIST-BIRKENFELD JT RFPD	2.0875	0.0000	0.0000	2.0875	0.0000	0.0000	0.0000	0.0000	2.0875
SAUVIE ISLAND RFPD # 30	0.7894	0.0999	0.0000	0.7894	0.0998	0.0000	0.0000	0.2632	1.1524

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL		RATE USED
COLUMBIA HEALTH	0.0107	0.0000	0.0000	0.0107	0.0000	0.0000	0.0000	0.0000	0.0107
COLUMBIA CO EMER COMMUNICATION	0.2554	0.3045	0.0000	0.2554	0.3045	0.0000	0.0000	0.0000	0.5599
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.6237	5.5962
CLATSKANIE 6J SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	0.8599	5.4661
RAINIER 13 SCHOOL	5.4360	0.0000	0.0000	5.4360	0.0000	0.0000	0.0000	0.0000	5.4360
VERNONIA 47J SCHOOL	5.0121	0.0000	0.0000	5.0121	0.0000	0.0000	0.0000	0.0000	5.0121
ST. HELENS 502 SCHOOL	5.0297	0.0000	0.0000	5.0297	0.0000	0.0000	0.0000	1.8704	6.9001
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2116	0.4944
CLATSKANIE CITY	6.2088	0.0000	0.0000	6.2088	0.0000	0.0000	0.0000	0.0000	6.2088
COLUMBIA CITY	1.1346	0.0000	0.0000	1.1346	0.0000	0.0000	0.0000	1.0707	2.2053
PRESCOTT CITY	0.3086	0.0000	0.0000	0.3086	0.0000	0.0000	0.0000	0.0000	0.3086
RAINIER CITY	5.2045	0.0000	0.0000	5.2045	0.0000	0.0000	0.0000	1.2453	6.4498
ST. HELENS CITY	1.9078	0.0000	0.0000	1.9078	0.0000	0.0000	0.0000	0.0000	1.9078
SCAPPOOSE CITY	3.2268	0.0000	0.0000	3.2268	0.0000	0.0000	0.0000	1.3325	4.5593
VERNONIA CITY	5.8163	0.0000	0.0000	5.8163	0.0000	0.0000	0.0000	0.0000	5.8163
RAINIER UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.2076	0.0000	1.2076

COUNTY: COOS

COOS COUNTY	1.0799	0.0000	0.0421	1.0378	0.0000	0.0000	0.0000	0.2198	1.2576
MILLICOMA PARK	0.4577	0.0000	0.0000	0.4577	0.0000	0.0000	0.0000	0.0000	0.4577
BANDON PORT	0.3249	0.0000	0.0000	0.3249	0.0000	0.0000	0.0000	0.0000	0.3249
COOS BAY PORT	0.6119	0.1678	0.0000	0.6119	0.1678	0.0000	0.0000	0.0214	0.8011
COQUILLE RIVER (J) PORT	0.1116	0.0000	0.0000	0.1116	0.0000	0.0000	0.0000	0.0000	0.1116
CARLSON HEIGHTS ROAD	0.2007	0.0000	0.0000	0.2007	0.0000	0.0000	0.0000	0.0000	0.2007
SHOREWOOD ROAD	0.5951	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
STEWART'S ROAD	1.0865	0.0000	0.0000	1.0865	0.0000	0.0000	0.0000	0.0000	1.0865
COOS RANCHETTES ROAD	2.0474	0.0000	0.0000	2.0474	0.0000	0.0000	0.0000	0.0000	2.0474
BAKER RIVERTON SPECIAL ROAD	1.4144	0.0000	0.0000	1.4144	0.0000	0.0000	0.0000	0.0000	1.4144
PACIFIC RIVIERA ROAD	0.5775	0.0000	0.0000	0.5775	0.0000	0.0000	0.0000	0.0000	0.5775
GLADEWOOD HEIGHTS ROAD	0.0000	1.0000	0.0000	0.0000	1.0000	0.0000	0.0000	0.0000	1.0000
GARDEN DRIVE ROAD	1.0710	0.0000	0.0000	1.0710	0.0000	0.0000	0.0000	0.0000	1.0710
BUNKER HILL SANITARY	1.9952	0.0000	0.0000	1.9952	0.0000	0.0000	0.0000	0.0000	1.9952
CHARLESTON SANITARY	0.3116	0.0000	0.0000	0.3116	0.0000	0.0000	0.0000	0.8683	1.1799
LAKESIDE WATER	0.7065	0.0000	0.0000	0.7065	0.0000	0.0000	0.0000	0.3635	1.0700
SRCA WATER	1.5369	0.0000	0.0000	1.3474	0.0000	0.0000	0.0000	0.0000	1.3474
COOS COUNTY LIBRARY	0.7289	0.0000	0.0000	0.7289	0.0000	0.0000	0.0000	0.0000	0.7289
COOS 4H/EXTENSION	0.0888	0.0000	0.0000	0.0888	0.0000	0.0000	0.0000	0.0000	0.0888
BUNKER 1 RFPD	2.1873	0.0000	0.0000	2.1873	0.0000	0.0000	0.0000	0.0000	2.1873
COQUILLE 3 RFPD	0.8670	0.0000	0.0000	0.8670	0.0000	0.0000	0.0000	0.0000	0.8670
LAKESIDE 4J RFPD	0.9945	0.0000	0.0000	0.9945	0.0000	0.0000	0.0000	0.5000	1.4945
MILLINGTON 5 RFPD	1.3449	0.0000	0.0000	1.3449	0.0000	0.0000	0.0000	0.0000	1.3449
CHARLESTON 6 RFPD	4.0715	0.0000	0.0000	2.5900	0.0000	0.0000	0.0000	0.0000	2.5900
GREENACRES 7 RFPD	1.6791	0.0000	0.0000	1.6791	0.0000	0.0000	0.0000	0.0000	1.6791
BANDON 8 RFPD	1.2534	0.0000	0.0000	1.2534	0.0000	0.0000	0.0000	0.0000	1.2534
NORTH BAY 9 RFPD	1.1197	0.0000	0.0000	1.1197	0.0000	0.0000	0.0000	0.0000	1.1197
FAIRVIEW 14 RFPD	2.1741	0.0000	0.0000	2.1741	0.0000	0.0000	0.0000	0.0000	2.1741
SUMNER 11 RFPD	1.5650	0.0000	0.0000	1.5650	0.0000	0.0000	0.0000	0.0000	1.5650
HAUSER 12 RFPD	1.9584	0.0000	0.0000	1.9584	0.0000	0.0000	0.0000	0.0000	1.9584
LIBBY 13 RFPD	2.6049	0.0000	0.0000	1.0000	0.0000	0.0000	0.0000	0.0000	1.0000
DORA SITKUM RFPD	0.9846	0.0000	0.0000	0.9846	0.0000	0.0000	0.0000	0.0000	0.9846
TIMBER PARK 17 RFPD	2.2285	0.0000	0.0000	2.0500	0.0000	0.0000	0.0000	0.0000	2.0500
BRIDGE 16 RFPD	0.7390	0.0000	0.0000	0.7390	0.0000	0.0000	0.0000	0.0000	0.7390
MYRTLE POINT 18 RFPD	1.4450	0.0000	0.0000	1.4450	0.0000	0.0000	0.0000	0.0000	1.4450
BAY AREA HOSPITAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
COQUILLE VALLEY HOSPITAL	1.5299	0.0000	0.0000	1.5299	0.0000	0.0000	0.0000	0.0000	1.5299
SOUTH COOS GENERAL HOSPITAL	0.8892	0.0000	0.0000	0.8892	0.0000	0.0000	0.0000	0.0000	0.8892

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	TOTAL	
	RATE	OPTION		RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	OFFSET	USED*	USED*	RATE	SPECIAL	BOND RATE	RATE USED
			RATE				LEVY RATE		
MYRTLE POINT HEALTH	0.2035	0.0000	0.0000	0.2035	0.0000	0.0000	0.0000	0.0000	0.2035
POWERS HEALTH	1.8723	0.0000	0.0000	1.8723	0.0000	0.0000	0.0000	0.0000	1.8723
COQUILLE 8 SCHOOL	4.2522	0.0000	0.0000	4.2522	0.0000	0.0000	0.0000	0.8403	5.0925
COOS BAY 9 SCHOOL	4.5276	0.0000	0.0000	4.5276	0.0000	0.0000	0.0000	1.1531	5.6807
NORTH BEND 13 SCHOOL	4.1626	0.0000	0.0000	4.1626	0.0000	0.0000	0.0000	1.0565	5.2191
POWERS 31 SCHOOL	4.4483	0.0000	0.0000	4.4483	0.0000	0.0000	0.0000	0.0000	4.4483
MYRTLE POINT 41 SCHOOL	4.5152	0.0000	0.0000	4.5152	0.0000	0.0000	0.0000	0.0000	4.5152
BANDON 54 SCHOOL	3.9702	0.0000	0.0000	3.9702	0.0000	0.0000	0.0000	0.9909	4.9611
PORT ORFORD-LANGLAIS 2J SCHOOL	3.9596	0.0000	0.0000	3.9596	0.0000	0.0000	0.0000	0.0000	3.9596
SOUTH COAST 7 ESD	0.4432	0.0000	0.0000	0.4432	0.0000	0.0000	0.0000	0.0000	0.4432
SOUTHWESTERN OREGON COMM COLLEGE	0.7017	0.0000	0.0000	0.7017	0.0000	0.0000	0.0000	0.0000	0.7017
BANDON CITY	0.4580	0.8455	0.0000	0.4580	0.8455	0.0000	0.0000	1.2596	2.5631
COOS BAY CITY	6.3643	0.0000	0.0000	6.3643	0.0000	0.0000	0.0000	0.8500	7.2143
COQUILLE CITY	6.1038	0.0000	0.0000	6.1038	0.0000	0.0000	0.0000	0.0000	6.1038
LAKESIDE CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1376	1.1376
MYRTLE POINT CITY	7.9950	0.0000	0.0000	7.9950	0.0000	0.0000	0.0000	0.3603	8.3553
NORTH BEND CITY	6.1831	0.0000	0.0000	6.1831	0.0000	0.0000	0.0000	0.5145	6.6976
POWERS CITY	7.3946	0.0000	0.0000	7.3946	0.0000	0.0000	0.0000	0.0000	7.3946
COOS COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0191	0.0000	0.0191
NORTH BEND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1253	0.0000	0.1253

COUNTY: CROOK

CROOK COUNTY (CITY RATE)	3.8702	0.0000	0.0015	3.8687	0.0000	0.0000	0.0000	0.0000	3.8687
CROOK COUNTY (RURAL RATE)	4.6128	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CROOK CO PARK & REC	0.7569	0.0000	0.0000	0.7569	0.0000	0.0000	0.0000	0.0000	0.7569
PRI NEVILLE LAKE ROAD	1.8913	0.0000	0.0000	1.8913	0.0000	0.0000	0.0000	0.0000	1.8913
OCHOCO WEST SANITARY	1.0607	0.0000	0.0000	1.0607	0.0000	0.0000	0.0000	0.0000	1.0607
OCHOCO WEST WATER	1.7539	0.0000	0.0000	1.7539	0.0000	0.0000	0.0000	0.0000	1.7539
JUNI PER CANYON WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4804	0.4804
CROOK VECTOR CONTROL	0.2114	0.0000	0.0000	0.2114	0.0000	0.0000	0.0000	0.0000	0.2114
AGRI CULTURAL EXTENSION SERVICE	0.1207	0.0000	0.0000	0.1207	0.0000	0.0000	0.0000	0.0000	0.1207
CC HISTORICAL FUND	0.0000	0.0600	0.0000	0.0000	0.0600	0.0000	0.0000	0.0000	0.0600
CROOK COUNTY CEMETERY	0.0994	0.0000	0.0000	0.0994	0.0000	0.0000	0.0000	0.0000	0.0994
DESCHUTES RFPD # 1	1.7542	0.0000	0.0000	1.7542	0.0000	0.0000	0.0000	0.0000	1.7542
CCRFP TAXING ZONE 1	1.5900	0.0000	0.0000	1.1800	0.0000	0.0000	0.0000	0.0000	1.1800
CCRFP TAXING ZONE 2	1.5900	0.0000	0.0000	1.0900	0.0000	0.0000	0.0000	0.0000	1.0900
CCRFP TAXING ZONE 3	1.5900	0.0000	0.0000	1.2700	0.0000	0.0000	0.0000	0.0000	1.2700
CROOK CO SCHOOL	4.7870	0.0000	0.0000	4.7870	0.0000	0.0000	0.0000	1.8138	6.6008
BROTHERS 15J SCHOOL	4.6712	0.0000	0.0000	4.6712	0.0000	0.0000	0.0000	0.0000	4.6712
DESCHUTES ESD	0.0964	0.0000	0.0000	0.0964	0.0000	0.0000	0.0000	0.0000	0.0964
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1229	0.7433
PRI NEVILLE CITY	3.0225	0.0000	0.0000	3.0225	0.0000	0.0000	0.0000	0.3273	3.3498

COUNTY: CURRY

CURRY COUNTY	0.5996	0.0000	0.0234	0.5762	0.0000	0.0000	0.0000	0.0000	0.5762
BROOKINGS PORT	0.1316	0.0000	0.0000	0.1316	0.0000	0.0000	0.0000	0.0000	0.1316
GOLD BEACH PORT	0.4132	0.0000	0.0000	0.4132	0.0000	0.0000	0.0000	0.3174	0.7306
PORT ORFORD PORT	0.3591	0.0000	0.0000	0.3591	0.0000	0.0000	0.0000	0.7392	1.0983
ROAD-MOUNTAIN DRIVE	1.4700	0.0000	0.0000	1.4700	0.0000	0.0000	0.0000	0.0000	1.4700
CAMELLIA PARK SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
HARBOR SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
KNOXTOWN SANITARY	0.5687	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WEDDERBURN SANITARY	0.7676	0.0000	0.0000	0.7676	0.0000	0.0000	0.0000	0.0000	0.7676
HARBOR WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3192	0.3192
LANGLOIS WATER	1.4414	0.0000	0.0000	1.4414	0.0000	0.0000	0.0000	0.0000	1.4414

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL		RATE USED
							LEVY RATE		
NESIKA BEACH-OPHIR WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CURRY SWCD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CURRY CO 4H SERVICE	0.1021	0.0000	0.0000	0.1021	0.0000	0.0000	0.0000	0.0000	0.1021
CHETCO COMMUNITY LIBRARY	0.4256	0.0000	0.0000	0.4256	0.0000	0.0000	0.0000	0.0000	0.4256
CURRY PUBLIC LIBRARY	0.6609	0.0000	0.0000	0.6609	0.0000	0.0000	0.0000	0.0000	0.6609
LANGLOIS LIBRARY	0.7707	0.0000	0.0000	0.7707	0.0000	0.0000	0.0000	0.0000	0.7707
PORT ORFORD LIBRARY	0.4975	0.0000	0.0000	0.4975	0.0000	0.0000	0.0000	0.0000	0.4975
AGNESS LIBRARY	0.6634	0.0000	0.0000	0.6634	0.0000	0.0000	0.0000	0.0000	0.6634
LANGLOIS CEMETERY	0.0847	0.0000	0.0000	0.0847	0.0000	0.0000	0.0000	0.0000	0.0847
PISTOL RIVER CEMETERY	0.1254	0.0000	0.0000	0.1213	0.0000	0.0000	0.0000	0.0000	0.1213
PORT ORFORD CEMETERY	0.0451	0.0000	0.0000	0.0451	0.0000	0.0000	0.0000	0.0000	0.0451
ROGUE RIVER CEMETERY	0.0772	0.0000	0.0000	0.0772	0.0000	0.0000	0.0000	0.0000	0.0772
SOUTH CURRY CEMETERY	0.0368	0.0000	0.0000	0.0368	0.0000	0.0000	0.0000	0.0000	0.0368
GOLD BEACH-WEDDERBURN RFPD	1.2609	0.0000	0.0000	1.2609	0.0000	0.0000	0.0000	0.0000	1.2609
WINCHUCK RFPD	0.8971	0.0000	0.0000	0.8971	0.0000	0.0000	0.0000	0.0000	0.8971
HARBOR RFPD	0.2332	0.0000	0.0000	0.2332	0.0000	0.0000	0.0000	0.0000	0.2332
DAWSON TRACT RFPD	0.3345	0.0000	0.0000	0.3345	0.0000	0.0000	0.0000	0.0000	0.3345
PISTOL RIVER RFPD	0.9873	0.0000	0.0000	0.9873	0.0000	0.0000	0.0000	0.0000	0.9873
OPHIR RFPD	0.4077	0.0000	0.0000	0.4077	0.0000	0.2337	0.0000	0.0000	0.6414
LANGLOIS RFPD	1.5974	0.0000	0.0000	1.5974	0.0000	0.0000	0.0000	0.0000	1.5974
PORT ORFORD RFPD	1.3202	0.0000	0.0000	1.3202	0.0000	0.0000	0.0000	0.0000	1.3202
UPPER CHETCO RFPD	0.7126	0.0000	0.0000	0.7126	0.0000	0.0000	0.0000	0.0000	0.7126
CURRY SIXES RFPD	0.5150	0.0000	0.0000	0.5150	0.0000	0.0000	0.0000	0.0000	0.5150
SQUAW VALLEY NORTH BANK RFPD	0.6312	0.0000	0.0000	0.6312	0.0000	0.0000	0.0000	0.0000	0.6312
CAPE FERRELO RFPD	0.4811	0.0000	0.0000	0.4811	0.0000	0.0000	0.0000	0.0000	0.4811
CURRY HEALTH	0.7425	0.0000	0.0000	0.7425	0.0000	0.0000	0.0000	0.5553	1.2978
PORT ORFORD-LANGLOIS 2J SCHOOL	3.9596	0.0000	0.0000	3.9596	0.0000	0.0000	0.0000	0.0000	3.9596
BROOKINGS-HARBOR 17 SCHOOL	3.2494	0.0000	0.0000	3.2494	0.0000	0.0000	0.0000	0.7955	4.0449
CENTRAL CURRY 1 SCHOOL	3.9171	0.0000	0.0000	3.9171	0.0000	0.0000	0.0000	0.0000	3.9171
SOUTH COAST 7 ESD	0.4432	0.0000	0.0000	0.4432	0.0000	0.0000	0.0000	0.0000	0.4432
SOUTHWESTERN OREGON COMM COLLEGE	0.7017	0.0000	0.0000	0.7017	0.0000	0.0000	0.0000	0.0000	0.7017
BROOKINGS CITY	3.7631	0.0000	0.0000	3.7630	0.0000	0.0000	0.0000	0.2574	4.0204
GOLD BEACH CITY	2.3360	0.2443	0.0000	2.3360	0.2442	0.0000	0.0000	0.0000	2.5802
PORT ORFORD CITY	2.2688	1.4100	0.0000	2.2688	1.4100	0.0000	0.0000	0.0000	3.6788

COUNTY: DESCHUTES

DESCHUTES COUNTY	1.2783	0.0000	0.0001	1.2782	0.0000	0.0000	0.0000	0.3760	1.6542
DESCHUTES COUNTY SHERIFF (CITY)	0.0000	0.7800	0.0000	0.0000	0.7800	0.0000	0.0000	0.0000	0.7800
DESCHUTES COUNTY SHERIFF (RURAL)	0.0000	1.1200	0.0000	0.0000	1.1200	0.0000	0.0000	0.0000	1.1200
BEND METRO PARK & REC	1.4610	0.0000	0.0000	1.4610	0.0000	0.0000	0.0000	0.0000	1.4610
CENTRAL OREGON PARK & REC	0.3717	0.0000	0.0000	0.3717	0.0000	0.0000	0.0000	0.0000	0.3717
LA PINE PARK & REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SISTERS ORG FOR ACTIVITY/REC	0.2200	0.0000	0.0000	0.2200	0.0000	0.0000	0.0000	0.0000	0.2200
SPECIAL ROAD DISTRICT 1	1.9820	0.0000	0.0000	1.9820	0.0000	0.0000	0.0000	0.0000	1.9820
SPECIAL ROAD DISTRICT 6	1.3502	0.0000	0.0000	1.3502	0.0000	0.0000	0.0000	0.0000	1.3502
LAZY RIVER SPECIAL ROAD	4.2147	0.0000	0.0000	4.2147	0.0000	0.0000	0.0000	0.0000	4.2147
MCARDLE SPECIAL ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BEAVER SPECIAL ROAD	1.2013	0.0000	0.0000	1.2013	0.0000	0.0000	0.0000	0.0000	1.2013
FOREST VIEW SUB SPECIAL ROAD	1.2765	0.0000	0.0000	1.2765	0.0000	0.0000	0.0000	0.0000	1.2765
SPRING RIVER SPECIAL ROAD	0.9400	0.0000	0.0000	0.9400	0.0000	0.0000	0.0000	0.0000	0.9400
SPECIAL ROAD DISTRICT 4	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVER FOREST ACRES SPECIAL ROAD	1.5610	0.0000	0.0000	1.5610	0.0000	0.0000	0.0000	0.0000	1.5610
HOWELL HILLTOP ACRES SPEC ROAD	2.2525	0.0000	0.0000	2.2525	0.0000	0.0000	0.0000	0.0000	2.2525
SPECIAL ROAD DISTRICT 8	1.6239	0.0000	0.0000	1.6239	0.0000	0.0000	0.0000	0.0000	1.6239
VANDEVERT ACRES SPECIAL ROAD	1.6123	0.0000	0.0000	1.6123	0.0000	0.0000	0.0000	0.0000	1.6123
RIVER BEND ESTATES SPECIAL ROAD	3.1949	0.0000	0.0000	0.4638	0.0000	0.0000	0.0000	0.0000	0.4638
SQUAWK CREEK SPECIAL ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	LEVY RATE		
PANORAMIC ACCESS SPECIAL ROAD	1.1860	0.0000	0.0000	1.1860	0.0000	0.0000	0.0000	0.0000	1.1860
OR WINTER WONDERLAND 1 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CROOKED RIVER RANCH J ROAD	0.8140	0.0000	0.0000	0.8140	0.0000	0.0000	0.0000	0.0000	0.8140
D. R. R. H UNIT 8 PT3 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NEWBERRY ESTATE SPECIAL ROAD	0.7831	0.0000	0.0000	0.7831	0.0000	0.0000	0.0000	0.0000	0.7831
BEND CASCADE V EST TR 2 ROAD	1.3569	1.5000	0.0000	1.3569	1.5000	0.0000	0.0000	0.0000	2.8569
FALL RIVER EST SPECIAL ROAD	0.9786	0.0000	0.0000	0.9786	0.0000	0.0000	0.0000	0.0000	0.9786
PONDEROSA PINE EAST ROAD	1.0469	0.3737	0.0000	1.0469	0.3737	0.0000	0.0000	0.0000	1.4206
SUN MTN RANCHES SPECIAL ROAD	3.6500	0.0000	0.0000	3.6500	0.0000	0.0000	0.0000	0.0000	3.6500
OR WINTER WONDERLAND II SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUNRISE VILLAGE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
STARWOOD SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAPINE SPECIAL SEWER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TERREBONE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PONDEROSA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAI DLAW WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAPINE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CHAPARRAL WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
FOUR RIVER VECTOR CONTROL	0.2895	0.0000	0.0000	0.2895	0.0000	0.0000	0.0000	0.0000	0.2895
DESCHUTES CO EXTENSION SERVICE	0.0224	0.0000	0.0000	0.0224	0.0000	0.0000	0.0000	0.0000	0.0224
BLACK BUTTE SERVICE	1.0499	0.0000	0.0000	1.0499	0.0000	0.0000	0.0000	0.0000	1.0499
SUNRIVER SERVICE	3.4500	0.0000	0.0000	2.9800	0.0000	0.0000	0.0000	0.0000	2.9800
DESCHUTES COUNTY LIBRARY	0.5500	0.0000	0.0000	0.5500	0.0000	0.0000	0.0000	0.0000	0.5500
BEND LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1182	0.1182
REDMOND LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0949	0.0949
SISTERS LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUN RIVER LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0770	0.0770
LAPINE LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DESCHUTES 1 JT RFPD	1.7542	0.0000	0.0000	1.7542	0.0000	0.0000	0.0000	0.0000	1.7542
BEND 2 RFPD	1.4366	0.0000	0.0000	1.4366	0.0000	0.0000	0.0000	0.0000	1.4366
CLOVERDALE RFPD	1.0924	0.0000	0.0000	1.0924	0.0000	0.0000	0.0000	0.0000	1.0924
LAPINE RFPD	1.5397	0.6432	0.0000	1.5397	0.6432	0.0000	0.0000	0.2605	2.4434
BLACK BUTTE RANCH RFPD	1.4677	0.4168	0.0000	1.4677	0.4168	0.0000	0.0000	0.2674	2.1519
SISTERS CAMP SHERMAN JT RFPD	2.7317	0.0000	0.0000	2.7317	0.0000	0.0000	0.0000	0.0000	2.7317
CROOKED RIVER RANCH JT RFPD	1.8379	0.0000	0.0000	1.8379	0.0000	0.0000	0.0000	0.0000	1.8379
CENTRAL OREGON HOSPITAL	0.1323	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DESCHUTES CO OPERATION 911	0.1618	0.0000	0.0000	0.1618	0.0000	0.0000	0.0000	0.0000	0.1618
BEND 1 SCHOOL	4.7641	0.0000	0.0000	4.7641	0.0000	0.0000	0.0000	1.8158	6.5799
REDMOND 2J SCHOOL	5.0251	0.0000	0.0000	5.0251	0.0000	0.0000	0.0000	1.5454	6.5705
SISTERS 6J SCHOOL	4.0997	0.7500	0.0000	4.0997	0.7500	0.0000	0.0000	1.8894	6.7391
BROTHERS 15J SCHOOL	4.6712	0.0000	0.0000	4.6712	0.0000	0.0000	0.0000	0.0000	4.6712
DESCHUTES ESD	0.0964	0.0000	0.0000	0.0964	0.0000	0.0000	0.0000	0.0000	0.0964
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1229	0.7433
BEND CITY	2.8035	0.0000	0.0000	2.8035	0.0000	0.0000	0.0000	0.0000	2.8035
REDMOND CITY	6.1643	0.0000	0.0000	6.1643	0.0000	0.0000	0.0000	0.8230	6.9873
SISTERS CITY	2.6417	0.0000	0.0000	2.6417	0.0000	0.0000	0.0000	0.0000	2.6417
REDMOND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5794	0.0000	0.5794
REDMOND SOUTH AIRPORT UR SPECIAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2529	0.0000	0.2529
BEND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1919	0.0000	0.1919

COUNTY: DOUGLAS

DOUGLAS COUNTY	1.1124	0.0000	0.0323	1.0801	0.0000	0.0000	0.0000	0.0000	1.0801
RIVER BEND PARK & REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIDDLE PARK & REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUTHERLIN PARK & REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
YONCALLA PARK	0.1552	0.0000	0.0000	0.1552	0.0000	0.0000	0.0000	0.0000	0.1552
NORTH DOUGLAS PARK & REC	0.4702	0.0000	0.0000	0.4702	0.0000	0.0000	0.0000	0.0000	0.4702

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DI STRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTI ON	OFFSET	RATE	OPTI ON		RENEWAL		RATE USED
	AUTHORI TY	AUTHORI TY	RATE	USED*	USED*	RATE	SPECI AL		RATE USED
LOWER UMPQUA PARK & REC	0.2416	0.0000	0.0000	0.2416	0.0000	0.0000	0.0000	0.0000	0.2416
COQUILLE RIVER (J) PORT	0.1116	0.0000	0.0000	0.1116	0.0000	0.0000	0.0000	0.0000	0.1116
UMPQUA PORT	0.3441	0.0000	0.0000	0.3441	0.0000	0.0000	0.0000	0.0000	0.3441
SPRING BROOK ROAD	2.4881	0.0000	0.0000	2.4881	0.0000	0.0000	0.0000	0.0000	2.4881
STANDLEY ROAD	1.7264	0.0000	0.0000	1.7264	0.0000	0.0000	0.0000	0.0000	1.7264
UPPER CLEVELAND RAPID ROAD	2.6898	0.0000	0.0000	2.6898	0.0000	0.0000	0.0000	0.0000	2.6898
BAR L RANCH ROAD	5.2396	0.0000	0.0000	2.8998	0.0000	0.0000	0.0000	0.0000	2.8998
SABLE DRIVE ROAD	0.6933	0.0000	0.0000	0.1205	0.0000	0.0000	0.0000	0.0000	0.1205
ROARING CAMP ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUNSHINE ACRES ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OVERLOOK-SCOTVIEW ROAD	2.5000	0.0000	0.0000	2.5000	0.0000	0.0000	0.0000	0.0000	2.5000
HUMPHREY ADD ROAD	7.1340	0.0000	0.0000	0.3214	0.0000	0.0000	0.0000	0.0000	0.3214
TERRACE DRIVE ROAD	1.3978	0.0000	0.0000	1.3978	0.0000	0.0000	0.0000	0.0000	1.3978
OAKWOOD ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RACCOON ROAD	2.5000	0.0000	0.0000	2.5000	0.0000	0.0000	0.0000	0.0000	2.5000
SE BOOTH AVE RD	1.0000	1.5000	0.0000	0.0000	1.5000	0.0000	0.0000	0.0000	1.5000
GARDINER SANITARY	1.4191	0.0000	0.0000	1.4191	0.0000	0.0000	0.0000	0.0000	1.4191
GREEN SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TRI CITY SANITARY	0.5658	0.0000	0.0000	0.5658	0.0000	0.0000	0.0000	0.0000	0.5658
WINCHESTER BAY SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ROSEBURG URB SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
UNION GAP SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CANYONVILLE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RICE HILL SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OAK HILL SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ROBERTS CREEK WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2590	0.2590
TRI CITY WATER	0.1720	0.0000	0.0000	0.1720	0.0000	0.0000	0.0000	0.8974	1.0694
WINSTON-DILLARD WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
INDIAN SPRING WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAWSON ACRES WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIDGEWOOD WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
UNION CAP WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CANYONVILLE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WINCHESTER WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUTHERLIN WATER CONTROL	0.5079	0.0000	0.0000	0.5079	0.0000	0.0000	0.0000	0.0580	0.5659
LOOKINGGLASS-OLALLA WATER CONTRL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIDDLE CEMETERY	0.0412	0.0000	0.0000	0.0412	0.0000	0.0000	0.0000	0.0000	0.0412
LAKESIDE 4J RFPD	0.9945	0.0000	0.0000	0.9945	0.0000	0.0000	0.0000	0.5000	1.4945
DOUGLAS 2 RFPD	3.1651	0.0000	0.0000	3.1651	0.0000	0.0000	0.0000	0.0000	3.1651
FAIR OAKS RFPD	1.1058	0.0000	0.0000	1.1058	0.0000	0.0000	0.0000	0.0000	1.1058
GARDINER RFPD	2.0026	0.0000	0.0000	2.0026	0.0000	0.0000	0.0000	0.0000	2.0026
MYRTLE CREEK RFPD	0.4937	0.8298	0.0000	0.4937	0.8298	0.0000	0.0000	0.0000	1.3235
RIDDLE RFPD	1.4623	0.0000	0.0000	1.4623	0.0000	0.0000	0.0000	0.0000	1.4623
CANYONVILLE/SOUTH UMPQUA RFPD	0.6857	0.0000	0.0000	0.6857	0.0000	0.0000	0.0000	1.0353	1.7210
TRI-CITY RFPD	1.2746	0.0000	0.0000	1.2746	0.0000	0.0000	0.0000	0.0000	1.2746
WINCHESTER BAY RFPD	1.6546	0.0000	0.0000	1.6546	0.0000	0.0000	0.0000	0.0000	1.6546
WINSTON-DILLARD 5 RFPD	4.6453	0.0000	0.0000	4.6453	0.0000	0.0000	0.0000	0.0000	4.6453
KELLOGG RFPD	0.8100	0.0000	0.0000	0.8100	0.0000	0.0000	0.0000	0.0000	0.8100
SIUSLAW 1J RFPD	1.5417	0.0000	0.0000	1.5417	0.0000	0.0000	0.0000	0.0000	1.5417
GLIDE RFPD	1.0708	0.0000	0.0000	1.0708	0.0000	0.0000	0.0000	0.1059	1.1767
AZALEA RFPD	0.9752	0.0000	0.0000	0.9752	0.0000	0.1526	0.0000	0.0000	1.1278
CALAPOOYA RFPD	1.5555	0.0000	0.0000	1.5555	0.0000	0.0000	0.0000	0.0000	1.5555
DRAIN RFPD	1.3079	0.3900	0.0000	1.3079	0.3900	0.0000	0.0000	0.4880	2.1859
ELKTON RFPD	1.1029	0.0000	0.0000	1.1029	0.0000	0.0000	0.0000	0.0000	1.1029
MILO VOLUNTEER RFPD	1.6845	0.0000	0.0000	1.6845	0.0000	0.0000	0.0000	0.0000	1.6845
LOOKINGGLASS RFPD	0.5077	0.0000	0.0000	0.5077	0.0000	0.0000	0.0000	0.0000	0.5077
TEN-MILE RFPD	1.5689	0.0000	0.0000	1.4958	0.0000	0.0000	0.0000	0.0000	1.4958
TILLER RFPD	2.8082	0.0000	0.0000	2.8082	0.0000	0.0000	0.0000	0.0000	2.8082
SCOTTSBURG RFPD	0.9970	0.0000	0.0000	0.9970	0.0000	0.0000	0.0000	0.0000	0.9970

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	LEVY RATE		RATE USED
RICE HILL RFPD	1.1308	0.0000	0.0000	1.1308	0.0000	0.0000	0.0000	0.0000	1.1308
GLENDALE RFPD	0.5718	0.0000	0.0000	0.5718	0.0000	0.0000	0.0000	0.0000	0.5718
OAKLAND RFPD	1.0211	0.0000	0.0000	1.0211	0.0000	0.0000	0.0000	0.7002	1.7213
DAYS CREEK RFPD	0.7881	0.0000	0.0000	0.7881	0.0000	0.0000	0.0000	0.0000	0.7881
YONCALLA RFPD	1.1080	0.0000	0.0000	1.1080	0.0000	0.0000	0.0000	0.8806	1.9886
CAMAS VALLEY RFPD	0.6937	0.2200	0.0000	0.6937	0.2200	0.0000	0.0000	0.0000	0.9137
LOWER UMPQUA HOSPITAL	3.9729	0.0000	0.0000	3.9729	0.0000	0.0000	0.0000	0.0000	3.9729
GLENDALE AMBULANCE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OAKLAND 1 SCHOOL	4.6397	0.3800	0.0000	4.6397	0.3800	0.0000	0.0000	0.0000	5.0197
ROSEBURG 4 SCHOOL	4.0327	0.0000	0.0000	4.0327	0.0000	0.0000	0.0000	0.8418	4.8745
GLIDE 12 SCHOOL	4.5037	0.0000	0.0000	4.5037	0.0000	0.0000	0.0000	0.0000	4.5037
DAYS CREEK 15 SCHOOL	4.8367	0.0000	0.0000	4.8367	0.0000	0.0000	0.0000	0.5503	5.3870
SOUTH UMPQUA 19 SCHOOL	4.7091	0.0000	0.0000	4.7091	0.0000	0.0000	0.0000	0.0000	4.7091
CAMAS VALLEY 21 SCHOOL	4.6977	0.0000	0.0000	4.6977	0.0000	0.0000	0.0000	0.0000	4.6977
NORTH DOUGLAS 22 SCHOOL	4.7844	0.0000	0.0000	4.7844	0.0000	0.0000	0.0000	0.4950	5.2794
YONCALLA 32 SCHOOL	4.6884	0.0000	0.0000	4.6884	0.0000	0.0000	0.0000	0.0000	4.6884
ELKTON 34 SCHOOL	4.3624	0.0000	0.0000	4.3624	0.0000	0.0000	0.0000	0.0000	4.3624
RIDDLE 70 SCHOOL	4.6635	0.0000	0.0000	4.6635	0.0000	0.0000	0.0000	0.0000	4.6635
GLENDALE 77 SCHOOL	4.7431	0.0000	0.0000	4.7431	0.0000	0.0000	0.0000	0.5676	5.3107
REEDSPORT 105 SCHOOL	4.3788	0.0000	0.0000	4.3788	0.0000	0.0000	0.0000	0.8906	5.2694
WINSTON-DILLARD 116 SCHOOL	4.3994	0.0000	0.0000	4.3994	0.0000	0.0000	0.0000	1.6515	6.0509
SUTHERLIN 130 SCHOOL	4.0815	0.0000	0.0000	4.0815	0.0000	0.0000	0.0000	0.7907	4.8722
FERN RIDGE 28J SCHOOL	4.8240	0.0000	0.0000	4.8240	0.0000	0.0000	0.0000	2.5238	7.3478
SOUTH LANE 45J SCHOOL	4.7532	0.0000	0.0000	4.7532	0.0000	0.0000	0.0000	2.1035	6.8567
SIUSLAW 97J SCHOOL	3.8928	0.0000	0.0000	3.8928	0.0000	0.0000	0.0000	1.5368	5.4296
SOUTH COAST 7 ESD	0.4432	0.0000	0.0000	0.4432	0.0000	0.0000	0.0000	0.0000	0.4432
DOUGLAS ESD	0.5296	0.0000	0.0000	0.5296	0.0000	0.0000	0.0000	0.0000	0.5296
LANE ESD	0.2232	0.0000	0.0000	0.2232	0.0000	0.0000	0.0000	0.0000	0.2232
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.2648	0.8839
SOUTHWESTERN OREGON COMM COLLEGE	0.7017	0.0000	0.0000	0.7017	0.0000	0.0000	0.0000	0.0000	0.7017
UMPQUA COMMUNITY COLLEGE	0.4551	0.0000	0.0000	0.4551	0.0000	0.0000	0.0000	0.0000	0.4551
CANYONVILLE CITY	3.2303	0.0000	0.0000	3.2303	0.0000	0.0000	0.0000	0.4073	3.6376
DRAIN CITY	1.5235	0.0000	0.0000	1.5235	0.0000	0.0000	0.0000	0.0000	1.5235
ELKTON CITY	2.3277	0.0000	0.0000	2.3277	0.0000	0.0000	0.0000	0.0000	2.3277
GLENDALE CITY	4.7127	0.0000	0.0000	4.7127	0.0000	0.0000	0.0000	1.5437	6.2564
MYRTLE CREEK CITY	6.5088	0.0000	0.0000	6.5088	0.0000	0.0000	0.0000	0.7820	7.2908
OAKLAND CITY	6.4096	0.0000	0.0000	6.4096	0.0000	0.0000	0.0000	0.0000	6.4096
REEDSPORT CITY	6.1882	0.0000	0.0000	6.1882	0.0000	0.0000	0.0000	0.0000	6.1882
RIDDLE CITY	6.4885	0.0000	0.0000	6.4885	0.0000	0.0000	0.0000	0.0000	6.4885
ROSEBURG CITY (OUTSIDE DOWNTOWN)	8.4774	0.0000	0.0000	8.4774	0.0000	0.0000	0.0000	0.3902	8.8676
ROSEBURG CITY (DOWNTOWN)	8.9230	0.0000	0.0000	8.9230	0.0000	0.0000	0.0000	0.3902	9.3132
SUTHERLIN CITY	5.6335	0.0000	0.0000	5.6335	0.0000	0.0000	0.0000	0.0000	5.6335
WINSTON CITY	4.2718	0.0000	0.0000	4.2718	0.0000	0.0000	0.0000	0.0000	4.2718
YONCALLA CITY	1.4587	0.0000	0.0000	1.4587	0.0000	0.0000	0.0000	1.0610	2.5197

COUNTY: GILLIAM

GILLIAM COUNTY	3.8450	0.0000	0.0000	3.8450	0.0000	0.0000	0.0000	0.0000	3.8450
ARLINGTON PORT	0.1425	0.0000	0.0000	0.1425	0.0000	0.0000	0.0000	0.0000	0.1425
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3979	0.3979
NORTH GILLIAM CEMETERY	0.1610	0.0000	0.0000	0.1610	0.0000	0.0000	0.0000	0.0000	0.1610
SOUTH GILLIAM CEMETERY	0.3699	0.0000	0.0000	0.3699	0.0000	0.0000	0.0000	0.0000	0.3699
SOUTH GILLIAM RFPD	0.3332	0.0000	0.0000	0.3332	0.0000	0.0000	0.0000	0.0000	0.3332
NORTH GILLIAM COUNTY RFPD	0.5311	0.0000	0.0000	0.5311	0.0000	0.0000	0.0000	0.0000	0.5311
SOUTH GILLIAM HEALTH	0.8293	0.0000	0.0000	0.8293	0.0000	0.0000	0.0000	0.0000	0.8293
NORTH GILLIAM HEALTH	0.9425	0.0000	0.0000	0.9425	0.0000	0.0000	0.0000	0.0000	0.9425
ARLINGTON 3 SCHOOL	3.1662	0.0000	0.0000	3.1662	0.0000	0.0000	0.0000	0.0000	3.1662
CONDON 25J SCHOOL	3.3143	0.0000	0.0000	3.3143	0.0000	0.0000	0.0000	0.0000	3.3143

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL		
							LEVY RATE		
MORROW 1 SCHOOL	4.0342	0.0000	0.0000	4.0342	0.0000	0.0000	0.0000	2.7937	6.8279
NORTH CENTRAL ESD	2.0193	0.0000	0.0000	2.0193	0.0000	0.0000	0.0000	0.0000	2.0193
ARLINGTON CITY	7.1192	0.0000	0.0000	7.1192	0.0000	0.0000	0.0000	0.0000	7.1192
CONDON CITY	7.2820	0.0000	0.0000	7.2820	0.0000	0.0000	0.0000	1.9945	9.2765

COUNTY: GRANT

GRANT COUNTY	2.8819	0.0000	0.0107	2.8712	0.0000	0.0000	0.0000	0.7434	3.6146
GRANT COUNTY PARK & REC	0.7484	0.0000	0.0000	0.7484	0.0000	0.0000	0.0000	0.0000	0.7484
GRANT CO EXTENSION SERVICE	0.2598	0.0000	0.0000	0.2598	0.0000	0.0000	0.0000	0.0000	0.2598
DAYVILLE CEMETERY	0.2570	0.0000	0.0000	0.2570	0.0000	0.0000	0.0000	0.0000	0.2570
FOX CEMETERY	0.7619	0.0000	0.0000	0.7619	0.0000	0.0000	0.0000	0.0000	0.7619
LONG CREEK CEMETERY	0.3230	0.0000	0.0000	0.2076	0.0000	0.0000	0.0000	0.0000	0.2076
MID-COUNTY CEMETERY	0.3010	0.0000	0.0000	0.3010	0.0000	0.0000	0.0000	0.0000	0.3010
MONUMENT CEMETERY	0.5660	0.0000	0.0000	0.5660	0.0000	0.0000	0.0000	0.0000	0.5660
PRAIRIE CEMETERY	0.1673	0.0000	0.0000	0.1673	0.0000	0.0000	0.0000	0.0000	0.1673
JOHN DAY RFPD	0.5941	0.0000	0.0000	0.5941	0.0000	0.0000	0.0000	0.0000	0.5941
MT. VERNON RFPD	1.0012	0.0000	0.0000	1.0012	0.0000	0.0000	0.0000	0.0000	1.0012
PRAIRIE RFPD	0.4901	0.0000	0.0000	0.4901	0.0000	0.0000	0.0000	0.0000	0.4901
BLUE MOUNTAIN HOSPITAL	2.1329	0.0000	0.0000	2.1329	0.0000	0.0000	0.0000	1.5912	3.7241
JOHN DAY 3 SCHOOL	1.6468	0.0000	0.0000	1.6468	0.0000	0.0000	0.0000	0.0000	1.6468
PRAIRIE CITY 4 SCHOOL	1.5913	0.0000	0.0000	1.5913	0.0000	0.0000	0.0000	1.2460	2.8373
MONUMENT 8 SCHOOL	1.8868	0.0000	0.0000	1.5197	0.0000	0.0000	0.0000	0.0000	1.5197
DAYVILLE 16J SCHOOL	2.2213	0.0000	0.0000	2.2213	0.0000	0.0000	0.0000	0.0000	2.2213
LONG CREEK 17 SCHOOL	1.6643	0.0000	0.0000	1.6643	0.0000	0.0000	0.0000	0.0000	1.6643
GRANT ESD	3.7557	0.0000	0.0000	3.7557	0.0000	0.0000	0.0000	0.0000	3.7557
CANYON CITY	3.9998	0.0000	0.0000	3.9998	0.0000	0.0000	0.0000	2.5482	6.5480
DAYVILLE CITY	1.1554	0.0000	0.0000	1.1554	0.0000	0.0000	0.0000	0.0000	1.1554
JOHN DAY CITY	2.9915	0.0000	0.0000	2.9915	0.0000	0.0000	0.0000	0.0000	2.9915
LONG CREEK CITY	2.2776	0.0000	0.0000	2.2776	0.0000	0.0000	0.0000	5.6228	7.9004
MONUMENT CITY	2.7052	0.0000	0.0000	2.7052	0.0000	0.0000	0.0000	2.4528	5.1580
MT. VERNON CITY	2.5348	0.0000	0.0000	2.5348	0.0000	0.0000	0.0000	3.2154	5.7502
PRAIRIE CITY	4.0826	0.0000	0.0000	4.0826	0.0000	0.0000	0.0000	0.0000	4.0826
SENECA CITY	6.0017	0.0000	0.0000	6.0017	0.0000	0.0000	0.0000	1.7204	7.7221

COUNTY: HARNEY

HARNEY COUNTY	4.5016	0.0000	0.0002	4.5014	0.0000	0.0000	0.0000	0.0000	4.5014
HIGH DESERT PARK & REC	0.4143	0.0000	0.0000	0.4143	0.0000	0.0000	0.0000	0.0000	0.4143
HARNEY COUNTY HOSPITAL	1.9314	0.0000	0.0000	1.9314	0.0000	0.0000	0.0000	0.0000	1.9314
BURNS 3 SCHOOL	4.8662	0.0000	0.0000	4.8662	0.0000	0.0000	0.0000	0.0000	4.8662
CRANE 4 SCHOOL	2.4165	0.0000	0.0000	2.4165	0.0000	0.0000	0.0000	0.0000	2.4165
PINE CREEK 5 SCHOOL	3.2660	0.0000	0.0000	3.2660	0.0000	0.0000	0.0000	0.0000	3.2660
DIAMOND 7 SCHOOL	2.9315	0.0000	0.0000	2.9315	0.0000	0.0000	0.0000	0.0000	2.9315
SUNTEX 10 SCHOOL	1.3219	0.0000	0.0000	1.3219	0.0000	0.0000	0.0000	0.0000	1.3219
DREWSEY 13 SCHOOL	1.8867	0.0000	0.0000	1.8867	0.0000	0.0000	0.0000	0.0000	1.8867
FRENCHGLEN 16 SCHOOL	1.7223	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DOUBLE O 28 SCHOOL	0.8176	0.0000	0.0000	0.8176	0.0000	0.0000	0.0000	0.0000	0.8176
SOUTH HARNEY 33 SCHOOL	1.2358	0.0000	0.0000	1.2358	0.0000	0.0000	0.0000	0.0000	1.2358
CRANE UH1J SCHOOL	2.4397	0.0000	0.0000	2.4397	0.0000	0.0000	0.0000	0.0000	2.4397
HARNEY ESD	0.8969	0.0000	0.0000	0.8969	0.0000	0.0000	0.0000	0.0000	0.8969
BURNS CITY	4.6390	0.0000	0.0000	4.6390	0.0000	0.0000	0.0000	0.0000	4.6390
HINES CITY	4.2922	0.0000	0.0000	4.2922	0.0000	0.0000	0.0000	0.0000	4.2922

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	LEVY RATE		RATE USED
COUNTY: HOOD RIVER									
HOOD RIVER COUNTY	1.4171	0.0000	0.0007	1.4164	0.0000	0.0000	0.0000	0.2557	1.6721
HOOD RIVER PARK & REC	0.3498	0.0000	0.0000	0.3498	0.0000	0.0000	0.0000	0.1863	0.5361
CASCADE LOCKS PORT	0.0256	0.0000	0.0000	0.0256	0.0000	0.0000	0.0000	0.0000	0.0256
HOOD RIVER PORT	0.0332	0.0000	0.0000	0.0332	0.0000	0.0000	0.0000	0.0000	0.0332
ODELL SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5650	0.5650
PARKDALE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
HOOD RIVER CO TRANSIT	0.0723	0.0000	0.0000	0.0723	0.0000	0.0000	0.0000	0.0000	0.0723
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3979	0.3979
DEE RFPD	1.4819	0.0000	0.0000	1.4819	0.0000	0.0000	0.0000	0.0000	1.4819
ODELL RFPD	1.1187	0.0000	0.0000	1.1187	0.0000	0.0000	0.0000	0.0000	1.1187
PARKDALE RFPD	1.5587	0.0000	0.0000	1.5397	0.0000	0.0000	0.0000	0.0000	1.5397
PINE GROVE RFPD	0.9442	0.0000	0.0000	0.9442	0.0000	0.0000	0.0000	0.0000	0.9442
WEST SIDE RFPD	0.7810	0.0000	0.0000	0.7810	0.0000	0.0000	0.0000	0.0000	0.7810
HOOD RIVER COUNTY 911	0.5644	0.0000	0.0000	0.5644	0.0000	0.0000	0.0000	0.0000	0.5644
HOOD RIVER 1 SCHOOL	4.8119	0.0000	0.0000	4.8119	0.0000	0.0000	0.0000	2.2038	7.0157
WASCO ESD	0.4678	0.0000	0.0000	0.4678	0.0000	0.0000	0.0000	0.0000	0.4678
MT. HOOD COMMUNITY COLLEGE	0.4917	0.0000	0.0000	0.4917	0.0000	0.0000	0.0000	0.0247	0.5164
COLUMBIA GORGE COMM COLLEGE	0.2703	0.0000	0.0000	0.2703	0.0000	0.0000	0.0000	0.0000	0.2703
CASCADE LOCKS CITY	2.7050	0.0000	0.0000	2.7050	0.0000	0.0000	0.0000	0.0000	2.7050
HOOD RIVER CITY	2.8112	0.0000	0.0000	2.8112	0.0000	0.0000	0.0000	0.0000	2.8112
HOOD RIVER CITY (LOCAL OPTION)	0.0000	0.3299	0.0000	0.0000	0.3299	0.0000	0.0000	0.0000	0.3299
HOOD RIVER UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5880	0.0000	0.5880
COUNTY: JACKSON									
JACKSON COUNTY	2.0099	0.0000	0.0020	2.0079	0.0000	0.0000	0.0000	0.3690	2.3769
JACKSON VECTOR	0.0429	0.0000	0.0000	0.0429	0.0000	0.0000	0.0000	0.0000	0.0429
ROGUE VALLEY TRANSPORTATION	0.1772	0.0000	0.0000	0.1772	0.0000	0.0000	0.0000	0.0000	0.1772
WHITE CITY ENHANCED LAW ENF	2.0211	0.0000	0.0000	2.0211	0.0000	0.0000	0.0000	0.0000	2.0211
CENTRAL POINT RFPD #3	3.1194	0.0000	0.0000	2.9900	0.0000	0.0000	0.0000	0.0000	2.9900
EVANS VALLEY RFPD #6	1.2905	0.0000	0.0000	1.2905	0.0000	0.0000	0.0000	0.0000	1.2905
MEDFORD RFPD #2	2.4938	0.0000	0.0000	2.4630	0.0000	0.0000	0.0000	0.0000	2.4630
PROSPECT RFPD	0.9902	0.0000	0.0000	0.9902	0.0000	0.0000	0.0000	0.0000	0.9902
ROGUE RIVER RFPD #1	1.9313	0.5000	0.0000	1.9313	0.5000	0.0000	0.0000	0.3434	2.7747
SHADY COVE-TRAIL RFPD #4	2.0181	0.0000	0.0000	2.0181	0.0000	0.0000	0.0000	0.0000	2.0181
TALENT RFPD #5	3.1976	0.0000	0.0000	3.1976	0.0000	0.0000	0.0000	0.0000	3.1976
COLESTEIN RFPD	1.9455	0.0000	0.0000	1.9455	0.0000	0.0000	0.0000	0.0000	1.9455
APPLEGATE VALLEY JT RFPD #9	1.6787	1.0000	0.0000	1.6787	1.0000	0.0000	0.0000	0.0000	2.6787
LAKE CREEK RFPD (JACKSON)	1.4740	0.0000	0.0000	1.4740	0.0000	0.0000	0.0000	0.0000	1.4740
PHOENIX/TALENT SD #4	4.2422	0.0000	0.0000	4.2422	0.0000	0.0000	0.0000	2.0823	6.3245
ASHLAND SD #5	4.1601	0.0000	0.0000	4.1601	0.0000	0.0000	0.0000	1.3665	5.5266
CENTRAL POINT SD #6	4.4134	0.0000	0.0000	4.4134	0.0000	0.0000	0.0000	1.5011	5.9145
EAGLE POINT SD #9	4.7170	0.0000	0.0000	4.7170	0.0000	0.0000	0.0000	2.3692	7.0862
ROGUE RIVER SD #35	4.0787	0.0000	0.0000	4.0787	0.0000	0.0000	0.0000	0.9762	5.0549
PROSPECT SD #59	4.3628	0.0000	0.0000	4.3628	0.0000	0.0000	0.0000	0.0000	4.3628
BUTTE FALLS SD #91	4.5749	0.0000	0.0000	4.5749	0.0000	0.0000	0.0000	0.0000	4.5749
PINEHURST SD #94	4.8235	0.0000	0.0000	4.8235	0.0000	0.0000	0.0000	0.0000	4.8235
MEDFORD SD #549C	4.4123	0.0000	0.0000	4.4123	0.0000	0.0000	0.0000	0.6661	5.0784
THREE RIVERS SD #40J	3.7262	0.0000	0.0000	3.7262	0.0000	0.0000	0.0000	0.7322	4.4584
JACKSON ESD	0.3524	0.0000	0.0000	0.3524	0.0000	0.0000	0.0000	0.0000	0.3524
ROGUE COMMUNITY COLLEGE	0.5128	0.0000	0.0000	0.5128	0.0000	0.0000	0.0000	0.0000	0.5128
ASHLAND CITY	4.2865	1.3800	0.0000	3.5642	1.3800	0.0000	0.0000	0.4157	5.3599
BUTTE FALLS CITY	7.2494	0.0000	0.0000	7.2494	0.0000	0.0000	0.0000	0.0000	7.2494
CENTRAL POINT CITY	5.8328	0.0000	0.0000	4.4699	0.0000	0.0000	0.0000	0.0000	4.4699
EAGLE POINT CITY	2.4584	0.0000	0.0000	2.4584	0.0000	0.0000	0.0000	0.8603	3.3187
GOLD HILL CITY	1.6792	1.1127	0.0000	1.6792	1.1127	0.0000	0.0000	0.9478	3.7397
JACKSONVILLE CITY	1.8417	0.0000	0.0000	1.8417	0.0000	0.0000	0.0000	1.1387	2.9804
MEDFORD CITY	5.2953	0.0000	0.0000	5.2953	0.0000	0.0000	0.0000	0.0974	5.3927

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
PHOENIX CITY	3.6463	1.7200	0.0000	3.6463	1.7200	0.0000	0.0000	0.5812	5.9475
ROGUE RIVER CITY	3.1492	0.0000	0.0000	3.1492	0.0000	0.0000	0.0000	0.6096	3.7588
SHADY COVE CITY	0.5474	0.4384	0.0000	0.5474	0.4384	0.0000	0.0000	0.5373	1.5231
TALENT CITY	3.2316	0.0000	0.0000	3.2316	0.0000	0.0000	0.0000	0.0000	3.2316
MEDFORD UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4876	0.0000	0.4876
TALENT UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6736	0.0000	0.6736
JACKSON COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2880	0.0000	0.2880

COUNTY: JEFFERSON

JEFFERSON COUNTY	3.5662	0.9100	0.0017	3.5645	0.9100	0.0000	0.0000	0.8383	5.3128
CROOKED RIVER RANCH J ROAD	0.8140	0.0000	0.0000	0.8140	0.0000	0.0000	0.0000	0.0000	0.8140
CAMP SHERMAN 18 ROAD	0.1389	0.2091	0.0000	0.1389	0.2091	0.0000	0.0000	0.0000	0.3480
JEFFERSON COUNTY LIBRARY	0.4349	0.0000	0.0000	0.4349	0.0000	0.0000	0.0000	0.0000	0.4349
DESCHUTES 1 JT RFPD	1.7542	0.0000	0.0000	1.7542	0.0000	0.0000	0.0000	0.0000	1.7542
SISTERS CAMP SHERMAN JT RFPD	2.7317	0.0000	0.0000	2.7317	0.0000	0.0000	0.0000	0.0000	2.7317
CROOKED RIVER RANCH JT RFPD	1.8379	0.0000	0.0000	1.8379	0.0000	0.0000	0.0000	0.0000	1.8379
JEFFERSON CO RFPD	1.1847	0.0000	0.0000	1.1847	0.0000	0.0000	0.0000	0.2792	1.4639
MT. VIEW HOSPITAL	0.2508	0.0000	0.0000	0.2508	0.0000	0.0000	0.0000	0.1418	0.3926
DESCHUTES CO OPERATION 911	0.1618	0.0000	0.0000	0.1618	0.0000	0.0000	0.0000	0.0000	0.1618
REDMOND 2J SCHOOL	5.0251	0.0000	0.0000	5.0251	0.0000	0.0000	0.0000	1.5454	6.5705
SISTERS 6J (1989 BOND)	4.0997	0.7500	0.0000	4.0997	0.7500	0.0000	0.0000	1.8894	6.7391
CULVER 4 SCHOOL	4.8766	0.0000	0.0000	4.8766	0.0000	0.0000	0.0000	0.0000	4.8766
CULVER 4 SCHOOL (1994 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	4.7953	4.7953
ASHWOOD 8 SCHOOL	5.1380	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BLACK BUTTE 41 SCHOOL	3.0137	0.0000	0.0000	3.0100	0.0000	0.0000	0.0000	0.0000	3.0100
MADRAS 509J SCHOOL	4.5871	0.0000	0.0000	4.5871	0.0000	0.0000	0.0000	3.2599	7.8470
DESCHUTES ESD	0.0964	0.0000	0.0000	0.0964	0.0000	0.0000	0.0000	0.0000	0.0964
JEFFERSON ESD	0.2398	0.0000	0.0000	0.2398	0.0000	0.0000	0.0000	0.0000	0.2398
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1229	0.7433
CULVER CITY	6.2643	0.0000	0.0000	6.2643	0.0000	0.0000	0.0000	0.3385	6.6028
MADRAS CITY	4.1262	0.0000	0.0000	4.1262	0.0000	0.0000	0.0000	0.4902	4.6164
METOLIUS CITY	3.6296	0.0000	0.0000	3.6296	0.0000	0.0000	0.0000	0.8341	4.4637

COUNTY: JOSEPHINE

JOSEPHINE COUNTY	0.5867	0.1300	0.0003	0.5864	0.1300	0.0000	0.0000	0.2090	0.9254
JOSEPHINE CO EXTENSION	0.0459	0.0000	0.0000	0.0459	0.0000	0.0000	0.0000	0.0000	0.0459
ILLINOIS VALLEY 1 RFPD	1.8701	0.0000	0.0000	1.8701	0.0000	0.0000	0.0000	0.0000	1.8701
WILLIAMS RFPD	1.0552	0.0000	0.0000	1.0552	0.0000	0.0000	0.0000	0.0000	1.0552
WOLF CREEK RFPD	2.1865	0.0000	0.0000	2.1865	0.0000	0.0000	0.0000	0.0000	2.1865
APPLEGATE VALLEY JT RFPD	1.6787	1.0000	0.0000	1.6787	1.0000	0.0000	0.0000	0.0000	2.6787
GRANTS PASS 7 SCHOOL	4.5248	0.0000	0.0000	4.5248	0.0000	0.0000	0.0000	2.5327	7.0575
THREE RIVERS 40J SCHOOL	3.7262	0.0000	0.0000	3.7262	0.0000	0.0000	0.0000	0.7322	4.4584
JACKSON ESD	0.3524	0.0000	0.0000	0.3524	0.0000	0.0000	0.0000	0.0000	0.3524
ROGUE COMMUNITY COLLEGE	0.5128	0.0000	0.0000	0.5128	0.0000	0.0000	0.0000	0.0000	0.5128
CAVE JUNCTION CITY	1.8959	0.0000	0.0000	1.8959	0.0000	0.0000	0.0000	0.1528	2.0487
GRANTS PASS CITY	4.1335	0.8500	0.0000	4.1335	0.8500	0.0000	0.0000	0.0000	4.9835

COUNTY: KLAMATH

KLAMATH COUNTY	1.7326	0.0000	0.0048	1.7278	0.0000	0.0000	0.0000	0.7453	2.4731
BONANZA BIG SPRINGS PARK & REC	0.1769	0.0000	0.0000	0.1769	0.0000	0.0000	0.0000	0.0000	0.1769
MALIN PARK & REC	1.2834	0.0000	0.0000	1.2834	0.0000	0.0000	0.0000	0.0000	1.2834
MERRILL PARK & REC	0.8202	0.0000	0.0000	0.8202	0.0000	0.0000	0.0000	0.0000	0.8202
POE VALLEY PARK & REC	0.2544	0.0000	0.0000	0.2544	0.0000	0.0000	0.0000	0.0000	0.2544

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	LEVY RATE		
WIARD PARK & REC	0.2161	0.0000	0.0000	0.2161	0.0000	0.0000	0.0000	0.0000	0.2161
NIMROD RIVER PARK ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
KENO PINES ROAD	2.0114	0.0000	0.0000	2.0114	0.0000	0.0000	0.0000	0.0000	2.0114
JACK PINE VILLAGE ROAD	0.0000	1.3100	0.0000	0.0000	1.3100	0.0000	0.0000	0.0000	1.3100
KLAMATH RIVER ACRES ROAD	1.5621	0.0000	0.0000	1.5621	0.0000	0.0000	0.0000	0.0000	1.5621
RIVER PINES ESTATE ROAD	1.4276	0.0000	0.0000	1.4276	0.0000	0.0000	0.0000	0.0000	1.4276
SUN FOREST ESTATES ROAD	1.1280	0.0000	0.0000	1.1280	0.0000	0.0000	0.0000	0.0000	1.1280
SPRAGUE RIVER PINES ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RAINBOW PARK ROAD	1.6658	0.0000	0.0000	1.6658	0.0000	0.0000	0.0000	0.0000	1.6658
WOODLAND PARK ROAD	1.0654	0.0000	0.0000	1.0654	0.0000	0.0000	0.0000	0.0000	1.0654
YONNA WOODS ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TWO RIVERS NORTH ROAD	0.9922	1.4095	0.0000	0.9922	1.4095	0.0000	0.0000	0.0000	2.4017
GOLDFINCH ROAD	2.7952	0.0000	0.0000	2.7952	0.0000	0.0000	0.0000	0.0000	2.7952
PINE GROVE HIGHLAND ROAD	1.6482	0.0000	0.0000	1.6482	0.0000	0.0000	0.0000	0.0000	1.6482
ANTELOPE MEADOWS ROAD	1.5571	0.0000	0.0000	1.5571	0.0000	0.0000	0.0000	0.0000	1.5571
KLAMATH FOREST ESTATES ROAD	2.7820	0.0000	0.0000	2.7820	0.0000	0.0000	0.0000	0.0000	2.7820
VALLEY ACRES ROAD	1.7158	0.0000	0.0000	1.7158	0.0000	0.0000	0.0000	0.0000	1.7158
CEDAR TRAILS ROAD	1.1206	0.0000	0.0000	1.1206	0.0000	0.0000	0.0000	0.0000	1.1206
BLY SANITARY	1.6015	0.0000	0.0000	1.6015	0.0000	0.0000	0.0000	0.0000	1.6015
CRESCENT SANITARY	1.0321	0.0000	0.0000	1.0321	0.0000	0.0000	0.0000	0.0000	1.0321
SOUTH SUBURBAN SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MODOC POINT SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NIMROD PARK SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BLY WATER	1.4626	0.0000	0.0000	1.4626	0.0000	0.0000	0.0000	3.6161	5.0787
PINE GROVE WATER	2.5000	0.0000	0.0000	2.2500	0.0000	0.0000	0.0000	0.0000	2.2500
MOYINA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
KLAMATH COUNTY DRAINAGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BASIN VIEW DRAINAGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BLY VECTOR CONTROL	1.7031	0.0000	0.0000	1.7031	0.0000	0.0000	0.0000	0.0000	1.7031
BONANZA VECTOR	0.8796	0.0000	0.0000	0.8796	0.0000	0.0000	0.0000	0.0000	0.8796
CHILOQUIN VECTOR	0.1807	0.0000	0.0000	0.1807	0.0000	0.0000	0.0000	0.0000	0.1807
KLAMATH VECTOR	0.1805	0.0000	0.0000	0.1805	0.0000	0.0000	0.0000	0.0000	0.1805
POE VALLEY VECTOR	1.8726	0.0000	0.0000	1.8726	0.0000	0.0000	0.0000	0.0000	1.8726
BASIN TRANSIT	0.4822	0.0000	0.0000	0.4822	0.0000	0.0000	0.0000	0.0000	0.4822
KLAMATH COUNTY LIBRARY	0.4900	0.0000	0.0000	0.4900	0.0000	0.0000	0.0000	0.0000	0.4900
BONANZA CEMETERY	0.0968	0.0000	0.0000	0.0968	0.0000	0.0000	0.0000	0.0000	0.0968
MALIN CEMETERY	0.1000	0.0000	0.0000	0.1000	0.0000	0.0000	0.0000	0.0000	0.1000
MERRILL CEMETERY	0.1100	0.0000	0.0000	0.1100	0.0000	0.0000	0.0000	0.0000	0.1100
MT. LAKE CEMETERY	0.1041	0.0000	0.0000	0.1041	0.0000	0.0000	0.0000	0.0000	0.1041
LAPINE RFPD	1.5397	0.6432	0.0000	1.5397	0.6432	0.0000	0.0000	0.2605	2.4434
BONANZA RFPD	0.6202	0.0000	0.0000	0.6202	0.0000	0.0000	0.0000	0.0000	0.6202
CHEMULT RFPD	2.2397	0.0000	0.0000	2.2397	0.0000	0.0000	0.0000	0.0000	2.2397
CRESCENT RFPD	1.6326	0.0000	0.0000	1.6326	0.0000	0.0000	0.0000	0.0000	1.6326
HARRIMAN RFPD	1.1866	0.0000	0.0000	1.1866	0.0000	0.0000	0.0000	0.0000	1.1866
KENO RFPD	1.6149	0.0000	0.0000	1.6149	0.0000	0.0000	0.0000	0.0000	1.6149
MALIN RFPD	0.3948	0.0000	0.0000	0.3948	0.0000	0.0000	0.0000	0.0000	0.3948
KLAMATH 4 RFPD	1.1013	0.0000	0.0000	1.1013	0.0000	0.0000	0.0000	0.0000	1.1013
KLAMATH 1 RFPD	2.8822	0.0000	0.0000	2.8822	0.0000	0.0000	0.0000	0.0000	2.8822
MERRILL RFPD	0.3948	0.0000	0.0000	0.3948	0.0000	0.0000	0.0000	0.0000	0.3948
BLY RFPD	2.8261	0.0000	0.0000	2.8261	0.0000	0.0000	0.0000	0.0000	2.8261
KLAMATH 5 RFPD	1.9583	0.0000	0.0000	1.9583	0.0000	0.0000	0.0000	0.0000	1.9583
NORTH KLAMATH CO RFPD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CRESCENT-ODELL LAKES RFPD	2.2470	0.0000	0.0000	2.2470	0.0000	0.0000	0.0000	0.4469	2.6939
CHILOQUIN RFPD	0.9040	0.0000	0.0000	0.9040	0.0000	0.0000	0.0000	0.0000	0.9040
KLAMATH 3 RFPD	0.9869	0.0000	0.0000	0.9869	0.0000	0.0000	0.0000	0.0000	0.9869
KLAMATH CO EMERGENCY COMM	0.1541	0.0000	0.0000	0.1541	0.0000	0.0000	0.0000	0.0000	0.1541
KLAMATH FALLS 1 SCHOOL	3.1127	0.0000	0.0000	3.1127	0.0000	0.0000	0.0000	0.0000	3.1127
KLAMATH CITY HIGH	1.0375	0.0000	0.0000	1.0375	0.0000	0.0000	0.0000	0.0000	1.0375
KLAMATH COUNTY SCHOOLS	4.0519	0.0000	0.0000	4.0519	0.0000	0.0000	0.0000	0.0000	4.0519

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
KLAMATH COUNTY ELEMENTARY	2.7012	0.0000	0.0000	2.7013	0.0000	0.0000	0.0000	0.0000	2.7013
JACKSON ESD	0.3524	0.0000	0.0000	0.3524	0.0000	0.0000	0.0000	0.0000	0.3524
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1229	0.7433
KLAMATH COMMUNITY COLLEGE	0.4117	0.0000	0.0000	0.4117	0.0000	0.0000	0.0000	0.0000	0.4117
BONANZA CITY	1.7706	0.0000	0.0000	1.7706	0.0000	0.0000	0.0000	0.0000	1.7706
CHILOQUIN CITY	5.2766	0.0000	0.0000	5.2766	0.0000	0.0000	0.0000	0.0000	5.2766
KLAMATH FALLS CITY	5.4423	0.3223	0.0000	5.4423	0.3222	0.0000	0.0000	0.0000	5.7645
MALIN CITY	5.0642	0.0000	0.0000	5.0642	0.0000	0.0000	0.0000	0.0000	5.0642
MERRILL CITY	3.1210	0.0000	0.0000	3.1210	0.0000	0.0000	0.0000	0.0000	3.1210
KLAMATH FALLS UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2646	0.0000	0.2646

COUNTY: LAKE

LAKE COUNTY	3.7619	0.0000	0.0147	3.7472	0.0000	0.0000	0.0000	0.0000	3.7472
CHRISTMAS VALLEY PARK & REC	2.0019	0.0000	0.0000	2.0019	0.0000	0.0000	0.0000	0.0000	2.0019
LAKEVIEW SUB DOM WATER	2.1171	0.0000	0.0000	2.1171	0.0000	0.0000	0.0000	1.5647	3.6818
CHRISTMAS VALLEY WATER	1.3392	0.0000	0.0000	1.3392	0.0000	0.0000	0.0000	0.4566	1.7958
LAKE COUNTY EXTENSION	0.2392	0.0000	0.0000	0.2392	0.0000	0.0000	0.0000	0.0000	0.2392
LAKE COUNTY LIBRARY	0.4546	0.0000	0.0000	0.4546	0.0000	0.0000	0.0000	0.0000	0.4546
LAKE COUNTY CEMETERY	0.2289	0.0000	0.0000	0.2289	0.0000	0.0000	0.0000	0.0000	0.2289
CHRISTMAS VALLEY RFPD	2.2278	0.0000	0.0000	2.2278	0.0000	0.0000	0.0000	0.0000	2.2278
LAKEVIEW SUBURBAN RFPD	0.8342	0.0000	0.0000	0.8342	0.0000	0.0000	0.0000	0.0000	0.8342
NEW PINE CREEK RFPD	2.5355	0.0000	0.0000	2.5355	0.0000	0.0000	0.0000	0.0000	2.5355
SILVER LAKE RFPD	1.1763	1.2564	0.0000	1.1763	1.2300	0.0000	0.0000	0.0000	2.4063
THOMAS CREEK-WESTSIDE RFPD	0.9054	0.0000	0.0000	0.9054	0.0000	0.0000	0.0000	0.0000	0.9054
LAKE COUNTY HEALTH	2.0311	0.0000	0.0000	2.0311	0.0000	0.0000	0.0000	0.0000	2.0311
NORTH LAKE HEALTH	0.8500	0.0000	0.0000	0.8500	0.0000	0.0000	0.0000	0.0000	0.8500
LAKEVIEW 7 SCHOOL	4.5724	0.0000	0.0000	4.5724	0.0000	0.0000	0.0000	0.0000	4.5724
PAISLEY 11 SCHOOL	4.5517	0.0000	0.0000	4.5517	0.0000	0.0000	0.0000	0.7665	5.3182
NORTH LAKE 14 SCHOOL	3.8550	0.0000	0.0000	3.8550	0.0000	0.0000	0.0000	2.5241	6.3791
PLUSH 18 SCHOOL	2.5416	0.0000	0.0000	2.5416	0.0000	0.0000	0.0000	0.0000	2.5416
ADEL 21 SCHOOL	4.3686	0.0000	0.0000	4.3686	0.0000	0.0000	0.0000	0.0000	4.3686
LAKE ESD	0.6364	0.0000	0.0000	0.6364	0.0000	0.0000	0.0000	0.0000	0.6364
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1229	0.7433
LAKEVIEW CITY	6.5437	0.0000	0.0000	6.5437	0.0000	0.0000	0.0000	2.6201	9.1638
PAISLEY CITY	1.5739	0.0000	0.0000	1.5739	0.0000	0.0000	0.0000	1.4274	3.0013

COUNTY: LANE

LANE COUNTY	1.2793	0.0000	0.0081	1.2712	0.0000	0.0000	0.0000	0.1666	1.4378
RIVER ROAD PARK & REC	3.0559	0.0000	0.0000	3.0559	0.0000	0.0000	0.0000	0.4617	3.5176
WILLAMALANE PARK & REC	1.9732	0.0000	0.0000	1.9732	0.0000	0.0259	0.0000	0.4212	2.4203
SIUSLAW PORT	0.1474	0.0000	0.0000	0.1474	0.0000	0.0000	0.0000	0.0000	0.1474
BLUE RIVER WATER	0.9488	0.0000	0.0000	0.9488	0.0000	0.0000	0.0000	0.0000	0.9488
GLENWOOD WATER	4.1425	0.0000	0.0000	1.8983	0.0000	0.0000	0.0000	0.0000	1.8983
HECETA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2202	0.2202
MARCOLA WATER	0.4037	0.0000	0.0000	0.4037	0.0000	0.0000	0.0000	0.0000	0.4037
RAINBOW WATER AND FIRE	2.0631	1.0324	0.0000	2.0631	1.0324	0.0000	0.0000	0.0000	3.0955
RIVER ROAD WATER	1.9694	0.0000	0.0000	1.9694	0.0000	0.0000	0.0000	0.0000	1.9694
MCKENZIE PALISADES WATER	0.3620	0.0000	0.0000	0.3620	0.0000	0.3349	0.0000	0.0000	0.6969
JUNCTION CITY J WATER CONTROL	0.2523	0.0000	0.0000	0.2523	0.0000	0.0000	0.0000	0.0716	0.3239
RIVER ROAD SUB 1 WATER CONTROL	0.2796	0.0000	0.0000	0.2796	0.0000	0.0000	0.0000	0.0000	0.2796
METRO WASTE WATER SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
FERN RIDGE LIBRARY	0.3824	0.1800	0.0000	0.3824	0.1800	0.0000	0.0000	0.0000	0.5624
EMERALD PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SIUSLAW PUBLIC LIBRARY	0.5163	0.0000	0.0000	0.5163	0.0000	0.0000	0.0000	0.1065	0.6228
BAILLEY-SPENCER RFPD	2.3930	0.0000	0.0000	2.3930	0.0000	0.0000	0.0000	0.0000	2.3930

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	LEVY RATE		
COBURG RFPD	1.3277	0.0000	0.0000	1.3277	0.0000	0.0000	0.0000	0.0000	1.3277
CRESWELL RFPD	1.0180	0.0000	0.0000	1.0180	0.0000	0.0000	0.0000	0.0000	1.0180
DEXTER RFPD	1.4151	0.0000	0.0000	1.4151	0.0000	0.0000	0.0000	0.0000	1.4151
EUGENE 1 RFPD	2.5417	0.0000	0.0000	2.5417	0.0000	0.0000	0.0000	0.0000	2.5417
GOSHEN RFPD	1.7196	0.0000	0.0000	1.7196	0.0000	0.0000	0.0000	0.0000	1.7196
JUNCTION CITY RFPD	0.9844	0.0000	0.0000	0.9844	0.0000	0.0000	0.0000	0.0000	0.9844
LANE RURAL FIRE & RESCUE	2.1174	0.0000	0.0000	2.1174	0.0000	0.0000	0.0000	0.0000	2.1174
LOWELL RFPD	2.6970	0.0000	0.0000	2.6970	0.0000	0.0000	0.0000	0.8933	3.5903
MOHAWK VALLEY RFPD	1.9126	0.0000	0.0000	1.9126	0.0000	0.0000	0.0000	0.7658	2.6784
MONROE 5J RFPD	1.6854	0.0000	0.0000	1.6854	0.0000	0.0000	0.0000	0.5700	2.2554
PLEASANT HILL RFPD	1.1031	0.0000	0.0000	1.1031	0.0000	0.0000	0.0000	0.0000	1.1031
SANTA CLARA RFPD	1.0439	0.0000	0.0000	1.0439	0.0000	0.0000	0.0000	0.0000	1.0439
SIUSLAW 1J RFPD	1.5417	0.0000	0.0000	1.5417	0.0000	0.0000	0.0000	0.0000	1.5417
MAPLETON RFPD	1.3869	0.0000	0.0000	1.3869	0.0000	0.0000	0.0000	0.0000	1.3869
SOUTHERN LANE COUNTY RFPD	1.0476	0.0000	0.0000	1.0476	0.0000	0.0000	0.0000	0.0000	1.0476
SWISSHOME RFPD	2.1452	0.0000	0.0000	2.1452	0.0000	0.0000	0.0000	0.0000	2.1452
WILLAKENZIE RFPD	3.0669	0.0000	0.0000	1.8796	0.0000	0.0000	0.0000	0.0000	1.8796
ZUMWALT RFPD	2.3419	0.0000	0.0000	2.3419	0.0000	0.0000	0.0000	0.0000	2.3419
MCKENZIE RFPD	1.6106	0.7000	0.0000	1.6106	0.7000	0.0000	0.0000	0.0000	2.3106
LORANE RFPD	2.2952	0.0000	0.0000	2.2952	0.0000	0.0000	0.0000	0.7274	3.0226
LAKE CREEK RFPD (LANE)	3.0757	0.0000	0.0000	3.0757	0.0000	0.0000	0.0000	0.0000	3.0757
UPPER MCKENZIE RFPD	1.1951	0.0000	0.0000	1.1951	0.0000	0.0000	0.0000	0.0000	1.1951
LANE COUNTY 1 RFPD	1.9848	0.0000	0.0000	1.9848	0.0000	0.0000	0.0000	0.0000	1.9848
WESTERN LANE AMBULANCE	0.3198	0.0000	0.0000	0.3198	0.0000	0.0000	0.0000	0.0000	0.3198
ALSEA 7J SCHOOL	5.0811	0.0000	0.0000	5.0811	0.0000	0.0000	0.0000	0.3344	5.4155
MONROE 1J SCHOOL	4.6341	0.0000	0.0000	4.6341	0.0000	0.0000	0.0000	1.0944	5.7285
PLEASANT HILL 1 SCHOOL	4.6414	0.0000	0.0000	4.6414	0.0000	0.0000	0.0000	2.1504	6.7918
EUGENE 4J SCHOOL	4.7485	1.5000	0.0000	4.7485	1.5000	0.0000	0.0000	1.4770	7.7255
SPRINGFIELD 19 SCHOOL	4.6412	0.0000	0.0000	4.6412	0.0000	0.0000	0.0000	0.8798	5.5210
FERN RIDGE 28J SCHOOL	4.8240	0.0000	0.0000	4.8240	0.0000	0.0000	0.0000	2.5238	7.3478
MAPLETON 32 SCHOOL	4.8917	0.0000	0.0000	4.8917	0.0000	0.0000	0.0000	0.0000	4.8917
CRESWELL 40 SCHOOL	4.6426	0.0000	0.0000	4.6426	0.0000	0.0000	0.0000	3.5577	8.2003
SOUTH LANE 45J SCHOOL	4.7532	0.0000	0.0000	4.7532	0.0000	0.0000	0.0000	2.1035	6.8567
BETHEL 52 SCHOOL	4.5067	0.0000	0.0000	4.5067	0.0000	0.0000	0.0000	2.7516	7.2583
CROW-APPLEGATE-LORANE 66 SCHOOL	4.9255	1.5000	0.0000	4.9255	1.5000	0.0000	0.0000	1.4167	7.8422
MCKENZIE 68 SCHOOL	4.6915	0.0000	0.0000	4.6915	0.0000	0.0000	0.0000	2.3312	7.0227
JUNCTION 69 SCHOOL	4.5604	0.0000	0.0000	4.5604	0.0000	0.0000	0.0000	1.4814	6.0418
LOWELL 71 SCHOOL	5.0409	0.0000	0.0000	5.0409	0.0000	0.0000	0.0000	0.6131	5.6540
OAKRIDGE 76 SCHOOL	4.8223	0.0000	0.0000	4.8223	0.0000	0.0000	0.0000	1.4508	6.2731
MARCOLA 79J SCHOOL	4.6687	0.0000	0.0000	4.6687	0.0000	0.0000	0.0000	0.0000	4.6687
BLACHLY 90 SCHOOL	5.1023	0.0000	0.0000	5.1023	0.0000	0.0000	0.0000	0.0000	5.1023
SIUSLAW 97J SCHOOL	3.8928	0.0000	0.0000	3.8928	0.0000	0.0000	0.0000	1.5368	5.4296
LINCOLN CU SCHOOL	4.9092	0.0000	0.0000	4.9092	0.0000	0.0000	0.0000	1.0229	5.9321
HARRISBURG 7J SCHOOL	4.6552	0.0000	0.0000	4.6552	0.0000	0.0000	0.0000	2.3040	6.9592
HARRISBURG 7J (WYATT 63 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7066	0.7066
LANE ESD	0.2232	0.0000	0.0000	0.2232	0.0000	0.0000	0.0000	0.0000	0.2232
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000	0.3049
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.2648	0.8839
COBURG CITY	3.7506	0.0000	0.0000	3.7506	0.0000	0.0000	0.0000	0.0000	3.7506
COTTAGE GROVE CITY	7.2087	0.0000	0.0000	7.2087	0.0000	0.0000	0.0000	0.0000	7.2087
CRESWELL CITY	2.6705	0.0000	0.0000	2.6705	0.0000	0.0000	0.0000	0.0000	2.6705
EUGENE CITY	7.0058	0.4697	0.0000	7.0058	0.4697	0.0000	0.0000	0.4952	7.9707
FLORENCE CITY	2.8610	0.0000	0.0000	2.8610	0.0000	0.0000	0.0000	0.6651	3.5261
JUNCTION CITY	6.0445	0.0000	0.0000	6.0445	0.0000	0.0000	0.0000	0.0000	6.0445
LOWELL CITY	2.1613	0.0000	0.0000	2.1613	0.0000	0.0000	0.0000	0.1735	2.3348
OAKRIDGE CITY	7.1996	0.0000	0.0000	7.1996	0.0000	0.0000	0.0000	0.5822	7.7818
SPRINGFIELD CITY	4.7403	0.0000	0.0000	4.7403	0.0000	0.0000	0.0000	0.4111	5.1514
VENETA CITY	5.6364	0.0000	0.0000	5.6364	0.0000	0.0000	0.0000	0.6794	6.3158
WEST FIR CITY	9.3036	0.0000	0.0000	9.3035	0.0000	0.0000	0.0000	0.0000	9.3035

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
EUGENE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2246	0.0000	0.2246
COUNTY: LINCOLN									
LINCOLN COUNTY	2.8202	0.0000	0.0256	2.7946	0.0000	0.0000	0.0000	0.1582	2.9528
ALSEA PORT	0.0333	0.0000	0.0000	0.0333	0.0000	0.0000	0.0000	0.0000	0.0333
NEWPORT PORT	0.0609	0.0000	0.0000	0.0609	0.0000	0.0000	0.0000	0.4854	0.5463
TOLEDO PORT	0.2345	0.0000	0.0000	0.2345	0.0000	0.0000	0.0000	0.0000	0.2345
WINDY BEND SPECIAL ROAD	0.2095	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SANDPIPER VILLAGE ROAD	0.5676	0.0000	0.0000	0.5676	0.0000	0.0000	0.0000	0.0000	0.5676
BAYSHORE ROAD	0.5064	0.0000	0.0000	0.5064	0.0000	0.0000	0.0000	0.0000	0.5064
GLENEDEN BEACH ROAD	0.2258	0.0000	0.0000	0.2258	0.0000	0.0000	0.0000	0.0000	0.2258
LAKE POINT ROAD	0.4669	0.0000	0.0000	0.4669	0.0000	0.0000	0.0000	0.0000	0.4669
LITTLE SWITZERLAND ROAD	2.1525	0.0000	0.0000	2.1525	0.0000	0.0000	0.0000	0.0000	2.1525
PANTHER CREEK ROAD	0.8608	0.0000	0.0000	0.8608	0.0000	0.0000	0.0000	0.0000	0.8608
WALDPORT 3 ROAD	0.6960	0.0000	0.0000	0.6960	0.0000	0.0000	0.0000	0.0000	0.6960
WESTWOOD ROAD	0.7250	0.0000	0.0000	0.7250	0.0000	0.0000	0.0000	0.0000	0.7250
BEAR VALLEY SPEC RD DIST	1.5000	0.0000	0.0000	1.5000	0.0000	0.0000	0.0000	0.0000	1.5000
CALIFORNIA ST. RD DIST	0.8500	0.0000	0.0000	0.8500	0.0000	0.0000	0.0000	0.0000	0.8500
PACIFIC SHORES ROAD	0.8125	0.0000	0.0000	0.8125	0.0000	0.0000	0.0000	0.0000	0.8125
FOR FAR ROAD	0.8966	0.0000	0.0000	0.8966	0.0000	0.0000	0.0000	0.0000	0.8966
LOST CREEK PARK ROAD	1.6015	0.0000	0.0000	1.6015	0.0000	0.0000	0.0000	0.0000	1.6015
SURFLAND 1 ROAD	0.3458	0.0000	0.0000	0.3458	0.0000	0.0000	0.0000	0.0000	0.3458
BOULDER CREEK RETREAT ROAD	1.4585	0.0000	0.0000	1.4585	0.0000	0.0000	0.0000	0.0000	1.4585
MAKAI SPECIAL ROAD	1.0534	0.0000	0.0000	1.0534	0.0000	0.0000	0.0000	0.0000	1.0534
STARR CREEK ROAD	0.9978	0.0000	0.0000	0.9978	0.0000	0.0000	0.0000	0.0000	0.9978
PETERSON PARK ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ECHO MTN PARK ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BELLE MER SIGL TRACT ROAD	0.0000	0.6100	0.0000	0.0000	0.6100	0.0000	0.0000	0.0000	0.6100
CORONADO SHORES ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MIROCO ROAD	0.4097	0.0000	0.0000	0.4097	0.0000	0.0000	0.0000	0.0000	0.4097
IDAHO POINT SPECIAL ROAD	1.0000	0.0000	0.0000	1.0000	0.0000	0.0000	0.0000	0.0000	1.0000
SALMON RIVER PARK SPEC ROAD	1.2000	0.0000	0.0000	1.2000	0.0000	0.0000	0.0000	0.0000	1.2000
GLENEDEN BEACH SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ROADS END SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0428	0.0428
SILETZ KEYS SANITARY	1.7346	0.0000	0.0000	1.5731	0.0000	0.0000	0.0000	1.7654	3.3385
SALISHAN SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SAL-LA-SEA SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CARMEL-FOUL SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OLALLA ACRES SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BEVERLY BEACH WATER	0.8626	0.0000	0.0000	0.8626	0.0000	0.0000	0.0000	0.1398	1.0024
KERNVL-GNDL BCH-LNCLN WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1877	0.1877
OTTER ROCK WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PANTHER CREEK WATER	1.1397	0.0000	0.0000	1.1397	0.0000	0.0000	0.0000	0.0000	1.1397
SEAL ROCK WATER	0.1259	0.0000	0.0000	0.1259	0.0000	0.0000	0.0000	0.1577	0.2836
SW LINCOLN WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ROADS END WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LOWER SILETZ WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6618	0.6618
CAR-MEL BEACH WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEVILS LAKE WID (OUT)	0.1280	0.0000	0.0000	0.1280	0.0000	0.0000	0.0000	0.0000	0.1280
DEVILS LAKE WID (IN)	0.2499	0.0000	0.0000	0.2499	0.0000	0.0000	0.0000	0.0000	0.2499
LINCOLN CO EXTENSION	0.0451	0.0000	0.0000	0.0451	0.0000	0.0000	0.0000	0.0000	0.0451
LINCOLN CO WASTE DISPOSAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LINCOLN COUNTY LIBRARY	0.2465	0.0000	0.0000	0.2465	0.0000	0.0000	0.0000	0.0000	0.2465
LINCOLN COUNTY TRANSPORTATION	0.0974	0.0000	0.0000	0.0974	0.0000	0.0000	0.0000	0.0000	0.0974
ALSEA 7J RFPD	1.1363	0.0000	0.0000	1.1363	0.0000	0.0000	0.0000	0.0000	1.1363
DEPOE BAY RFPD	0.8323	0.0000	0.0000	0.8323	0.0000	0.0000	0.0000	0.0000	0.8323
NEWPORT RFPD	0.9634	0.0000	0.0000	0.8762	0.0000	0.0000	0.0000	0.0000	0.8762

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	LEVY RATE		RATE USED
SEAL ROCK RFPD	0.4634	0.0000	0.0000	0.4634	0.0000	0.0000	0.0000	0.0000	0.4634
NORTH LINCOLN JT FIRE & RESCUE	0.6783	0.0000	0.0000	0.6783	0.0000	0.0000	0.0000	0.2096	0.8879
TOLEDO RFPD	1.0522	0.0000	0.0000	1.0522	0.0000	0.0000	0.0000	0.0000	1.0522
YACHATS RFPD	0.2896	0.6100	0.0000	0.2896	0.6100	0.0000	0.0000	0.0000	0.8996
SILETZ RFPD	1.3331	0.0000	0.0000	1.3331	0.0000	0.0000	0.0000	0.0000	1.3331
CENTRAL OREGON COAST RFPD	0.8209	0.0000	0.0000	0.8209	0.0000	0.0000	0.0000	0.0000	0.8209
NORTH LINCOLN HOSPITAL	0.5184	0.0000	0.0000	0.5184	0.0000	0.0000	0.0000	0.0000	0.5184
PACIFIC COMMUNITIES HOSPITAL	0.3625	0.0000	0.0000	0.3625	0.0000	0.0000	0.0000	0.2691	0.6316
LINCOLN CU SCHOOL	4.9092	0.0000	0.0000	4.9092	0.0000	0.0000	0.0000	1.0229	5.9321
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000	0.3049
OREGON COAST COMMUNITY COLLEGE	0.1757	0.0000	0.0000	0.1757	0.0000	0.0000	0.0000	0.0000	0.1757
DEPOE BAY CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7624	0.7624
LINCOLN CITY	4.0996	0.0000	0.0000	4.0996	0.0000	0.0000	0.0000	0.4534	4.5530
NEWPORT CITY	5.5938	0.0000	0.0000	5.5938	0.0000	0.0000	0.0000	1.9476	7.5414
SILETZ CITY	0.2376	0.0000	0.0000	0.2376	0.0000	0.0000	0.0000	0.0000	0.2376
TOLEDO CITY	5.1800	0.0000	0.0000	5.1800	0.0000	0.0000	0.0000	0.2927	5.4727
WALDPORT CITY	2.3328	0.0000	0.0000	2.3328	0.0000	0.0000	0.0000	1.1447	3.4775
YACHATS CITY	0.1717	0.0000	0.0000	0.1717	0.0000	0.0000	0.0000	0.8961	1.0678

COUNTY: LINN

LINN COUNTY	1.2736	1.7354	0.0157	1.2579	1.7353	0.0000	0.0000	0.0908	3.0840
JEFFERSON PARK & REC	0.2914	0.0000	0.0000	0.2914	0.0000	0.0000	0.0000	0.0000	0.2914
LEBANON AQUATIC	0.2400	0.0000	0.0000	0.2400	0.0000	0.0000	0.0000	0.0000	0.2400
LYONS-MEHAMA J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9644	0.9644
SANTIAM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LINN SWCD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEVER-CONNOR WATER CONTROL	0.1614	0.0000	0.0000	0.1614	0.0000	0.0000	0.0000	0.0000	0.1614
NORTH LEBANON WATER CONTROL	0.1420	0.0000	0.0000	0.1420	0.0000	0.0000	0.0000	0.0000	0.1420
SOUTH SANTIAM J WATER CONTROL	1.0044	0.0000	0.0000	1.0044	0.0000	0.0000	0.0000	0.0000	1.0044
GRAND PRAIRIE WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GRAND PRAIRIE WATER CONTROL II	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LITTLE MUDDY CREEK	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OAKVILLE COMMUNITY CENTER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CHEMEKETA LIBRARY	0.0818	0.0000	0.0000	0.0818	0.0000	0.0000	0.0000	0.0000	0.0818
EMERALD PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SWEET HOME CEMETERY	0.2166	0.0000	0.0000	0.2166	0.0000	0.0000	0.0000	0.0000	0.2166
CORVALLIS 1J RFPD	2.1140	0.0000	0.0000	2.1140	0.0000	0.0000	0.0000	0.0000	2.1140
MOHAWK VALLEY RFPD	1.9126	0.0000	0.0000	1.9126	0.0000	0.0000	0.0000	0.7658	2.6784
ALBANY 1 RFPD	2.1500	0.0000	0.0000	1.5692	0.0000	0.0000	0.0000	0.0000	1.5692
BROWNSVILLE 2 RFPD	1.1985	0.0000	0.0000	1.1985	0.0000	0.0000	0.0000	1.0290	2.2275
HALSEY-SHEDD 5 RFPD	0.9894	0.0000	0.0000	0.9894	0.0000	0.0000	0.0000	0.0000	0.9894
HARRISBURG 6 RFPD	1.1299	0.0000	0.0000	1.1299	0.0000	0.0000	0.0000	0.0000	1.1299
LEBANON 9 RFPD	2.2600	0.0000	0.0000	2.2600	0.0000	0.0000	0.0000	0.0000	2.2600
LYONS 10 RFPD	1.6469	0.0000	0.0000	1.6469	0.0000	0.0000	0.0000	0.8417	2.4886
SCIO 12 RFPD	1.2745	0.0000	0.0000	1.2745	0.0000	0.0000	0.0000	0.0000	1.2745
TANGENT 15 RFPD	2.5739	0.0000	0.0000	2.5739	0.0000	0.0000	0.0000	0.0000	2.5739
GATES 4J RFPD	1.3967	0.9033	0.0000	1.3967	0.9033	0.0000	0.0000	0.0000	2.3000
IDANHA 7J RFPD	1.6592	0.0000	0.0000	1.6592	0.0000	0.0000	0.0000	0.0000	1.6592
JEFFERSON 8J RFPD	1.1955	0.0000	0.0000	1.1955	0.0000	0.0000	0.0000	0.0000	1.1955
MILL CITY 11J RFPD	1.3048	0.6300	0.0000	1.3048	0.6300	0.0000	0.0000	0.4120	2.3468
SWEET HOME FIRE/AMBULANCE	1.5000	0.0000	0.0000	1.5000	0.0000	0.0000	0.0000	0.0000	1.5000
STAYTON 13J RFPD	1.3133	0.0000	0.0000	1.3133	0.0000	0.0000	0.0000	0.1393	1.4526
CORVALLIS 509J SCHOOL	4.4614	0.7820	0.0000	4.4614	0.7896	0.0000	0.0000	0.0000	5.2510
CORVALLIS 509J SCH (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2138	0.2138
EUGENE 4J SCHOOL	4.7485	1.5000	0.0000	4.7485	1.5000	0.0000	0.0000	1.4770	7.7255
MARCOLA 79J SCHOOL	4.6687	0.0000	0.0000	4.6687	0.0000	0.0000	0.0000	0.0000	4.6687
SWEET HOME 55 SCHOOL	5.0057	0.0000	0.0000	5.0057	0.0000	0.0000	0.0000	1.8407	6.8464

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL		
							LEVY RATE		
SCIO 95 SCHOOL	4.5080	0.0000	0.0000	4.5080	0.0000	0.0000	0.0000	0.0000	4.5080
SCIO 95 (SCIO 95 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.4184	1.4184
SANTIAM CANYON J SCHOOL	4.8880	0.0000	0.0000	4.8880	0.0000	0.0000	0.0000	0.0000	4.8880
CENTRAL LINN 552 SCHOOL	4.6179	0.0000	0.0000	4.6179	0.0000	0.0000	0.0000	0.8245	5.4424
LEBANON COMMUNITY 9 SCHOOL	4.9925	0.0000	0.0000	4.9925	0.0000	0.0000	0.0000	2.1522	7.1447
HARRISBURG 7 SCHOOL	4.6552	0.0000	0.0000	4.6552	0.0000	0.0000	0.0000	2.3040	6.9592
HARRISBURG 7 (WYATT BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7066	0.7066
JEFFERSON 14J SCHOOL	4.8468	0.0000	0.0000	4.8468	0.0000	0.0000	0.0000	1.2850	6.1318
NORTH SANTIAM 27J SCHOOL	4.3973	0.0000	0.0000	4.3973	0.0000	0.0000	0.0000	1.2963	5.6936
GREATER ALBANY 8J SCHOOL	4.5855	0.0000	0.0000	4.5855	0.0000	0.0000	0.0000	0.3976	4.9831
LANE ESD	0.2232	0.0000	0.0000	0.2232	0.0000	0.0000	0.0000	0.0000	0.2232
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000	0.3049
WILLAMETTE REGIONAL ESD	0.2788	0.0000	0.0000	0.2788	0.0000	0.0000	0.0000	0.0000	0.2788
CHEMEKETA COMMUNITY COLLEGE	0.6259	0.0000	0.0000	0.6259	0.0000	0.0000	0.0000	0.1354	0.7613
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.2648	0.8839
LINN-BENTON COMMUNITY COLLEGE	0.5019	0.0000	0.0000	0.5019	0.0000	0.0000	0.0000	0.1937	0.6956
ALBANY CITY	6.3984	0.0000	0.0000	6.3984	0.0000	0.0000	0.0000	0.9050	7.3034
BROWNSVILLE CITY	6.9597	0.0000	0.0000	6.9597	0.0000	0.0000	0.0000	1.0172	7.9769
GATES CITY	0.2824	0.0000	0.0000	0.2824	0.0000	0.0000	0.0000	0.3807	0.6631
HALSEY CITY	5.6014	0.0000	0.0000	5.6014	0.0000	0.0000	0.0000	2.8875	8.4889
HARRISBURG CITY	3.1875	0.0000	0.0000	3.1875	0.0000	0.0000	0.0000	1.4022	4.5897
IDANHA CITY	2.5029	0.0000	0.0000	2.5029	0.0000	0.0000	0.0000	0.0000	2.5029
LEBANON CITY	5.1364	0.0000	0.0000	5.1364	0.0000	0.0000	0.0000	0.9872	6.1236
LYONS CITY	1.8926	0.0000	0.0000	1.8926	0.0000	0.0000	0.0000	0.0000	1.8926
MILL CITY	4.1578	0.0000	0.0000	4.1578	0.0000	0.0000	0.0000	0.0000	4.1578
MILLERSBURG CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SCIO CITY	4.9057	0.0000	0.0000	4.9057	0.0000	0.0000	0.0000	0.0000	4.9057
SODAVILLE CITY	0.4552	0.0000	0.0000	0.4080	0.0000	0.0000	0.0000	0.0000	0.4080
SWEET HOME CITY	1.4157	6.2054	0.0000	1.4157	6.2053	0.0000	0.0000	0.1889	7.8099
TANGENT CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WATERLOO CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LEBANON UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3151	0.0000	0.3151
LEBANON UR SPECIAL LEVY II	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4212	0.0000	0.4212
HARRISBURG UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3064	0.0000	0.3064

COUNTY: MALHEUR

MALHEUR COUNTY	2.5823	0.0000	0.0000	2.5822	0.0000	0.0000	0.0000	0.3862	2.9684
JUNTURA 4 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DELL-BROGAN CEMETERY	0.5253	0.0000	0.0000	0.5253	0.0000	0.0000	0.0000	0.0000	0.5253
FAIRVIEW CEMETERY	0.1171	0.0000	0.0000	0.1171	0.0000	0.0000	0.0000	0.0000	0.1171
IRONSIDE CEMETERY	0.6616	0.0000	0.0000	0.6616	0.0000	0.0000	0.0000	0.0000	0.6616
JORDAN VALLEY CEMETERY	0.3780	0.0000	0.0000	0.3780	0.0000	0.0000	0.0000	0.0000	0.3780
OWYHEE CEMETERY	0.1208	0.0000	0.0000	0.1208	0.0000	0.0000	0.0000	0.0000	0.1208
VALLEY VIEW CEMETERY	0.3454	0.0000	0.0000	0.3454	0.0000	0.0000	0.0000	0.0000	0.3454
HILLTOP MEMORIAL CEMETERY	0.4080	0.0000	0.0000	0.4080	0.0000	0.0000	0.0000	0.0000	0.4080
ADRIAN RFPD	0.3699	0.0000	0.0000	0.3699	0.0000	0.0000	0.0000	0.3880	0.7579
NYSSA RFPD	0.3625	0.0000	0.0000	0.3625	0.0000	0.0000	0.0000	0.0000	0.3625
ONTARIO RFPD	0.6667	0.0000	0.0000	0.6667	0.0000	0.0000	0.0000	0.0000	0.6667
QUINN RFPD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ANNEX RFPD	0.4926	0.0918	0.0000	0.2753	0.0918	0.0000	0.0000	0.0000	0.3671
MALHEUR MEMORIAL HOSPITAL	0.8634	0.0000	0.0000	0.8634	0.0000	0.0000	0.0000	0.0000	0.8634
PIONEER NURSING HOME HOSPITAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9166	0.9166
HUNTINGTON 16J SCHOOL	4.5332	0.0000	0.0000	4.5332	0.0000	0.0000	0.0000	0.0000	4.5332
BURNT RIVER 30J SCHOOL	5.2650	0.0000	0.0000	5.2650	0.0000	0.0000	0.0000	0.0000	5.2650
CRANE UH1J SCHOOL	2.4397	0.0000	0.0000	2.4397	0.0000	0.0000	0.0000	0.0000	2.4397
JORDAN VALLEY 3 SCHOOL	5.0446	0.0000	0.0000	5.0446	0.0000	0.0000	0.0000	0.0000	5.0446
ONTARIO 8 SCHOOL	3.9293	0.0000	0.0000	3.9293	0.0000	0.0000	0.0000	0.0000	3.9293

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	TOTAL	
	RATE	OPTION		RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	OFFSET	USED*	USED*	RATE	SPECIAL	RATE USED	
			RATE				LEVY RATE	BOND RATE	
JUNTURA 12 (CODE 5&21) SCHOOL	4.7692	0.0000	0.0000	4.7692	0.0000	0.0000	0.0000	0.0000	4.7692
JUNTURA 12 (CODE 22) SCHOOL	1.7094	0.0000	0.0000	1.7094	0.0000	0.0000	0.0000	0.0000	1.7094
NYSSA 26 SCHOOL	3.8654	0.0000	0.0000	3.8654	0.0000	0.0000	0.0000	3.2169	7.0823
ANNEX 29 SCHOOL	4.0643	0.0000	0.0000	4.0643	0.0000	0.0000	0.0000	0.0000	4.0643
MCDERMOTT 51 SCHOOL	4.5972	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ADRIAN 61 SCHOOL	3.7424	0.0000	0.0000	3.7424	0.0000	0.0000	0.0000	0.0000	3.7424
HARPER 66 (CODE 16, 17, 44) SCHOOL	3.8880	0.0000	0.0000	3.8880	0.0000	0.0000	0.0000	0.0000	3.8880
HARPER 66 (CODE 23) SCHOOL	1.6575	0.0000	0.0000	1.6575	0.0000	0.0000	0.0000	0.0000	1.6575
AROCK 81 SCHOOL	4.6844	0.0000	0.0000	4.6844	0.0000	0.0000	0.0000	0.0000	4.6844
VALE 84 SCHOOL	4.0433	0.0000	0.0000	4.0433	0.0000	0.0000	0.0000	0.9846	5.0279
HARNEY ESD	0.8969	0.0000	0.0000	0.8969	0.0000	0.0000	0.0000	0.0000	0.8969
MALHEUR ESD	0.3077	0.0000	0.0000	0.3077	0.0000	0.0000	0.0000	0.0000	0.3077
MALHEUR ESD (CODE 22, 23)	0.1396	0.0000	0.0000	0.1396	0.0000	0.0000	0.0000	0.0000	0.1396
UNION/BAKER REGION 13 ESD	0.7313	0.0000	0.0000	0.7313	0.0000	0.0000	0.0000	0.0000	0.7313
TREASURE VALLEY COMM COLLEGE	1.2235	0.0000	0.0000	1.2235	0.0000	0.0000	0.0000	0.0000	1.2235
ADRIAN CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
JORDAN VALLEY CITY	1.1650	0.0000	0.0000	1.1650	0.0000	0.0000	0.0000	0.0000	1.1650
NYSSA CITY	6.5148	0.0000	0.0000	6.5148	0.0000	0.0000	0.0000	1.3053	7.8201
ONTARIO CITY	4.8347	0.0000	0.0000	4.8347	0.0000	0.0000	0.0000	0.0000	4.8347
VALE CITY	7.6847	0.0000	0.0000	7.6847	0.0000	0.0000	0.0000	0.0000	7.6847

COUNTY: MARION

MARION COUNTY	3.0252	0.0000	0.0011	3.0241	0.0000	0.0000	0.0000	0.0000	3.0241
JEFFERSON PARK & REC	0.2914	0.0000	0.0000	0.2914	0.0000	0.0000	0.0000	0.0000	0.2914
LABISH VILLAGE SEWER & DRAINAGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BROOKS SEWER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.9288	2.9288
LYONS-MEHAMA J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9644	0.9644
KEIZER WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUBURBAN EAST SALEM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5192	0.5192
AURORA AIRPORT WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SOUTH SANTIAM J WATER CONTROL	1.0044	0.0000	0.0000	1.0044	0.0000	0.0000	0.0000	0.0000	1.0044
BEAVER CREEK WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SANTIAM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MARION SOIL AND WATER	0.0500	0.0000	0.0000	0.0500	0.0000	0.0000	0.0000	0.0000	0.0500
EAST SALEM SEWER & DRAINAGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
KEIZER SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
FARGO INTERCHANGE SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SALEM AREA J TRANSIT	0.7609	0.0000	0.0000	0.7609	0.0000	0.0000	0.0000	0.0000	0.7609
NORTH MARION IRRIGATION	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SILVER FALLS LIBRARY	0.5748	0.0000	0.0000	0.5748	0.0000	0.0000	0.0000	0.0000	0.5748
CHEMEKETA LIBRARY	0.0818	0.0000	0.0000	0.0818	0.0000	0.0000	0.0000	0.0000	0.0818
MONITOR 58J RFPD	0.5341	0.0000	0.0000	0.5341	0.0000	0.0000	0.0000	0.3920	0.9261
AUMSVILLE RFPD	1.3612	0.0000	0.0000	1.3612	0.0000	0.0000	0.0000	0.6101	1.9713
AURORA 63J RFPD	0.8443	0.0000	0.0000	0.8443	0.0000	0.0000	0.0000	0.0000	0.8443
DRAKES CROSSING RFPD	1.7548	1.7254	0.0000	1.7548	1.7254	0.0000	0.0000	0.0000	3.4802
GATES 4J RFPD	1.3967	0.9033	0.0000	1.3967	0.9033	0.0000	0.0000	0.0000	2.3000
HUBBARD RFPD	0.8042	0.0000	0.0000	0.8042	0.0000	0.0000	0.0000	0.6499	1.4541
IDANHA 7J RFPD	1.6592	0.0000	0.0000	1.6592	0.0000	0.0000	0.0000	0.0000	1.6592
JEFFERSON 8J RFPD	1.1955	0.0000	0.0000	1.1955	0.0000	0.0000	0.0000	0.0000	1.1955
KEIZER RFPD	1.3526	0.0000	0.0000	1.3526	0.0000	0.0000	0.0000	0.1882	1.5408
MARION 1 RFPD	1.9045	0.0000	0.0000	1.9045	0.0000	0.0000	0.0000	0.5156	2.4201
MILL CITY 11J RFPD	1.3048	0.6300	0.0000	1.3048	0.6300	0.0000	0.0000	0.4120	2.3468
MOUNT ANGEL RFPD	1.0146	0.5727	0.0000	1.0146	0.5727	0.0000	0.0000	0.0000	1.5873
SALEM SUBURBAN JT RFPD	1.0958	0.0000	0.0000	1.0958	0.0000	0.0000	0.0000	0.0000	1.0958
ST. PAUL RFPD	1.0622	0.0000	0.0000	0.9959	0.0000	0.0000	0.0000	0.0000	0.9959
SILVERTON 2J RFPD	1.0397	0.0000	0.0000	1.0397	0.0000	0.0000	0.0000	0.3499	1.3896
STAYTON 13J RFPD	1.3133	0.0000	0.0000	1.3133	0.0000	0.0000	0.0000	0.1393	1.4526

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL		
							LEVY RATE		
SUBLIMITY RFPD	1.7948	0.0000	0.0000	1.7948	0.0000	0.0000	0.0000	0.6202	2.4150
TURNER RFPD	1.7997	0.0000	0.0000	1.7997	0.0000	0.0000	0.0000	0.0000	1.7997
WOODBURN RFPD	1.6009	0.0000	0.0000	1.6009	0.0000	0.0000	0.0000	0.0000	1.6009
POLK 1J RFPD	1.3291	0.0000	0.0000	1.3291	0.0000	0.2013	0.0000	0.4090	1.9394
SANTIAM CANYON J SCHOOL	4.8880	0.0000	0.0000	4.8880	0.0000	0.0000	0.0000	0.0000	4.8880
JEFFERSON 14J SCHOOL	4.8468	0.0000	0.0000	4.8468	0.0000	0.0000	0.0000	1.2850	6.1318
NORTH MARION 15 SCHOOL	3.3333	0.0000	0.0000	3.3333	0.0000	0.0000	0.0000	2.0335	5.3668
SALEM 24J SCHOOL	4.5210	0.0000	0.0000	4.5210	0.0000	0.0000	0.0000	2.3596	6.8806
ST. PAUL 45 SCHOOL	4.7763	0.0000	0.0000	4.7763	0.0000	0.0000	0.0000	0.7682	5.5445
MT. ANGEL 91 SCHOOL	4.6268	0.0000	0.0000	4.6268	0.0000	0.0000	0.0000	4.3072	8.9340
WOODBURN 103 SCHOOL	4.5247	0.0000	0.0000	4.5247	0.0000	0.0000	0.0000	2.1225	6.6472
GERVAIS 1 SCHOOL	4.6427	0.0000	0.0000	4.6427	0.0000	0.0000	0.0000	1.0973	5.7400
NORTH SANTIAM 27J SCHOOL	4.3973	0.0000	0.0000	4.3973	0.0000	0.0000	0.0000	1.2963	5.6936
CASCADE 5 SCHOOL	4.6405	0.0000	0.0000	4.6405	0.0000	0.0000	0.0000	0.0000	4.6405
SILVER FALLS 7J SCHOOL	4.5458	0.0000	0.0000	4.5458	0.0000	0.0000	0.0000	1.4985	6.0443
SILVER FALLS (VICTOR POINT BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3123	0.3123
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	3.9087	8.7921
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000	0.3049
WILLAMETTE REGIONAL ESD	0.2788	0.0000	0.0000	0.2788	0.0000	0.0000	0.0000	0.0000	0.2788
CHEMEKETA COMMUNITY COLLEGE	0.6259	0.0000	0.0000	0.6259	0.0000	0.0000	0.0000	0.1354	0.7613
AUMSVILLE CITY	3.6327	0.0000	0.0000	3.6327	0.0000	0.0000	0.0000	0.4648	4.0975
AURORA CITY	2.4849	0.0000	0.0000	2.4849	0.0000	0.0000	0.0000	3.8892	6.3741
DETROIT CITY	1.1521	0.0000	0.0000	1.1521	0.0000	0.0000	0.0000	0.0000	1.1521
DONALD CITY	0.8752	0.0000	0.0000	0.8752	0.0000	0.0000	0.0000	0.8714	1.7466
GATES CITY	0.2824	0.0000	0.0000	0.2824	0.0000	0.0000	0.0000	0.3807	0.6631
GERVAIS CITY	8.0853	0.0000	0.0000	8.0853	0.0000	0.0000	0.0000	0.0000	8.0853
HUBBARD CITY	3.9772	0.0000	0.0000	3.9772	0.0000	0.0000	0.0000	0.0000	3.9772
IDANHA CITY	2.5029	0.0000	0.0000	2.5029	0.0000	0.0000	0.0000	0.0000	2.5029
JEFFERSON CITY	2.1583	0.0000	0.0000	2.1583	0.0000	0.0000	0.0000	0.3172	2.4755
MILL CITY	4.1578	0.0000	0.0000	4.1578	0.0000	0.0000	0.0000	0.0000	4.1578
MOUNT ANGEL CITY	4.1918	0.0000	0.0000	4.1918	0.0000	0.0000	0.0000	0.0000	4.1918
ST. PAUL CITY	0.6157	1.5000	0.0000	0.6157	1.5000	0.0000	0.0000	0.5035	2.6192
SALEM CITY	5.8315	0.0000	0.0000	5.8315	0.0000	0.0000	0.0000	1.0181	6.8496
SCOTTS MILLS CITY	0.4292	0.0000	0.0000	0.4292	0.0000	0.0000	0.0000	0.0000	0.4292
SILVERTON CITY	3.6678	0.0000	0.0000	3.6678	0.0000	0.0000	0.0000	0.1907	3.8585
STAYTON CITY	3.3280	0.6603	0.0000	3.3280	0.6603	0.0000	0.0000	0.0000	3.9883
SUBLIMITY CITY	0.7135	0.0000	0.0000	0.7135	0.0000	0.0000	0.0000	0.1176	0.8311
TURNER CITY	3.5116	0.0000	0.0000	3.5116	0.0000	0.0000	0.0000	0.0000	3.5116
WOODBURN CITY	6.0534	0.0000	0.0000	6.0534	0.0000	0.0000	0.0000	0.1459	6.1993
KEIZER CITY	2.0838	0.0000	0.0000	2.0838	0.0000	0.0000	0.0000	0.0000	2.0838
SALEM UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3936	0.0000	0.3936

COUNTY: MORROW

MORROW COUNTY	4.1347	0.0000	0.0120	4.1227	0.0000	0.0000	0.0000	0.0000	4.1227
BOARDMAN PARK & REC	0.2989	0.0000	0.0000	0.2989	0.0000	0.0000	0.0000	0.0000	0.2989
IRRIGON PARK & REC	0.4061	0.0000	0.0000	0.4061	0.0000	0.0000	0.0000	0.0000	0.4061
WILLOW CREEK PARK	0.3813	0.0000	0.0000	0.3813	0.0000	0.0000	0.0000	0.3216	0.7029
MORROW COUNTY UNIFIED REC	0.4560	0.0000	0.0000	0.4560	0.0000	0.0000	0.0000	0.0000	0.4560
PORT OF MORROW	0.0841	0.0000	0.0000	0.0841	0.0000	0.0000	0.0000	0.0000	0.0841
HEPPNER WATER CONTROL	0.1693	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MORROW VECTOR CONTROL	0.1899	0.0000	0.0000	0.1899	0.0000	0.0000	0.0000	0.0000	0.1899
OREGON TRAIL LIBRARY	0.2536	0.0000	0.0000	0.2536	0.0000	0.0000	0.0000	0.0000	0.2536
BOARDMAN CEMETERY	0.0284	0.0000	0.0000	0.0284	0.0000	0.0000	0.0000	0.0000	0.0284
HEPPNER CEMETERY	0.5413	0.0000	0.0000	0.5413	0.0000	0.0000	0.0000	0.0000	0.5413
IONE-LEXINGTON CEMETERY	0.2401	0.0000	0.0000	0.2401	0.0000	0.0000	0.0000	0.0000	0.2401
IRRIGON CEMETERY	0.1022	0.0000	0.0000	0.1022	0.0000	0.0000	0.0000	0.0000	0.1022
BOARDMAN RFPD	0.7464	0.0000	0.0000	0.7464	0.0000	0.0000	0.0000	0.0000	0.7464

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	TOTAL	
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL	BOND RATE	RATE USED
HEPPNER RFPD	0.7906	0.0000	0.0000	0.7906	0.0000	0.0000	0.0000	0.0000	0.7906
IRRIGON RFPD	0.8389	0.0000	0.0000	0.8389	0.0000	0.0000	0.0000	0.0000	0.8389
PILOT ROCK RFPD	0.7807	0.0000	0.0000	0.7807	0.0000	0.0000	0.0000	0.0000	0.7807
IONE RFPD	0.7385	0.0000	0.0000	0.7385	0.0000	0.0000	0.0000	0.0000	0.7385
MORROW COUNTY HEALTH	0.6050	0.0000	0.0000	0.6050	0.0000	0.0000	0.0000	0.0000	0.6050
MORROW 1 SCHOOL	4.0342	0.0000	0.0000	4.0342	0.0000	0.0000	0.0000	2.7937	6.8279
UMATILLA ESD	0.5633	0.0000	0.0000	0.5633	0.0000	0.0000	0.0000	0.0000	0.5633
BLUE MOUNTAIN COMMUNITY COLLEGE	0.6611	0.0000	0.0000	0.6611	0.0000	0.0000	0.0000	0.3255	0.9866
BOARDMAN CITY	4.2114	0.0000	0.0000	4.2114	0.0000	0.0000	0.0000	0.9973	5.2087
HEPPNER CITY	10.6209	0.0000	0.0000	10.6209	0.0000	0.0000	0.0000	2.3343	12.9552
IONE CITY	4.4288	0.0000	0.0000	4.4288	0.0000	0.0000	0.0000	0.0000	4.4288
IRRIGON CITY	3.6782	0.0000	0.0000	3.6782	0.0000	0.0000	0.0000	0.0000	3.6782
LEXINGTON CITY	0.7289	1.0000	0.0000	0.7289	1.0000	0.0000	0.0000	1.4209	3.1498

COUNTY: MULTNOMAH

MULTNOMAH COUNTY	4.3434	0.5947	0.0000	4.3434	0.5947	0.0000	0.0000	0.2361	5.1742
PORTLAND J PORT	0.0701	0.0000	0.0000	0.0701	0.0000	0.0000	0.0000	0.0000	0.0701
SKYLINE CREST ROAD	0.4775	0.0000	0.0000	0.4775	0.0000	0.0000	0.0000	0.0000	0.4775
RAMSEY-WALMER ROAD	0.7267	0.0000	0.0000	0.3260	0.0000	0.0000	0.0000	0.0000	0.3260
CLEAN WATER SERVICES J	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MT. SCOTT J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1195	0.1195
SUNRISE J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ALTO PARK WATER	1.5985	0.0000	0.0000	1.5985	0.0000	0.0000	0.0000	0.0000	1.5985
BURLINGTON WATER	3.4269	0.0000	0.0000	3.4269	0.0000	0.0000	0.0000	0.0000	3.4269
CORBETT WATER	0.5781	0.0000	0.0000	0.5781	0.0000	0.0000	0.0000	0.0000	0.5781
LUSTED WATER	0.2423	0.0000	0.0000	0.2423	0.0000	0.0000	0.0000	0.0000	0.2423
PALATINE HILL J WATER	0.0038	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PLEASANT HOME J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
POWELL VALLEY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ROCKWOOD PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
VALLEY VIEW WATER	1.7389	0.0000	0.0000	0.5370	0.0000	0.0000	0.0000	0.0000	0.5370
WEST SLOPE J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
INTERLACHEN WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DUNTHORPE-RIVERDALE 1 SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
METRO J SERVICE	0.0966	0.0000	0.0000	0.0966	0.0000	0.0000	0.0000	0.1869	0.2835
TRI-MET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1239	0.1239
CLACKAMAS COUNTY 1J RFPD	2.4012	0.0000	0.0000	2.4012	0.0000	0.0000	0.0000	0.1394	2.5406
SCAPPOOSE 31J RFPD	1.1145	0.6600	0.0000	1.1145	0.6600	0.0000	0.0000	0.0000	1.7745
MULTNOMAH 10 RFPD	2.8527	0.0000	0.0000	2.8527	0.0000	0.0000	0.0000	0.0000	2.8527
MULTNOMAH 11J RFPD	1.2361	0.4300	0.0000	1.2361	0.4300	0.0000	0.0000	0.0000	1.6661
MULTNOMAH 14 RFPD	1.2624	0.0000	0.0000	1.2624	0.0000	0.0000	0.0000	0.0000	1.2624
TUALATIN VALLEY JT RFPD	1.5252	0.2500	0.0000	1.5252	0.2500	0.0000	0.0000	0.0454	1.8206
SAUVIE ISLAND 30 RFPD	0.7894	0.0999	0.0000	0.7894	0.0998	0.0000	0.0000	0.2632	1.1524
LAKE OSWEGO 7J SCHOOL	4.4707	1.1800	0.0000	4.4707	1.0000	0.0000	0.0000	1.4337	6.9044
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.2422	5.2147
SCAPPOOSE 1J (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3815	0.3815
PORTLAND 1J SCHOOL	4.7743	0.7500	0.0000	4.7743	0.7500	0.4674	0.0000	1.2289	7.2206
PARKROSE 3 SCHOOL	4.8906	0.0000	0.0000	4.8906	0.0000	0.0000	0.0000	1.6953	6.5859
REYNOLDS 7 SCHOOL	4.4626	0.0000	0.0000	4.4626	0.0000	0.0000	0.0000	1.5620	6.0246
SAUVIE ISLAND SCHOOL DISTRICT PR	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CENTENNIAL 28J SCHOOL	4.7448	0.0000	0.0000	4.7448	0.0000	0.0000	0.0000	2.2843	7.0291
CORBETT 39 SCHOOL	4.5941	0.0000	0.0000	4.5941	0.0000	0.0000	0.0000	0.0000	4.5941
CORBETT 39 BOND	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.6873	2.6873
CORBETT 39 (CORB/BNVL 1994 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3436	1.3436
DAVID DOUGLAS 40 SCHOOL	4.6394	0.0000	0.0000	4.6394	0.0000	0.0000	0.0000	2.0955	6.7349
RIVERDALE 51J SCHOOL	3.8149	0.6550	0.0000	3.8149	0.6550	0.0000	0.0000	2.6497	7.1196
GRESHAM-BARLOW 26J SCHOOL	4.5268	0.0000	0.0000	4.5268	0.0000	0.0000	0.0000	1.3737	5.9005

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL		
							LEVY RATE		
GRESHAM 26 (ORIENT 6 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7268	0.7268
GRESHAM 26 (GRESHAM 4 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9429	0.9429
BEAVERTON 48J SCHOOL	4.6930	0.0000	0.0000	4.6930	0.0000	0.0000	0.0000	1.8654	6.5584
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	1.8193	6.7942
HILLSBORO 1J (NORTH PLAINS BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2890	0.2890
CLACKAMAS ESD	0.3687	0.0000	0.0000	0.3687	0.0000	0.0000	0.0000	0.0000	0.3687
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
MULTNOMAH ESD	0.4576	0.0000	0.0000	0.4576	0.0000	0.0000	0.0000	0.0000	0.4576
MT. HOOD COMMUNITY COLLEGE	0.4917	0.0000	0.0000	0.4917	0.0000	0.0000	0.0000	0.0247	0.5164
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2116	0.4944
FAIRVIEW CITY	3.4902	0.0000	0.0000	3.4902	0.0000	0.0000	0.0000	0.0000	3.4902
GRESHAM CITY	3.6129	0.0000	0.0000	3.6129	0.0000	0.0000	0.0000	0.3084	3.9213
LAKE OSWEGO CITY (INS SCHOOL)	5.0353	0.0000	0.0000	4.7903	0.0000	0.0000	0.0000	0.7585	5.5488
LAKE OSWEGO CITY (OUT SCHOOL)	4.5884	0.0000	0.0000	4.5884	0.0000	0.0000	0.0000	0.7585	5.3469
MAYWOOD PARK CITY	1.9500	0.0000	0.0000	0.1067	0.0000	0.0000	0.0000	0.0000	0.1067
MILWAUKIE CITY	6.5379	0.0000	0.0000	6.5379	0.0000	0.0000	0.0000	0.2480	6.7859
PORTLAND CITY	4.5770	0.0000	0.0000	4.5770	0.0000	2.1868	0.0000	0.2025	6.9663
TROUTDALE CITY	3.7652	0.0000	0.0000	3.7652	0.0000	0.0000	0.0000	0.6519	4.4171
WOOD VILLAGE CITY	3.1262	0.0000	0.0000	3.1262	0.0000	0.0000	0.0000	0.0000	3.1262
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4151	0.0000	0.4151

COUNTY: POLK

POLK COUNTY	1.7160	0.0000	0.0140	1.7020	0.0000	0.0000	0.0000	0.3438	2.0458
GRAND RONDE SEWER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
AMERICAN BOTTOM WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ASH CREEK WATER CONTROL	0.1069	0.0000	0.0000	0.1069	0.0000	0.0000	0.0000	0.0000	0.1069
POLK SOIL/WATER CD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SALEM AREA J TRANSIT	0.7609	0.0000	0.0000	0.7609	0.0000	0.0000	0.0000	0.0000	0.7609
POLK SENIOR TRANSIT DISTRICT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CHEMEKETA LIBRARY	0.0818	0.0000	0.0000	0.0818	0.0000	0.0000	0.0000	0.0000	0.0818
BUELL RED PRAIRIE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DALLAS CEMETERY	0.0547	0.0000	0.0000	0.0547	0.0000	0.0000	0.0000	0.0000	0.0547
FIR CREST CEMETERY	0.0472	0.0000	0.0000	0.0472	0.0000	0.0000	0.0000	0.0000	0.0472
HILLTOP CEMETERY	0.1132	0.0000	0.0000	0.1132	0.0000	0.0000	0.0000	0.0000	0.1132
PEDEE CEMETERY	0.1520	0.0000	0.0000	0.1520	0.0000	0.0000	0.0000	0.0000	0.1520
SALT CREEK CEMETERY DISTRICT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SALEM SUBURBAN JT RFPD	1.0958	0.0000	0.0000	1.0958	0.0000	0.0000	0.0000	0.0000	1.0958
POLK 1J RFPD	1.3291	0.0000	0.0000	1.3291	0.0000	0.2013	0.0000	0.4090	1.9394
SOUTHWEST RFPD	0.8612	0.2730	0.0000	0.8612	0.2729	0.0000	0.0000	0.0000	1.1341
AMITY JT RFPD	0.8403	0.0000	0.0000	0.8403	0.0000	0.0000	0.0000	0.0000	0.8403
DAYTON JT RFPD	1.2302	0.0000	0.0000	1.2302	0.0000	0.0000	0.0000	0.0000	1.2302
SHERIDAN JT RFPD	1.1188	0.0000	0.0000	1.1188	0.0000	0.0000	0.0000	0.0000	1.1188
WILLAMINA JT RFPD	0.8936	0.0000	0.0000	0.8936	0.0000	0.0000	0.0000	1.4727	2.3663
SPRING VALLEY RFPD	0.5366	0.0000	0.0000	0.5366	0.0000	0.0000	0.0000	0.0000	0.5366
HOSKINS-KINGS VALLEY 8J RFPD	2.4165	0.0000	0.0000	2.4165	0.0000	0.0000	0.0000	0.6616	3.0781
PHILOMATH 17J SCHOOL	4.8664	0.0000	0.0000	4.8664	0.0000	0.0000	0.0000	2.9970	7.8634
SALEM 24J SCHOOL	4.5210	0.0000	0.0000	4.5210	0.0000	0.0000	0.0000	2.3596	6.8806
DALLAS 2 SCHOOL	4.5527	0.0000	0.0000	4.5527	0.0000	0.0000	0.0000	1.8796	6.4323
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	3.9083	8.7917
PERRYDALE 21 SCHOOL	4.5657	0.0000	0.0000	4.5657	0.0000	0.0000	0.0000	1.3121	5.8778
FALLS CITY 57 SCHOOL	4.2052	0.0000	0.0000	4.2052	0.0000	0.0000	0.0000	0.0000	4.2052
AMITY 4J SCHOOL	4.7796	0.0000	0.0000	4.7796	0.0000	0.0000	0.0000	2.7965	7.5761
WILLAMINA 30J SCHOOL	5.0022	0.0000	0.0000	5.0022	0.0000	0.0000	0.0000	0.0000	5.0022
SHERIDAN 48J SCHOOL	4.7882	0.0000	0.0000	4.7882	0.0000	0.0000	0.0000	1.1507	5.9389
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000	0.3049
WILLAMETTE REGIONAL ESD	0.2788	0.0000	0.0000	0.2788	0.0000	0.0000	0.0000	0.0000	0.2788
YAMHILL ESD	0.3615	0.0000	0.0000	0.3615	0.0000	0.0000	0.0000	0.0000	0.3615

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	LEVY RATE		
CHEMEKETA COMMUNITY COLLEGE	0.6259	0.0000	0.0000	0.6259	0.0000	0.0000	0.0000	0.1354	0.7613
DALLAS CITY	4.1954	0.0000	0.0000	4.1954	0.0000	0.0000	0.0000	1.3619	5.5573
FALLS CITY	2.9202	0.0000	0.0000	2.9202	0.0000	0.0000	0.0000	0.8681	3.7883
INDEPENDENCE CITY	4.5897	0.0000	0.0000	4.5897	0.0000	0.0000	0.0000	1.1036	5.6933
MONMOUTH CITY	3.6107	0.0000	0.0000	3.6107	0.0000	0.0000	0.0000	1.6155	5.2262
SALEM CITY	5.8315	0.0000	0.0000	5.8315	0.0000	0.0000	0.0000	1.0181	6.8496
WILLAMINA CITY	4.2039	0.0000	0.0000	4.2039	0.0000	0.0000	0.0000	0.0000	4.2039
SALEM UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3936	0.0000	0.3936

COUNTY: SHERMAN

SHERMAN COUNTY	8.7141	0.0000	0.0000	8.7141	0.0000	0.0000	0.0000	0.6890	9.4031
BIGGS SERVICE	4.0061	0.0000	0.0000	3.7061	0.0000	0.0000	0.0000	0.0000	3.7061
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3979	0.3979
MORO RFPD	0.8464	0.1536	0.0000	0.8464	0.1536	0.0000	0.0000	0.0000	1.0000
NORTH SHERMAN COUNTY RFPD	0.8452	0.0000	0.0000	0.8452	0.0000	0.0000	0.0000	0.0000	0.8452
SOUTH SHERMAN COUNTY RFPD	0.5747	0.0000	0.0000	0.5747	0.0000	0.0000	0.0000	0.0000	0.5747
SHERMAN COUNTY HEALTH	0.4780	0.0000	0.0000	0.4780	0.0000	0.0000	0.0000	0.0000	0.4780
SHERMAN 1J SCHOOL	3.4203	0.0000	0.0000	3.4203	0.0000	0.0000	0.0000	0.4529	3.8732
NORTH CENTRAL ESD	2.0193	0.0000	0.0000	2.0193	0.0000	0.0000	0.0000	0.0000	2.0193
GRASS VALLEY CITY	3.1383	0.0000	0.0000	3.1383	0.0000	0.0000	0.0000	0.0000	3.1383
MORO CITY	5.5232	0.0000	0.0000	5.5232	0.0000	0.0000	0.0000	1.8429	7.3661
RUFUS CITY	2.8447	0.0000	0.0000	2.8447	0.0000	0.0000	0.0000	0.0000	2.8447
WASCO CITY	3.0306	0.0000	0.0000	3.0306	0.0000	0.0000	0.0000	0.0000	3.0306

COUNTY: TILLAMOOK

TILLAMOOK COUNTY	1.4986	0.7900	0.0177	1.4809	0.7900	0.0000	0.0000	0.5492	2.8201
NORTH COUNTY REC	0.3861	0.0000	0.0000	0.3861	0.0000	0.0000	0.0000	0.0000	0.3861
GARI BALDI PORT	0.2620	0.0000	0.0000	0.2620	0.0000	0.0000	0.0000	0.0000	0.2620
NEHALEM PORT	0.1136	0.0000	0.0000	0.1136	0.0000	0.0000	0.0000	0.0000	0.1136
TILLAMOOK BAY PORT	0.0364	0.0000	0.0000	0.0364	0.0000	0.0000	0.0000	0.0000	0.0364
THREE-RIVERS 7 ROAD	2.8719	0.0000	0.0000	2.8700	0.0000	0.0000	0.0000	0.0000	2.8700
CLOVERDALE SANITARY	0.1726	0.0000	0.0000	0.1726	0.0000	0.0000	0.0000	0.0000	0.1726
NEKOWIN REGIONAL SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NETARTS-OCEANSIDE SANITARY	0.0360	0.0000	0.0000	0.0360	0.0000	0.0000	0.0000	0.0000	0.0360
NEHALEM BAY SANITARY	0.4088	0.0000	0.0000	0.4088	0.0000	0.0000	0.0000	0.2237	0.6325
TWIN ROCKS SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3202	0.3202
FALCON COVE J WATER	0.7344	0.0000	0.0000	0.7344	0.0000	0.0000	0.0000	0.2749	1.0093
FAIRVIEW WATER	0.1498	0.0000	0.0000	0.1497	0.0000	0.0000	0.0000	0.0000	0.1497
NEAH-KAH-NIE WATER	0.6438	0.1613	0.0000	0.6438	0.1613	0.0000	0.0000	0.0000	0.8051
NEKOWIN WATER	0.3831	0.0000	0.0000	0.3831	0.0000	0.0000	0.0000	0.5042	0.8873
NETARTS BAY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OCEANSIDE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PACIFIC CITY WATER	0.0374	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4210	0.4210
TWIN ROCKS WATER	4.3077	0.0000	0.0000	0.5731	0.0000	0.0000	0.0000	0.0000	0.5731
WATSECO BARVIEW WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4043	0.4043
WILSON RIVER WATER	1.5060	0.0000	0.0000	1.4153	0.0000	0.0000	0.0000	0.0000	1.4153
OCEANSIDE WATER (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2226	0.2226
CLOVERDALE WATER	1.3883	0.0000	0.0000	1.3883	0.0000	0.0000	0.0000	0.0000	1.3883
BEAVER WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.2067	1.2067
TILLAMOOK CO 4H & EXTENSION	0.0690	0.0000	0.0000	0.0690	0.0000	0.0000	0.0000	0.0000	0.0690
HEBO JT SANITARY AND WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TILLAMOOK COUNTY TRANSPORTATION	0.2000	0.0000	0.0000	0.2000	0.0000	0.0000	0.0000	0.0000	0.2000
CANNON BEACH JT RFPD	0.3521	0.1368	0.0000	0.3521	0.1367	0.0000	0.0000	0.2512	0.7400
NORTH LINCOLN JT FIRE & RESCUE	0.6783	0.0000	0.0000	0.6783	0.0000	0.0000	0.0000	0.2096	0.8879
GARI BALDI RFPD	0.4813	0.0000	0.0000	0.4813	0.0000	0.0000	0.0000	0.0000	0.4813

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL		RATE USED
NEDONNA RFPD	0.2668	0.1260	0.0000	0.2668	0.1260	0.0000	0.0000	0.0000	0.3928
NEHALEM JT RFPD	0.8942	0.0000	0.0000	0.2790	0.0000	0.0000	0.0000	0.0000	0.2790
NESTUCCA RFPD	0.9176	0.0000	0.0000	0.9176	0.0000	0.0000	0.0000	0.0000	0.9176
NETARTS-OCEANSIDE RFPD	2.3005	0.0000	0.0000	1.6207	0.0000	0.0000	0.0000	0.0000	1.6207
TILLAMOOK RFPD	0.6999	0.0000	0.0000	0.6999	0.0000	0.0000	0.0000	0.2584	0.9583
NEHALEM BAY HEALTH	0.0309	0.0000	0.0000	0.0309	0.0000	0.0000	0.0000	0.0000	0.0309
TILLAMOOK CO EMERGENCY 911	0.1883	0.0000	0.0000	0.1883	0.0000	0.0000	0.0000	0.0000	0.1883
TILLAMOOK 9 SCHOOL	5.0969	0.0000	0.0000	5.0969	0.0000	0.0000	0.0000	0.9205	6.0174
NEAH-KAH-NIE 56 SCHOOL	4.5002	0.0000	0.0000	4.5002	0.0000	0.0000	0.0000	0.0000	4.5002
NESTUCCA VALLEY 101J SCHOOL	4.8580	0.0000	0.0000	4.8580	0.0000	0.0000	0.0000	0.0000	4.8580
WILLAMINA 30J SCHOOL	5.0022	0.0000	0.0000	5.0022	0.0000	0.0000	0.0000	0.0000	5.0022
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
YAMHILL ESD	0.3615	0.0000	0.0000	0.3615	0.0000	0.0000	0.0000	0.0000	0.3615
TILLAMOOK BAY COMMUNITY COLLEGE	0.2636	0.0000	0.0000	0.2636	0.0000	0.0000	0.0000	0.0000	0.2636
BAY CITY	1.5375	0.0000	0.0000	1.5375	0.0000	0.0000	0.0000	1.7426	3.2801
GARIBALDI CITY	2.8468	0.0000	0.0000	2.8468	0.0000	0.0000	0.0000	0.6648	3.5116
MANZANITA CITY	0.4233	0.0000	0.0000	0.4233	0.0000	0.0000	0.0000	0.0000	0.4233
NEHALEM CITY	1.4658	0.0000	0.0000	1.4658	0.0000	0.0000	0.0000	0.0000	1.4658
ROCKAWAY CITY	0.9880	0.0000	0.0000	0.9880	0.0000	0.0000	0.0000	0.2925	1.2805
ROCKAWAY CITY (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1568	0.1568
TILLAMOOK CITY	1.8021	0.0000	0.0000	1.8021	0.0000	0.0000	0.0000	0.0000	1.8021
WHEELER CITY	2.2213	0.0000	0.0000	2.2213	0.0000	0.0000	0.0000	1.0314	3.2527

COUNTY: UMATILLA

UMATILLA COUNTY	2.8487	0.0000	0.0010	2.8477	0.0000	0.0000	0.0000	0.3203	3.1680
HELIX PARK & REC	0.4805	0.0000	0.0000	0.4805	0.0000	0.0000	0.0000	0.0000	0.4805
WATSON-ATHENA PARK	0.0826	0.0000	0.0000	0.0826	0.0000	0.0000	0.0000	0.0000	0.0826
PILOT ROCK PARK & REC	0.0880	0.0000	0.0000	0.0880	0.0000	0.0000	0.0000	0.0000	0.0880
PORT OF UMATILLA	0.1539	0.0000	0.0000	0.1539	0.0000	0.0000	0.0000	0.0000	0.1539
RIETH WATER SUPPLY	4.2916	0.0000	0.0000	3.3111	0.0000	0.0000	0.0000	0.0000	3.3111
BIRCH CREEK WATER CONTROL	0.1446	0.0000	0.0000	0.1446	0.0000	0.0000	0.0000	0.0000	0.1446
LOWER MCKAY CREEK WATER CONTROL	0.2094	0.0000	0.0000	0.2094	0.0000	0.0000	0.0000	0.0000	0.2094
MILTON FREEWATER WATER CONTROL	0.0737	0.0000	0.0000	0.0737	0.0000	0.0000	0.0000	0.0000	0.0737
RIVERSIDE-MISSION WATER CONTROL	0.8388	0.0000	0.0000	0.8388	0.0000	0.0000	0.0000	0.0000	0.8388
UMATILLA RVR NO 1 WATER CONTROL	0.5724	0.0000	0.0000	0.5724	0.0000	0.0000	0.0000	0.0000	0.5724
UMATILLA RVR NO 2 WATER CONTROL	1.1621	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WEST UMATILLA VECTOR CONTROL	0.2021	0.0000	0.0000	0.2021	0.0000	0.0000	0.0000	0.0000	0.2021
EAST UMATILLA CHEMICAL CONTROL	0.0421	0.0000	0.0000	0.0421	0.0000	0.0000	0.0000	0.0000	0.0421
UMATILLA CO SPECIAL LIBRARY	0.3682	0.0000	0.0000	0.3682	0.0000	0.0000	0.0000	0.0000	0.3682
ATHENA 1 CEMETERY	0.3174	0.0000	0.0000	0.3174	0.0000	0.0000	0.0000	0.0000	0.3174
WESTON 2 CEMETERY	0.3254	0.0000	0.0000	0.3254	0.0000	0.0000	0.0000	0.0000	0.3254
MILTON FREEWATER 3 CEMETERY	0.0566	0.0000	0.0000	0.0566	0.0000	0.0000	0.0000	0.0000	0.0566
HELIX 4 CEMETERY	0.1730	0.0000	0.0000	0.1730	0.0000	0.0000	0.0000	0.0000	0.1730
PILOT ROCK 5 CEMETERY	0.1741	0.0000	0.0000	0.1741	0.0000	0.0000	0.0000	0.0000	0.1741
STANFIELD 6 CEMETERY	0.0971	0.0000	0.0000	0.0971	0.0000	0.0000	0.0000	0.0000	0.0971
ECHO 7 CEMETERY	0.3816	0.0000	0.0000	0.3816	0.0000	0.0000	0.0000	0.0000	0.3816
HERMISTON 8 CEMETERY	0.0923	0.0000	0.0000	0.0923	0.0000	0.0000	0.0000	0.0000	0.0923
PILOT ROCK 7-401 RFPD	0.7807	0.0000	0.0000	0.7807	0.0000	0.0000	0.0000	0.0000	0.7807
STANFIELD 7-402 RFPD	2.0651	0.0000	0.0000	2.0651	0.0000	0.0000	0.0000	0.0000	2.0651
ECHO 7-403 RFPD	0.5853	0.2222	0.0000	0.5853	0.2222	0.0000	0.0000	0.0000	0.8075
HERMISTON 7-404 RFPD	1.2025	0.0000	0.0000	1.2025	0.0000	0.0000	0.0000	0.0000	1.2025
UMATILLA 7-405 RFPD	0.8511	0.0000	0.0000	0.8511	0.0000	0.0000	0.0000	0.1352	0.9863
RIVERSIDE 7-406 RFPD	2.7521	0.0000	0.0000	2.7521	0.0000	0.0000	0.0000	0.0000	2.7521
LOWER MCKAY 7-409 RFPD	3.7237	0.0000	0.0000	3.7237	0.0000	0.0000	0.0000	0.0000	3.7237
MCKAY DAM 7-410 RFPD	2.8080	0.0000	0.0000	2.6095	0.0000	0.0000	0.0000	0.0000	2.6095
HELIX 7-411 RFPD	0.4397	0.0000	0.0000	0.4397	0.0000	0.0000	0.0000	0.0000	0.4397
E UMATILLA 7-412 RFPD	1.0012	0.0000	0.0000	1.0012	0.0000	0.0000	0.0000	0.0000	1.0012

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	LEVY RATE		
UMATI LLA HOSPITAL	0.4820	0.0000	0.0000	0.4820	0.0000	0.0000	0.0000	0.0000	0.4820
EAST UMATI LLA HEALTH	0.1443	0.0000	0.0000	0.1443	0.0000	0.0000	0.0000	0.0000	0.1443
HELIX 1 SCHOOL	4.5542	0.2930	0.0000	4.5542	0.2930	0.0000	0.0000	0.0000	4.8472
PILOT ROCK 2 SCHOOL	4.7632	0.0000	0.0000	4.7632	0.0000	0.0000	0.0000	2.0219	6.7851
ECHO 5 SCHOOL	4.6747	0.0000	0.0000	4.6747	0.0000	0.0000	0.0000	0.0000	4.6747
UMATI LLA 6 SCHOOL	4.9224	0.0000	0.0000	4.9224	0.0000	0.0000	0.0000	4.0393	8.9617
HERMISTON 8 SCHOOL	4.8877	0.0000	0.0000	4.8877	0.0000	0.0000	0.0000	3.0922	7.9799
PENDLETON 16 SCHOOL	4.4537	0.6209	0.0000	4.4537	0.6209	0.0000	0.0000	1.7288	6.8034
ATHENA-WESTON 29J SCHOOL	4.3937	0.0000	0.0000	4.3937	0.0000	0.0000	0.0000	0.0000	4.3937
STANFIELD 61 SCHOOL	4.1263	0.0000	0.0000	4.1263	0.0000	0.0000	0.0000	2.6554	6.7817
UKIAH 80 SCHOOL	4.8146	0.0000	0.0000	4.8146	0.0000	0.0000	0.0000	0.0000	4.8146
MILTON-FREEWATER 7 SCHOOL	4.7953	0.0000	0.0000	4.7953	0.0000	0.0000	0.0000	0.0000	4.7953
MILTON-FREEWATER (FERNDALE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1875	1.1875
MILTON-FREEWATER (M-F 31 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7430	0.7430
UMATI LLA ESD	0.5633	0.0000	0.0000	0.5633	0.0000	0.0000	0.0000	0.0000	0.5633
BLUE MOUNTAIN COMMUNITY COLLEGE	0.6611	0.0000	0.0000	0.6611	0.0000	0.0000	0.0000	0.3273	0.9884
ADAMS CITY	4.1176	0.0000	0.0000	4.1176	0.0000	0.0000	0.0000	0.0000	4.1176
ATHENA CITY	7.5678	0.0000	0.0000	7.5678	0.0000	0.0000	0.0000	0.0000	7.5678
ECHO CITY	4.2332	0.0000	0.0000	4.2332	0.0000	0.0000	0.0000	1.6174	5.8506
HELIX CITY	6.8007	0.0000	0.0000	6.8007	0.0000	0.0000	0.0000	0.0000	6.8007
HERMISTON CITY	6.0860	0.0000	0.0000	4.8894	0.0000	0.0000	0.0000	0.7265	5.6159
MILTON-FREEWATER CITY	3.7499	0.0000	0.0000	3.7499	0.0000	0.0000	0.0000	0.7827	4.5326
PENDLETON CITY	6.5771	0.0000	0.0000	6.5771	0.0000	0.0000	0.0000	1.1994	7.7765
PILOT ROCK CITY	2.8958	0.0000	0.0000	2.8958	0.0000	0.0000	0.0000	0.0000	2.8958
STANFIELD CITY	2.5894	0.0000	0.0000	2.5894	0.0000	0.0000	0.0000	0.0822	2.6716
UKIAH CITY	2.6800	0.0000	0.0000	2.5877	0.0000	0.0000	0.0000	0.0000	2.5877
UMATI LLA CITY	2.9191	0.0000	0.0000	2.9191	0.0000	0.0000	0.0000	2.0798	4.9989
WESTON CITY	5.6614	0.0000	0.0000	5.6614	0.0000	0.0000	0.0000	0.6573	6.3187

COUNTY: UNION

UNION COUNTY	2.8515	0.0000	0.0025	2.8490	0.0000	0.1095	0.0000	0.0524	3.0109
ELGIN PARK & REC	0.8222	0.0000	0.0000	0.8222	0.0000	0.0000	0.0000	0.0000	0.8222
ISLAND CITY AREA SANITARY	0.5814	0.0000	0.0000	0.5814	0.0000	0.0000	0.0000	0.2364	0.8178
UNION CO VECTOR CONTROL	0.0239	0.0000	0.0000	0.0239	0.0000	0.0000	0.0000	0.0000	0.0239
UNION CO 4H EXTENSION	0.1619	0.0000	0.0000	0.1619	0.0000	0.0000	0.0000	0.0000	0.1619
COVE CEMETERY	0.1462	0.0000	0.0000	0.1462	0.0000	0.0000	0.0000	0.0000	0.1462
ELGIN CEMETERY	0.1233	0.0000	0.0000	0.1233	0.0000	0.0000	0.0000	0.0000	0.1233
ISLAND CITY CEMETERY	0.0931	0.0000	0.0000	0.0931	0.0000	0.0000	0.0000	0.0000	0.0931
LA GRANDE CEMETERY	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.0000	0.2828
NORTH POWDER CEMETERY	0.3197	0.0000	0.0000	0.3197	0.0000	0.0000	0.0000	0.0000	0.3197
SUMMERVILLE CEMETERY	0.3433	0.0000	0.0000	0.3433	0.0000	0.0000	0.0000	0.0000	0.3433
UNION CEMETERY	0.3953	0.0000	0.0000	0.3953	0.0000	0.0000	0.0000	0.0000	0.3953
COVE RFPD	0.6231	0.0000	0.0000	0.6231	0.0000	0.0000	0.0000	0.0000	0.6231
ELGIN RFPD	0.4985	0.0000	0.0000	0.4985	0.0000	0.0000	0.0000	0.0000	0.4985
IMBLER RFPD	0.9000	0.0000	0.0000	0.9000	0.0000	0.0000	0.0000	0.0000	0.9000
LA GRANDE RFPD	0.9355	0.0000	0.0000	0.9355	0.0000	0.0000	0.0000	0.0000	0.9355
NORTH POWDER JT RFPD	0.6633	0.0000	0.0000	0.6633	0.0000	0.0000	0.0000	0.0000	0.6633
UNION RFPD	1.2292	0.0000	0.0000	1.2292	0.0000	0.0000	0.0000	0.0000	1.2292
BAKER 5J SCHOOL	4.6051	0.0000	0.0000	4.6051	0.0000	0.0000	0.0000	0.0000	4.6051
ATHENA-WESTON 29J SCHOOL	4.3937	0.0000	0.0000	4.3937	0.0000	0.0000	0.0000	0.0000	4.3937
LA GRANDE 1 SCHOOL	4.6282	0.0000	0.0000	4.6282	0.0000	0.0000	0.0000	0.3264	4.9546
UNION 5 SCHOOL	5.0640	0.0000	0.0000	5.0640	0.0000	0.0000	0.0000	1.9703	7.0343
NORTH POWDER 8J SCHOOL	4.9135	0.0000	0.0000	4.9135	0.0000	0.0000	0.0000	0.0000	4.9135
IMBLER 11 SCHOOL	4.7110	0.0000	0.0000	4.7110	0.0000	0.0000	0.0000	1.1501	5.8611
COVE 15 SCHOOL	4.8120	0.0000	0.0000	4.8120	0.0000	0.0000	0.0000	0.0000	4.8120
ELGIN 23 SCHOOL	5.0890	0.0000	0.0000	5.0890	0.0000	0.0000	0.0000	0.0000	5.0890
UMATI LLA ESD	0.5633	0.0000	0.0000	0.5633	0.0000	0.0000	0.0000	0.0000	0.5633

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL	RATE	RATE USED
UNION/BAKER REGION 13 ESD	0.7313	0.0000	0.0000	0.7313	0.0000	0.0000	0.0000	0.0000	0.7313
COVE CITY	0.4007	0.0000	0.0000	0.4007	0.0000	0.0000	0.0000	0.9795	1.3802
ELGIN CITY	6.9383	0.0000	0.0000	6.9383	0.0000	0.0000	0.0000	1.1681	8.1064
IMBLER CITY	0.3669	0.0000	0.0000	0.3669	0.0000	0.0000	0.0000	0.0000	0.3669
ISLAND CITY	1.5171	0.0000	0.0000	1.5171	0.0000	0.0000	0.0000	0.7404	2.2575
LA GRANDE CITY	7.4392	0.0000	0.0000	7.4392	0.0000	0.0000	0.0000	0.5371	7.9763
NORTH POWDER CITY	4.3114	0.0000	0.0000	4.3114	0.0000	0.0000	0.0000	0.0000	4.3114
SUMMERVILLE CITY	0.3964	0.0000	0.0000	0.3964	0.0000	0.0000	0.0000	0.0000	0.3964
UNION CITY	1.5752	0.8540	0.0000	1.5752	0.7787	0.0000	0.0000	1.1596	3.5135

COUNTY: WALLOWA

WALLOWA COUNTY	2.5366	0.0000	0.0058	2.5308	0.0000	0.0000	0.0000	0.1268	2.6576
WALLOWA LAKE SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9448	0.9448
WALLOWA COUNTY 4-H & EXTENSION	0.1625	0.0000	0.0000	0.1616	0.0000	0.0000	0.0000	0.0000	0.1616
WALLOWA COUNTY ANIMAL CONTROL	0.0567	0.0000	0.0000	0.0567	0.0000	0.0000	0.0000	0.0000	0.0567
ENTERPRISE CEMETERY	0.1091	0.0000	0.0000	0.1091	0.0000	0.0000	0.0000	0.0000	0.1091
JOSEPH CEMETERY	0.0561	0.0000	0.0000	0.0561	0.0000	0.0000	0.0000	0.0000	0.0561
LOSTINE CEMETERY	0.3204	0.0000	0.0000	0.3110	0.0000	0.0000	0.0000	0.0000	0.3110
WALLOWA CEMETERY	0.3075	0.0000	0.0000	0.3075	0.0000	0.0000	0.0000	0.0000	0.3075
ALDER CEMETERY	0.2228	0.0000	0.0000	0.2228	0.0000	0.0000	0.0000	0.0000	0.2228
WALLOWA RFPD	0.4703	0.0000	0.0000	0.4682	0.0000	0.0000	0.0000	0.0000	0.4682
WALLOWA LAKE RFPD	0.9500	0.0000	0.0000	0.9500	0.0000	0.0000	0.0000	0.0000	0.9500
WALLOWA CO HEALTH CARE	1.0497	0.7500	0.0000	1.0497	0.7500	0.0000	0.0000	0.0000	1.7997
JOSEPH 6 SCHOOL	1.4439	0.0000	0.0000	1.4439	0.0000	0.0000	0.0000	1.0853	2.5292
WALLOWA 12 SCHOOL	1.6597	0.0000	0.0000	1.6597	0.0000	0.0000	0.0000	0.0000	1.6597
ENTERPRISE 21 SCHOOL	1.6911	0.0000	0.0000	1.6911	0.0000	0.0000	0.0000	1.6074	3.2985
TROY 54 SCHOOL	0.9362	0.0000	0.0000	0.9362	0.0000	0.0000	0.0000	0.0000	0.9362
WALLOWA ESD	3.7930	0.0000	0.0000	3.7930	0.0000	0.0000	0.0000	0.0000	3.7930
ENTERPRISE CITY	5.0089	0.0000	0.0000	5.0089	0.0000	0.0000	0.0000	0.0000	5.0089
JOSEPH CITY	2.9867	0.0000	0.0000	2.9867	0.0000	0.0000	0.0000	0.0000	2.9867
LOSTINE CITY	0.3534	0.0000	0.0000	0.3534	0.0000	0.0000	0.0000	0.5991	0.9525
WALLOWA CITY	3.7643	0.0000	0.0000	3.7643	0.0000	0.0000	0.0000	0.5959	4.3602

COUNTY: WASCO

WASCO COUNTY	4.2523	0.0000	0.0005	4.2518	0.0000	0.0000	0.0000	0.2615	4.5133
DUFUR PARK & REC	0.5453	0.4574	0.0000	0.5453	0.4573	0.0000	0.0000	0.0000	1.0026
NORTHERN WASCO PARK & REC	0.6799	0.0000	0.0000	0.6799	0.0000	0.0000	0.0000	0.0000	0.6799
PORT OF THE DALLES	0.2007	0.0000	0.0000	0.2007	0.0000	0.0000	0.0000	0.5172	0.7179
JEFFERSON COUNTY LIBRARY	0.4349	0.0000	0.0000	0.4349	0.0000	0.0000	0.0000	0.0000	0.4349
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3979	0.3979
JUNIPER FLAT RFPD	2.3486	0.0000	0.0000	2.3486	0.0000	0.0000	0.0000	0.0000	2.3486
MOSIER RFPD	0.4771	0.0000	0.0000	0.4771	0.0000	0.0000	0.0000	0.0000	0.4771
MID-COLUMBIA FIRE & RESCUE	2.1004	0.0000	0.0000	2.1004	0.0000	0.0000	0.0000	0.2664	2.3668
WHITE RIVER HEALTH	0.2500	0.0000	0.0000	0.2500	0.0000	0.0000	0.0000	0.0000	0.2500
MADRAS 509J SCHOOL	4.5871	0.0000	0.0000	4.5871	0.0000	0.0000	0.0000	3.2599	7.8470
SHERMAN 1J SCHOOL	3.4203	0.0000	0.0000	3.4203	0.0000	0.0000	0.0000	0.4529	3.8732
CHENOWETH 9 SCHOOL	4.7194	0.0000	0.0000	4.7194	0.0000	0.0000	0.0000	1.4514	6.1708
THE DALLES 12 SCHOOL	5.4894	0.0000	0.0000	5.4894	0.0000	0.0000	0.0000	2.1195	7.6089
DUFUR 29 SCHOOL	4.4659	0.0000	0.0000	4.4659	0.0000	0.0000	0.0000	0.0000	4.4659
DUFUR 29 SCHOOL (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	4.3508	4.3508
SOUTH WASCO COUNTY 1 SCHOOL	4.6651	0.0000	0.0000	4.6651	0.0000	0.0000	0.0000	0.0000	4.6651
FOSSIL 21J SCHOOL	4.3963	0.0000	0.0000	4.3963	0.0000	0.0000	0.0000	0.0000	4.3963
JEFFERSON ESD	0.2398	0.0000	0.0000	0.2398	0.0000	0.0000	0.0000	0.0000	0.2398
REGION 9 ESD	0.4678	0.0000	0.0000	0.4678	0.0000	0.0000	0.0000	0.0000	0.4678
NORTH CENTRAL ESD	2.0193	0.0000	0.0000	2.0193	0.0000	0.0000	0.0000	0.0000	2.0193

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	LEVY RATE		
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1229	0.7433
COLUMBIA GORGE COMMUNITY COLLEGE	0.2703	0.0000	0.0000	0.2703	0.0000	0.0000	0.0000	0.4963	0.7666
ANTELOPE CITY	1.6944	0.0000	0.0000	1.6944	0.0000	0.0000	0.0000	0.0000	1.6944
DUFUR CITY	2.0377	0.0000	0.0000	2.0377	0.0000	0.0000	0.0000	0.7849	2.8226
MAUPIN CITY	5.3573	0.0000	0.0000	5.3573	0.0000	0.0000	0.0000	0.0000	5.3573
MOSIER CITY	1.4128	0.0000	0.0000	1.4128	0.0000	0.0000	0.0000	0.0000	1.4128
SHANIKO CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4704	0.4704
THE DALLES CITY	3.0155	0.0000	0.0000	3.0155	0.0000	0.0000	0.0000	0.0000	3.0155

COUNTY: WASHINGTON

WASHINGTON COUNTY	2.2484	0.4236	0.0007	2.2477	0.4235	0.0000	0.0000	0.2437	2.9149
TUALATIN HILLS PARK & REC	1.3073	0.0000	0.0000	1.3073	0.0000	0.0000	0.0000	0.1544	1.4617
PORTLAND J PORT	0.0701	0.0000	0.0000	0.0701	0.0000	0.0000	0.0000	0.0000	0.0701
RAINBOW LANES SPECIAL ROAD	0.4888	0.0000	0.0000	0.4888	0.0000	0.0000	0.0000	0.0000	0.4888
URBAN ROAD MAINTENANCE	0.2456	0.0000	0.0000	0.2456	0.0000	0.0000	0.0000	0.0000	0.2456
CLEAN WATER SERVICES J	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVERGROVE 14 J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TUALATIN WATER (METZGER BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2318	0.2318
RALEIGH WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WEST SLOPE J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TUALATIN WATER (WOLF CREEK BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1486	0.1486
WOLSBORN FARM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TUALATIN VALLEY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
METRO J SERVICE	0.0966	0.0000	0.0000	0.0966	0.0000	0.0000	0.0000	0.1869	0.2835
TRI-MET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1239	0.1239
ENHANCED SHERIFF PATROL	0.6365	0.3926	0.0000	0.6365	0.3926	0.0000	0.0000	0.0000	1.0291
CORNELIUS RFPD	0.6164	0.8463	0.0000	0.6164	0.8462	0.0000	0.0000	0.5041	1.9667
FOREST GROVE RFPD	1.2766	0.0000	0.0000	1.2766	0.0000	0.0000	0.0000	0.1802	1.4568
GASTON JT RFPD	1.0921	0.2139	0.0000	1.0921	0.2139	0.0000	0.0000	0.0000	1.3060
TRI-CITY RFPD	1.0831	0.0000	0.0000	1.0831	0.0000	0.0000	0.0000	0.5790	1.6621
TUALATIN VALLEY JT RFPD	1.5252	0.2500	0.0000	1.5252	0.2500	0.0000	0.0000	0.0454	1.8206
WASHINGTON COUNTY 2 RFPD	1.1219	0.0000	0.0000	1.1219	0.0000	0.0000	0.0000	0.0000	1.1219
WEST LINN 3J SCHOOL	4.8684	1.5000	0.0000	4.8684	1.5000	0.0000	0.0000	2.7856	9.1540
LAKE OSWEGO 7J SCHOOL	4.4707	1.1800	0.0000	4.4707	1.0000	0.0000	0.0000	1.4337	6.9044
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.6237	5.5962
VERNONIA 47J SCHOOL	5.0121	0.0000	0.0000	5.0121	0.0000	0.0000	0.0000	0.0000	5.0121
PORTLAND 1J SCHOOL	4.7743	0.7500	0.0000	4.7743	0.7500	0.4674	0.0000	1.2289	7.2206
BANKS 13 SCHOOL	5.0152	0.0000	0.0000	5.0152	0.0000	0.0000	0.0000	3.1340	8.1492
FOREST GROVE 15 SCHOOL	4.9142	0.0000	0.0000	4.9142	0.0000	0.0000	0.0000	3.5034	8.4176
TIGARD 23J SCHOOL	4.9892	1.0000	0.0000	4.9892	1.0000	0.0000	0.0000	1.9066	7.8958
TIGARD 23J SCHOOLS (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0608	1.0608
BEAVERTON 48J SCHOOL	4.6930	0.0000	0.0000	4.6930	0.0000	0.0000	0.0000	1.8654	6.5584
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	2.5510	7.3633
SHERWOOD 88J (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0392	1.0392
GASTON 511J SCHOOL	5.0494	0.0000	0.0000	5.0494	0.0000	0.0000	0.0000	0.5172	5.5666
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	1.8193	6.7942
HILLSBORO 1J (HILLSBORO 7 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1257	0.1257
HILLSBORO 1J (REEDVILLE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2828	0.2828
HILLSBORO 1J (FARMINGTON BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3812	0.3812
HILLSBORO 1J (NORTH PLAINS BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2890	0.2890
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	1.9909	6.6525
CLACKAMAS ESD	0.3687	0.0000	0.0000	0.3687	0.0000	0.0000	0.0000	0.0000	0.3687
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
MULTNOMAH ESD	0.4576	0.0000	0.0000	0.4576	0.0000	0.0000	0.0000	0.0000	0.4576
YAMHILL ESD	0.3615	0.0000	0.0000	0.3615	0.0000	0.0000	0.0000	0.0000	0.3615
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2116	0.4944
BANKS CITY	1.9700	1.8000	0.0000	1.9700	1.8000	0.0000	0.0000	0.0000	3.7700

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
BEAVERTON CITY	4.6180	0.0000	0.0000	3.3494	0.0000	0.0000	0.0000	0.2575	3.6069
CORNELIUS CITY	3.9836	0.3318	0.0000	3.9836	0.3318	0.0000	0.0000	0.2674	4.5828
DURHAM CITY	0.4927	0.0000	0.0000	0.4927	0.0000	0.0000	0.0000	1.3512	1.8439
FOREST GROVE CITY	3.9554	0.0000	0.0000	3.9554	0.0000	0.0000	0.0000	0.6191	4.5745
GASTON CITY	6.6146	0.0000	0.0000	6.6146	0.0000	0.0000	0.0000	0.0000	6.6146
HILLSBORO CITY	3.6665	1.1000	0.0000	3.6665	1.1000	0.0000	0.0000	0.0000	4.7665
KING CITY	1.5261	0.4150	0.0000	1.5261	0.4149	0.0000	0.0000	0.0000	1.9410
LAKE OSWEGO CITY (INS SCHOOL)	5.0353	0.0000	0.0000	4.7903	0.0000	0.0000	0.0000	0.0000	4.7903
LAKE OSWEGO CITY (BONDS)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7585	0.7585
NORTH PLAINS CITY	2.1712	0.5462	0.0000	2.1712	0.5462	0.0000	0.0000	0.5187	3.2361
PORTLAND CITY	4.5770	0.0000	0.0000	4.5770	0.0000	2.1868	0.0000	0.2025	6.9663
RIVERGROVE CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SHERWOOD CITY	3.2975	0.0000	0.0000	3.2975	0.0000	0.0000	0.0000	1.2869	4.5844
TIGARD CITY	2.5131	0.0000	0.0000	2.5131	0.0000	0.0000	0.0000	0.3875	2.9006
TUALATIN CITY	2.2665	0.0000	0.0000	2.2665	0.0000	0.0000	0.0000	0.1209	2.3874
WILSONVILLE CITY	2.5206	0.0000	0.0000	2.5206	0.0000	0.0000	0.0000	0.4217	2.9423
WILSONVILLE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6920	0.0000	0.6920
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4151	0.0000	0.4151

COUNTY: WHEELER

WHEELER COUNTY	8.5266	0.0000	0.0380	8.4886	0.0000	0.0000	0.0000	0.0000	8.4886
WHEELER CO 4-H EXTENSION	0.5584	0.0000	0.0000	0.5584	0.0000	0.0000	0.0000	0.0000	0.5584
NE WHEELER COUNTY HEALTH	1.0084	0.0000	0.0000	1.0084	0.0000	0.0000	0.0000	0.0000	1.0084
CONDON 25J SCHOOL	3.3143	0.0000	0.0000	3.3143	0.0000	0.0000	0.0000	0.0000	3.3143
DAYVILLE 16J SCHOOL	2.2213	0.0000	0.0000	2.2213	0.0000	0.0000	0.0000	0.0000	2.2213
FOSSIL 21J SCHOOL	4.3963	0.0000	0.0000	4.3963	0.0000	0.0000	0.0000	0.0000	4.3963
SPRAY 1 SCHOOL	4.3311	0.0000	0.0000	4.3311	0.0000	0.0000	0.0000	0.0000	4.3311
MITCHELL 55 SCHOOL	3.9020	0.0000	0.0000	3.9020	0.0000	0.0000	0.0000	0.0000	3.9020
GRANT ESD	3.7557	0.0000	0.0000	3.7557	0.0000	0.0000	0.0000	0.0000	3.7557
NORTH CENTRAL ESD	2.0193	0.0000	0.0000	2.0193	0.0000	0.0000	0.0000	0.0000	2.0193
FOSSIL CITY	4.8542	0.0000	0.0000	4.8542	0.0000	0.0000	0.0000	0.0000	4.8542
MITCHELL CITY	2.5433	0.0000	0.0000	2.5433	0.0000	0.0000	0.0000	0.0000	2.5433
SPRAY CITY	6.0888	0.0000	0.0000	6.0888	0.0000	0.0000	0.0000	0.0000	6.0888

COUNTY: YAMHILL

YAMHILL COUNTY	2.5775	0.0000	0.0058	2.5717	0.0000	0.0000	0.0000	0.0000	2.5717
CHEHALEM PARK & REC	0.9076	0.0000	0.0000	0.9076	0.0000	0.0000	0.0000	0.0000	0.9076
OTTER CREEK HIGHLANDS ROAD	0.4193	0.0000	0.0000	0.4193	0.0000	0.0000	0.0000	0.0000	0.4193
CLEAN WATER SERVICES J	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
YAMHILL SWCD	0.0354	0.0000	0.0000	0.0354	0.0000	0.0000	0.0000	0.0000	0.0354
YAMHILL CO EXTENSION	0.0449	0.0000	0.0000	0.0449	0.0000	0.0000	0.0000	0.0000	0.0449
CHEMEKETA LIBRARY	0.0818	0.0000	0.0000	0.0818	0.0000	0.0000	0.0000	0.0000	0.0818
GASTON JT RFPD	1.0921	0.2139	0.0000	1.0921	0.2139	0.0000	0.0000	0.0000	1.3060
AMITY JT RFPD	0.8403	0.0000	0.0000	0.8403	0.0000	0.0000	0.0000	0.0000	0.8403
CARLTON RFPD	0.5336	0.0000	0.0000	0.5336	0.0000	0.0000	0.0000	0.0000	0.5336
DAYTON JT RFPD	1.2302	0.0000	0.0000	1.2302	0.0000	0.0000	0.0000	0.0000	1.2302
DUNDEE RFPD	0.5580	0.0000	0.0000	0.5102	0.0000	0.0000	0.0000	0.0000	0.5102
MCMINVILLE RFPD	0.9576	0.0000	0.0000	0.9576	0.0000	0.0000	0.0000	0.0000	0.9576
NEWBERG RFPD	0.4329	0.0000	0.0000	0.4329	0.0000	0.0000	0.0000	0.0000	0.4329
SHERIDAN JT RFPD	1.1188	0.0000	0.0000	1.1188	0.0000	0.0000	0.0000	0.0000	1.1188
WILLAMINA JT RFPD	0.8936	0.0000	0.0000	0.8936	0.0000	0.0000	0.0000	1.4727	2.3663
YAMHILL RFPD	0.9081	0.0000	0.0000	0.9081	0.0000	0.0000	0.0000	0.0000	0.9081
NESTUCCA VALLEY 101J SCHOOL	4.8580	0.0000	0.0000	4.8580	0.0000	0.0000	0.0000	0.0000	4.8580
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	2.5510	7.3633
GASTON 511J SCHOOL	5.0494	0.0000	0.0000	5.0494	0.0000	0.0000	0.0000	0.5172	5.5666

TAX RATES BY TYPE OF TAX, FY 2002-03 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DI STRI CT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTI ON	OFFSET	RATE	OPTI ON		RENEWAL		RATE USED
	AUTHORI TY	AUTHORI TY	RATE	USED*	USED*	RATE	LEVY RATE		
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	1.8193	6.7942
HILLSBORO 1J (FARMINGTON BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3812	0.3812
AMITY 4J SCHOOL	4.7796	0.0000	0.0000	4.7796	0.0000	0.0000	0.0000	2.7965	7.5761
DAYTON 8 SCHOOL	5.0892	0.0000	0.0000	5.0892	0.0000	0.0000	0.0000	2.2156	7.3048
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	1.9909	6.6525
WILLAMINA 30J SCHOOL	5.0022	0.0000	0.0000	5.0022	0.0000	0.0000	0.0000	0.0000	5.0022
MCMINNVILLE 40 SCHOOL	4.1494	0.0000	0.0000	4.1494	0.0000	0.0000	0.0000	2.9976	7.1470
SHERIDAN 48J SCHOOL	4.7882	0.0000	0.0000	4.7882	0.0000	0.0000	0.0000	1.1507	5.9389
YAMHILL-CARLTON 1 SCHOOL	4.7818	0.0000	0.0000	4.7818	0.0000	0.0000	0.0000	1.6577	6.4395
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
YAMHILL ESD	0.3615	0.0000	0.0000	0.3615	0.0000	0.0000	0.0000	0.0000	0.3615
CHEMEKETA COMMUNITY COLLEGE	0.6259	0.0000	0.0000	0.6259	0.0000	0.0000	0.0000	0.1354	0.7613
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2116	0.4944
AMITY CITY	3.6105	0.0000	0.0000	3.6105	0.0000	0.0000	0.0000	0.0000	3.6105
CARLTON CITY	5.0098	0.0000	0.0000	4.7594	0.0000	0.0000	0.0000	0.3885	5.1479
DAYTON CITY	1.7057	0.0000	0.0000	1.7057	0.0000	0.0000	0.0000	0.0000	1.7057
DUNDEE CITY	2.3115	0.0000	0.0000	2.3115	0.0000	0.0000	0.0000	0.5461	2.8576
LAFAYETTE CITY	3.4857	0.0000	0.0000	3.4857	0.0000	0.0000	0.0000	0.0000	3.4857
MCMINNVILLE CITY	5.0200	0.0000	0.0000	5.0200	0.0000	0.0000	0.0000	1.2654	6.2854
NEWBERG CITY	4.3827	0.0000	0.0000	4.3827	0.0000	0.0000	0.0000	0.5986	4.9813
SHERIDAN CITY	2.1307	0.0000	0.0000	2.1307	0.0000	0.0000	0.0000	0.1987	2.3294
WILLAMINA CITY	4.2039	0.0000	0.0000	4.2039	0.0000	0.0000	0.0000	0.0000	4.2039
YAMHILL CITY	3.7389	0.0000	0.0000	3.7389	0.0000	0.0000	0.0000	0.0000	3.7389

* Rate used will be less than the authorized rate when offsets to permanent authority exist or if the district voluntarily uses a lower rate.

Appendix B

A Recent History of Oregon Property Taxation

To understand the current structure of Oregon's property tax system, it is helpful to view the system in a historical context. Although 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.

Measure 5, which introduced tax rate limits, was passed in 1990 and became effective starting in the 1991–92 tax year. When fully implemented in 1995–96, Measure 5 cut tax rates an average of 51 percent from their 1990–91 levels. Measure 50, passed in 1997, cut taxes, introduced assessed value growth limits, and replaced most tax levies with permanent tax rates. It transformed the system from one primarily based on levies to one primarily based on rates. When implemented in 1997–98, Measure 50 cut effective tax rates an average of 11 percent from their 1996–97 levels.

This appendix consists of four sections designed to provide a history of Oregon's property tax system within the context of the changes of the 1990s. The first section, *Overview*, consists of a broad look at how the two ballot measures have affected the property tax system. The second section, *Property Tax Administration*, reviews how property assessment, tax calculation, and tax collection have been transformed. The third section, *Urban Renewal Agency Revenue*, describes the changes urban renewal agencies have undergone. The fourth and last section, *Tax Relief*, discusses programs to reduce tax burdens that have existed during the past twenty years.

Overview

One useful way to understand the recent history of the property tax system is to divide the discussion into three distinct periods: Pre-Measure 5, Measure 5, and Measure 50.

Pre-Measure 5

Oregon had a pure levy-based property tax system until 1991–92. 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. Generally speaking, the full market value of property was taxable; there was no separate definition of assessed value. 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 imposed by each district equaled its tax rate multiplied by its real market value. Consequently, there was no difference between taxes imposed and tax levies under this system. 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.

Under this system, 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 first summing 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. The annual growth in taxes on an individual property depended on a number of factors, including new or larger levies and the amount of new con-

struction within the district. For example, if new construction did not occur, and property values did not change, then any growth in levies meant taxes increased for individual properties. On the other hand, new construction within the district meant that the levies were distributed across greater value. The tax rate would fall when the value of the district increased. This growth could result in lower taxes for some individual properties.

Measure 5

Measure 5 introduced limits, starting in 1991–92, 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 the school or general government taxes exceeded its limit, then each corresponding taxing district had its tax rate reduced proportionately until the tax limit was reached. This reduction in taxes to the limits is called “compression.”

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; taxes imposed depended on assessed values.

Measure 50

The 1997 Legislature drafted Measure 50 in response to the passage of citizens’ initiative Measure 47 in November 1996. Measure 47 would have rolled back property taxes (not assessed values) to 90 percent of the 1995–96 level for each property in the state. Measure 47 was repealed by Measure 50. This legislatively referred measure was drafted to correct a number of technical problems with Measure 47 while replicating its tax cuts.

The objective of Measure 50 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.

While Measure 5 simply limited the tax rates used to calculate taxes imposed, Measure 50 changed the concepts of both assessed values and tax rates. Assessed value is no longer equal to real market value. For 1997–98, the assessed value of every property was reduced to 90 percent of its 1995–96 assessed value.³ Because growth in value has not been uniform throughout the state, this change had varying impacts. Properties that had experienced the greatest value growth between 1995–96 and 1997–98 received the greatest cuts in assessed value, and consequently in taxes. For new property that did not exist in 1995–96, such as business personal property or improvements, the assessed value was calculated as a percentage of its market value.

For existing property, Measure 50 limited the annual growth in assessed value to 3 percent. This limitation made predicting future assessed values much simpler. For new property (e.g., newly constructed homes), assessed value is calculated by multiplying the new property’s real market value by the ratio of assessed value to real market value of similar property. This approach to assigning values to a new property assures that it is taxed con-

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

³ In 1995–96, assessed and real market value were equal.

sistently with similar existing properties. Measure 50 also stipulates that assessed value may not exceed real market value. As a result, if the real market value of a property falls below its assessed value, the taxable value will be set at the real market value.

Prior to Measure 50, levies were set by local governments and voters, and tax rates were the result of dividing levies by assessed value. Under Measure 50 most levies were replaced by permanent tax rates, making the permanent rates central to the property tax system. There are three types of property taxes that taxing districts may impose: taxes from the permanent rates, local option levies, and bond levies.⁴ Only the permanent rates are fixed; they do not change from year to year. Bond levies typically are approved in terms of dollars, and the rates are calculated as the total levy divided by the assessed value in the district. Local option levies may be approved either in rate or dollar terms. If the local option levy is in dollar terms, then rates are calculated the same way as for bond levy rates.

Taxes from the permanent rates, typically referred to as operating taxes, are used to fund the general operating budgets of the taxing districts. They account for the single largest component of property taxes. Strictly speaking, the permanent rates are rate limits, so districts may use any rate up to their permanent rate.

Local option taxes represent the only way taxing districts can raise operating revenue beyond the permanent rate amount. Even so, these taxes are the first to be reduced if the Measure 5 limitations are exceeded. Because voters at the local level must approve these levies, they represent one aspect of local control over the level of property taxes. All districts, except educational service districts (ESDs), are authorized to levy local option taxes. However, community colleges cannot seek local option levies that are greater than the amount of reduction caused by Measure 50 in fiscal year 1997–98. Fiscal year 2000–01 was the first year that school districts were able to use local option levies. Measure 50 requires that local option levies, in elections other than general elections, be approved by a majority of voters with at least 50 percent of all registered voters actually voting.

Bond levies have remained largely unchanged. They are used to pay principal and interest for bonded debt. Under the provisions of Measure 50, new bond levies, like new local option levies, are subject to a 50 percent voter participation requirement if the election is not a general election.

Some taxing districts receive timber tax revenue. This revenue, known as an offset, actually reduces the amount of revenue that districts may raise from their permanent rates. Only county government districts reduce their permanent tax rates when they receive offset payments. When schools receive timber tax payments, it is in addition to what they raise through property taxes.

School District Replacement Revenue

Under Measures 5 and 50, the state was required to compensate schools for losses in tax revenue due to changes in each ballot measure. In both cases, the effects of the requirements were negligible since the Legislature appropriated more than the required amount each biennium. Under Measure 5, losses from tax compression were required to be replaced through 1996, but the state was not required to continue the level of Basic School Support that it had provided to school districts prior to Measure 5. The replacement revenue requirement ended up being partially offset by reductions in other Basic School Sup-

⁴ Currently, there also are gap bonds and a pension levy. Gap bonds represent debt obligations that have been funded with the operating taxes of districts. The pension levy represents an ongoing obligation the City of Portland has to its fire and police forces. Both of these eventually will become part of the permanent rate for their respective districts.

port funds that were no longer mandated. Measure 50 also contained a constitutional requirement that the Legislature replace school district revenue lost due to the Measure 5 rate limits. This requirement likewise has had a minimal effect on actual state school funding because the school revenue compression losses under Measure 50's lower tax environment have been smaller than the amount of Basic School Support provided by the Legislature.

Property Tax Administration

The changes to the property tax system brought about by Measures 5 and 50 required significant changes in the way county governments and the state administer the tax. This section describes how property tax administration was changed by Measures 5 and 50.

Property Assessment

The process of identifying and assigning a value to taxable property is called assessment. Most property assessment is administered by the county assessor. The Oregon Department of Revenue assesses some property, including public utilities and large industrial properties. Utility property is placed on a separate assessment roll, then transferred to the county assessment roll prior to preparation of tax bills. The Department of Revenue appraises large industrial plants, but those properties appear only on the county assessment roll.

Property subject to taxation includes all privately owned real property (land, buildings, and improvements) and business personal property (machinery, office furniture, and equipment). There is no property tax on household furnishings (exempted in 1913), personal belongings, or automobiles (exempted in 1920). These, as well as other property tax exemptions, are detailed in the State of Oregon *Tax Expenditure Report*, a companion document to the Governor's Budget.

Prior to the passage of Measure 5 in 1990, each county assessor annually prepared an assessment roll listing all taxable property as of January 1. For example, the assessed value of a property for the 1989-90 fiscal year was determined as of January 1, 1989. Through 1980, assessed value was set to market value for all classes of property. From 1980 to 1983, taxable property was divided into two categories: homestead and all other. Homestead property consisted of owner-occupied single-family residences. Property was appraised at market value but assessments were limited to 5 percent growth statewide per year for each category. Beginning in 1984-85, the distinctions of homestead and all other property were eliminated, and in 1985 the Legislature repealed the 5 percent limit on assessed value increases. Beginning with the 1985-86 tax year, all property again was assessed at 100 percent of full market value.

The legislation to implement Measure 5 made two primary changes in the assessment process. First, it changed the assessment date from January 1 to July 1, effective beginning with the 1991-92 fiscal year. Second, the new legislation set assessed value equal to "real market value," where real market value was defined as the **minimum** value the property would sell for during the year.

With Measure 50, property assessment changed dramatically. For 1997-98, the assessed value of a property was set at 90 percent of the property's 1995-96 assessed value. From 1998-99 onward, assessed value growth is limited to 3 percent per year. For new properties, assessed value is calculated by multiplying the ratio of assessed to real market value for similar property in the county by that property's real market value. For example, if the ratio of assessed to real market value for residential property in a given county is 0.8, then the

assessed value for a new house would be 80 percent of its real market value. Measure 50 also redefined real market value as the value the property would sell for in the market on the assessment date (January 1), thus abandoning the concept of minimum value during the year that was adopted under Measure 5.

Equalization

The process of maintaining uniformity of values among property owners and among various classes of property is called equalization. Prior to Measure 5 taking effect, county boards of equalization heard taxpayer appeals and could adjust assessed values up or down to maintain uniformity. Boards of equalization also could adjust values for entire classes of property at the request of the county assessor, again to maintain uniformity in assessments. Measure 5 substantially reduced the authority of the county boards of equalization, and when Measure 50 took effect, the equalization process became unnecessary.

Measure 5 removed the power of the county boards of equalization to equalize values. Their sole responsibility was changed to hearing petitions for reduction of value from individual taxpayers. At the county level, it was up to assessors to maintain uniformity in values by assessing each property at its real market value. At the state level, the director of the Department of Revenue used information on sale prices and assessed values to adjust county assessment rolls, if needed, to maintain uniformity among property owners and property classes.

Under Measure 50, the mandated calculation of assessed value from a base year value with the 3 percent annual growth limit meant that equalization became unnecessary.

Assessment Appeals

Appeals to reduce real market value and assessed value and to request a waiver of late filing penalties are heard by the county Boards of Property Tax Appeals (BOPTA) after tax statements are issued.

Prior to Measure 5, property was assessed as of January 1 of each year. Property owners received their assessment notices in the spring, and appeals were settled prior to computing tax rates and mailing tax bills in October.

Two features of Measure 5 required changing the appeal process. First, the assessment date was changed from January 1 to July 1. This meant that as a practical matter there was not enough time to complete the appeal process prior to mailing tax bills. The Legislature remedied this problem by combining the assessment notice and the tax bill and by providing for appeals **after** tax bills were mailed. Property owners could file appeals between October 25 to December 31 with the County Board of Equalization (BOE). Taxpayers received tax refunds if their appeals were successful.

The second Measure 5 change to the appeal process was the definition of assessed value. The assessed value was set to "real market value," defined as the **minimum** value the property would sell for during the year. This meant that for some properties, the assessed value was not the value on the assessment date (July 1), but on some later date. To allow for adjustments to the assessed value of properties whose value declined after the assessment date, the Legislature provided for a second appeals period. Between July 15 and July 31 following the end of the tax year, property owners who thought the market value of their property declined during the tax year could appeal to the County Board of Ratio Review (BORR). If successful, taxpayers received refunds.

Measure 50 eliminated the BOE and BORR and replaced them with county Boards of Property Tax Appeals (BOPTA). The limitation placed on increases in assessed value has resulted in a large decline in the number of appeals filed at this level. With the assessment date reset to January 1, the second appeals period no longer exists and appeals must be filed between the date when tax statements are issued and December 31.

Tax Calculation

Just as the assessment process changed under Measure 5 and Measure 50, so did the calculation of taxes. Measure 5 imposed tax rate limits, and Measure 50 established permanent tax rates to replace most tax levies that existed under the pre-Measure 5 and Measure 5 systems. This section describes how taxes and tax rates were calculated under the three different systems.

Tax Levies

Prior to the passage of Measure 50 in 1997, tax levies played a key role in determining the amount of property taxes raised by local governments. Measure 50 required that most of the tax levies that existed previously be assigned permanent tax rates. Below we discuss the old levy system and describe how it changed under Measure 50.

Under both the pre-Measure 5 and the Measure 5 systems, tax levies played a key role in determining the amount of property tax revenue local governments received and the amount of tax imposed on each property. The process of calculating and declaring the amount of taxes to be raised from taxpayers was termed “making the levy.” Authority to levy property taxes was vested with the governing body of each local government. Each governing body determined the levy for its taxing district annually before July 15 as part of the budget process. Annual budgets for taxing districts are based on a fiscal year that begins July 1 and ends the following June 30.

Constitutional and statutory limits on the amount that a taxing district may levy were:

1. **Levy inside the 6 percent limitation (tax base levy).** A local government tax base, approved by a majority of its voters at a state general or primary election, represented a permanent authority to levy a specific dollar amount each year. That dollar amount could not exceed the highest amount levied in the three prior years in which a levy was made, **plus** 6 percent of that amount. Tax base levies could be increased in proportionate amounts for annexed territory. A taxing district was permitted to have only one tax base levy. Proceeds from the tax base levy could be expended for any purpose allowed by law for the district except general obligation bonds. Tax base levies were subject to the Measure 5 tax rate limits.
2. **Levy outside the 6 percent limitation (one-year, serial, safety net, or continuing levies).** One-year and serial levies, approved by a majority of voters at a special election, were **temporary** taxing authorities permitting the levy of a specific dollar amount for one year or for two or more years (serial levies). Safety net levies were available only to school districts and qualifying ESDs and did not require voter approval. The safety net levy was the amount needed to bring the current year’s total tax base and other levies for operating purposes up to the amount of the prior year’s total levy for operating purposes.⁵ Continuing levies were those approved by voters prior to 1953. They were permanent and were limited in amount by the product of the voted tax rate and the assessed value of the taxing district (as opposed to a limit on the levy amount). Starting in 1978, serial levies also could be established using a specified voter ap-

⁵ Levies for operating purposes did not include levies for payment of bonded debt, capital construction, or serial levies approved for more than three years (ORS 328.715).

proved tax rate, but the term could not exceed three years. These were sometimes referred to as “rate levies.” The 1989 Legislature (Oregon Laws Chapter 658) increased the limit on fixed-dollar serial levies from three to five years for operating purposes and 10 years for any other purposes. All one-year, serial, safety net, and continuing levies were subject to the Measure 5 tax rate limits.

- 3. Levy for bonded indebtedness (bond and interest levy).** Taxing districts could levy an amount sufficient to pay principal and interest for bonded debt each year. Bond measures to be paid from future tax levies first had to be approved by a majority of those voting, unless otherwise provided by law. Proceeds from a bond levy could not be diverted to another purpose. Bond levies used for capital construction were not subject to the Measure 5 tax rate limits.

Measure 50 converted most of the levies imposed under the pre-Measure 5 and Measure 5 systems to a permanent tax rate. Tax base levies, one-year levies, serial levies, safety net levies, and continuing levies all became part of the permanent rate created by Measure 50. In addition, Measure 50 created a new type of levy known as a local option levy. Local option levies are operating levies that can be passed by local governments to raise revenue beyond the permanent rate amounts. The original Measure 50 language did not allow school districts or ESDs to use local option levies. However, legislation passed in 1999 enabled school districts to use local option levies starting in 2000–01. Levies for bonded indebtedness remain in essentially the same form as prior to Measure 50. Taxes from permanent rates and from local option levies are subject to the Measure 5 rate limits, but taxes from bond levies remain exempt from limits.

Tax Rates

Measure 50 replaced most tax levies with permanent tax rates. Therefore, the exercise of setting tax rates remains only for local option levies, bond levies, and urban renewal special levies. Under Measure 50, the county assessor computes tax rates for local option levies, bond levies, and urban renewal special levies, then adds those rates to the permanent rates to compute the total rate to be extended to a property. The tax extended to a property is the total tax rate times the assessed value of the property.

Under the pre-Measure 5 and Measure 5 systems, the county assessor extended authorized levies and computed district tax rates for each taxing district. District tax rates were expressed as a dollar amount per \$1,000 of assessed value and were computed by dividing total taxes levied by the total assessed value inside the taxing district boundaries. The total tax extended to a property was the sum of the district tax rates times the assessed value of the property. Under Measure 5, if the tax extended to the property exceeded the Measure 5 limits, the tax going to each local government was reduced proportionally until the limit was reached.

When Measure 50 first took effect in the 1997–98 tax year, permanent tax rates were calculated based on a complicated formula that took into account several factors. These included: a) the amount of taxes that would have been raised in 1997–98 under Measure 47, b) the levies that existed under the Measure 5 system, c) the tax cut required by Measure 50, and d) a variety of special provisions that exempted certain types of levies from the Measure 50 cuts and reduced the amount of the tax cuts for districts with rapid assessed value growth due to new construction.

Property Tax Compression

Compression is the process used to reduce property taxes to the Measure 5 limits. Prior to Measure 5, compression did not exist. Reductions in taxes due to compression are the dif-

ference between what taxing districts wish to raise through property taxes (tax extended) and the amount they actually raise (tax imposed).

Measure 5 introduced limits, phased in between 1991–92 and 1995–96, on the taxes paid by individual properties. The limits are \$5 per \$1,000 real market value for school taxes and \$10 per \$1,000 real market value for general government taxes. These limits are applied only to operating taxes, not bonds. 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. First, local option taxes are reduced, possibly to zero. If there are no local option taxes or they have been reduced to zero, the tax rates from the permanent tax rates for each taxing district are reduced proportionately.⁶

It is important to note that while property tax rates under Measure 50 are applied to a property's **assessed value**, the Measure 5 rate limits apply to **real market value**. Prior to Measure 50, this distinction was unnecessary because assessed value equaled real market value. While the Measure 5 limits still apply under Measure 50, the effect of the Measure 5 limits is minimal for most properties because Measure 50 substantially reduced property taxes.

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 property and the taxes extended by each taxing district. They 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 November 15 of the same calendar year. Under the partial payment schedule, the first one-third of taxes are due 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. If taxes remain unpaid after three years from the tax-due date, counties initiate property foreclosure proceedings.

Urban Renewal Agency Revenue

In Oregon, urban renewal agencies receive the bulk of their revenues through a tax increment financing mechanism. When an urban renewal plan is created, the value of the property within its boundaries is locked in time, or frozen, at the amount calculated from the last 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. The tax rate used to calculate taxes imposed for the urban renewal plan is 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 times the value of the increment.

⁶ Gap bonds and pension levies are reduced also, if present.

Pre-Measure 5

Prior to Measure 5, urban renewal agencies received taxes that would have been imposed by each taxing district on the excess value of property within each urban renewal plan area (an agency can have more than one plan area). Technically, only the properties within the urban renewal plan area paid taxes to the urban renewal agency. However, in effect all taxpayers in taxing districts overlapping the plan area paid urban renewal taxes because the removal of urban renewal excess value from the tax rate calculation caused tax rates to be slightly higher for everyone in the taxing district.

Measure 5

The legislation passed to implement Measure 5 made a number of changes to tax increment financing in urban renewal areas to avoid potential inequities among taxpayers. If the Measure 5 tax limits had been imposed under the old urban renewal system where only properties inside the plan areas paid urban renewal taxes, those properties could have paid taxes that were dramatically different from surrounding properties' taxes. If an agency used its revenue to finance bonds outside the limits, the properties in the plan area could pay far higher taxes than similar properties outside the plan area. Likewise, if the agency used the revenue for non-bond purposes, then properties inside the plan area would have relatively more of their taxes subject to the Measure 5 rate limits and could pay far lower taxes than similar properties outside the plan area.

The Legislature attempted to remedy this problem by spreading urban renewal taxes over all properties inside the urban renewal agency's boundary for taxing districts overlapping urban renewal plan areas. Urban renewal taxes appeared separately on tax statements, just like those of each taxing district.

In 1992, tax increment financing in urban renewal areas was changed again. The Oregon Supreme Court ruled that all revenue collected by an urban renewal agency to pay for bonds is inside Measure 5 rate limits and hence subject to the general government limit. This has had a substantial effect on urban renewal agencies, because a large percentage of their revenues are used to pay for bonds.

Measure 50: 1997–98 to 2001–02

Measure 50 returned the structure of urban renewal financing to much the same form it had prior to Measure 5, with one exception. Urban renewal agencies do not have permanent rates and continued to raise revenue primarily through tax increment financing, but under certain circumstances, urban renewal agencies were allowed to raise additional revenue, beyond what they raised off their increment, via special levies. Starting in 1997–98, if an existing urban renewal plan received less revenue off its increment under Measure 50 than what it would have received under the pre-Measure 50 tax system, the agency could impose a special levy to make up the difference. The special levy is imposed on all properties within the boundaries of the urban renewal **agency** (either a city or a county), not just on properties in the **plan area**. New plan areas (established after 1996) receive tax increment financing revenue only; the agency may not impose a special levy for new plan areas.

Measure 50: After 2001-02

Two substantial changes took effect in 2002–03. One was a result of new legislation in the 2001 session (HB 3215). This established that certain plan areas could not divide taxes from local option or bond levies that were passed by voters after October 6, 2001. These plan areas are either option 1 or option 2 plans (see Glossary), or are new plans that were

adopted after October 6, 2001. All other plan areas adopted before October 6, 2001, divide taxes from local option and bond levies like in the past, without regard to when the levies are approved by voters.

The second change that is new beginning with the 2002–03 year is that a court case (Shilo Inn vs. Multnomah County) clarified that all urban renewal revenues must be considered in the general government category for the purpose of meeting the constitutional tax limitations, regardless of what type of district was the source of the division of tax revenue. Previously, the tax reduction to meet the constitutional limitations was calculated based on the type of district the division of tax came from. If a school district had faced division of tax, the amount of tax divided for urban renewal was reduced with the other education category taxes at the \$5 per thousand limit. The court case changed this so that now the division of tax from the school district would be grouped with all other general government revenue for testing against the \$10 per thousand general government limit.

In order to accommodate both the legislative change and the court decision, the division of tax calculation reverted to some extent back to the method used under Measure 5 before 1997–98, where division of tax was spread across the urban renewal agency. The excess value within each plan area in the district and the district billing rate determines the amount of urban renewal revenue from division of tax. This amount is divided by the value of property that is both within the agency and within the district (shared value) to determine the division of tax rate. The district billing rate is reduced by the division of tax rate for taxpayers in the area of shared value. All revenues from the division of tax rate are considered general government revenues for the purpose of meeting the constitutional tax limitations.

The net effect of these changes will vary by taxpayer, but education districts in urban renewal agency areas will tend to have less revenue lost to the constitutional limitations than before, and general government districts in those areas will tend to see more revenue lost to the constitutional limitations than before.

Tax Relief

During the past 20 years the Legislature has created six property tax relief programs. Currently, only two of these programs exist: the Elderly Rental Assistance (ERA) and Homestead Deferral programs. The Homestead Deferral programs include three components: property tax deferral programs for seniors (62 years and older) and disabled homeowners, and a special assessment deferral program for seniors.

In 1973 the Legislature enacted the Homeowner and Renter Refund program (HARRP) to provide tax relief to low- and middle-income Oregonians. The program was modified in 1989 and phased out in 1991. While it existed, the program provided property tax refunds to households based on income levels and property taxes paid (for renters, 17 percent of rent was considered to be property tax), up to specified maximum refund amounts. The refunds were initially available to households with incomes less than \$17,500. Starting in 1989, the Legislature restricted HARRP refunds to households with non-housing assets less than \$25,000. The maximum refund amounts increased as income declined. For homeowners, the maximum refund for the lowest income category was \$750, declining to \$0 as income exceeded \$17,500. The maximum refund amounts for renters were one-half of those for homeowners. The 1991 Legislature phased out HARRP, making the 1990 tax year the last year for refunds. For 1990, the household income limit was reduced to \$10,000; the maximum refund was reduced to \$500 for homeowners, \$250 for renters.

The Elderly Rental Assistance program (ERA) was a companion to HARRP that continued after HARRP was eliminated. It provides tax relief to elderly renters whose rent, fuel, and

utility expenses are large in relation to their income. Starting in 1975, ERA refunds were available to persons at least 58 years of age with incomes less than \$5,000. If rent, fuel, and utility expenses exceeded 40 percent of household income, renters would receive an ERA refund instead of a HARRP refund if the ERA amount was higher. In 1990, with the phase-out of HARRP, the income threshold for ERA was raised to \$10,000, and the rent, fuel, and utility expense threshold was reduced to 20 percent of income.

Homeowners 62 years of age 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 or sell their homes. Income eligibility requirements have changed multiple times over the course of the program. For the 2002-03 tax year, the program was open to seniors with household incomes of less than \$32,000 (an increase from \$27,500 in 2001-02). Once approved, senior citizens are eligible for the deferral in years when their federal adjusted gross income for the prior year does not exceed an amount that is adjusted for inflation each year (\$32,000 in 2002-03).

A similar 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). This program also had an increase in the qualifying income limit take effect for 2002-03. The limit increased from \$17,500 to \$32,000, and the limit will adjust for inflation in future years.

The third Homestead Deferral program, the Disabled Citizen's Property Tax Deferral program, began in 2001 for fiscal year 2001-02, 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 and are younger than 62.

Direct tax relief was granted to homestead property owners in maximum amounts of \$800 in 1980-81, \$425 in 1981-82, \$192 in 1982-83, \$170 in 1983-84 and 1984-85, and \$100 in 1985-86. (The maximum amount granted to renters was 50 percent of the homeowner maximum.) This property tax relief program (PTR) was repealed by the 1985 Legislature (1985 Oregon Laws Chapter 784, Section 10).

The 1983 Legislature enacted a tax rate freeze effective 1984 through 1986. The law specified the maximum tax rate that could be imposed by a taxing district. The maximum rate was the highest of one of four factors: 1) the net rate in 1981, 1982, or 1983; 2) the rate necessary to raise the tax base for the first levy made by the taxing district; 3) a temporary rate limit approved by the voters for not more than three years; or 4) a levy adjusted for an assessed value growth below 5 percent or a major decrease in non-ad valorem tax revenue.

The 1989 Legislature passed legislation to reduce the property taxes of high-rate, low-spending school districts. The program, commonly referred to as targeted tax relief, provided relief in two ways. First, it set a target tax rate, then provided offsets sufficient to bring each qualifying school district's tax rate down to the target rate. Second, it gave outright grants to school districts with high rates and low spending. These grants did not offset property taxes, so they represented added revenue for school districts. The 1991 Legislature eliminated the targeted tax relief program.

Appendix C: Glossary

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.
- **Single family residence.** Additional tax and penalty paid when residential property in commercial zones is no longer used for residential purposes.
- **Historic property.** Additional tax and penalty paid when property is no longer used as an 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 not 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 tax 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 then allowed to grow a maximum of 3 percent per year, but cannot exceed the real market value of the property.

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.

Board of Property Tax Appeals (BOPTA). County board to hear 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 homesite and personal property of disabled veterans or their surviving spouses. For 2002-03, the exemption was \$9,570 if income limits were not exceeded. Veterans with service-connected disabilities were eligible for a larger exemption of \$12,750 in 2002-03, regardless of income. Both exemption amounts increase 3 percent per year.

- **Historic property.** Improved property that has been granted a partial exemption 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 ORS 285.570 to 285.620. To be eligible, a business must meet several conditions relating to type of business activity and requirements for hiring and investment.
- **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, 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. This ratio is used in calculating the assessed value of new property 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 county assessors and identified by a code number, representing the combination of taxing districts in which a piece of property is located. 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. County assessors calculate compression as a dollar amount, but it also can be expressed as a tax rate. Compression is done on a property-by-property basis.

Consolidated tax rate. Sum of the tax rates of all taxing districts that impose taxes in a given code area. District tax rates are calculated prior to any compression that may result from Measure 5 property tax rate limits.

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

Effective tax rate. District tax rate expressed in dollars and cents per \$1,000 of property value. It is computed by multiplying 1,000 by a ratio, where the numerator is the total taxes imposed and the denominator is the assessed value of taxable property within the district (i.e., 1,000 times tax imposed divided by assessed value). It is the tax rate after compression.

Existing urban renewal plan. Urban renewal plan area that 1) existed in December 1996, 2) chose an 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 primarily used to make a profit in farming. Exclusive farm use (EFU) land is zoned exclusively for farming. Non-EFU land is not zoned EFU, but is and has been farmed for the preceding two years (ORS 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.

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 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.

Interest. Cumulative interest and penalties collected in 2001–02 for successive years up to June 30, 2002.

Levy based property tax system. Tax system in which levies are determined by budget needs (which in many cases must be approved by voters), and tax rates are calculated as levies divided by assessed value. The alternative is usually a rate-based 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.

Local option levies. Property tax levies for operating purposes 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. Total assessed value of all manufactured structures, less the amount of veterans' exemptions applied to manufactured structures. Manufactured structure has the meaning given in ORS 801.333.

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 nonschool 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 nonschool 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.

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

Net for collection. Total tax for collection, less total credits.

Nonprofit housing. 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.

Percent cumulative uncollected taxes. Total cumulative uncollected taxes as a percent of the total for collection.

Percent uncollected, FY 2001–02. Total uncollected taxes FY 2001–02 as a percent of the total for collection FY 2001–02.

Permanent tax rates. Permanent taxing authority for each taxing district, expressed as a rate per thousand dollars 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. Total assessed value of personal property, including machinery, equipment, and office furniture. Unless otherwise specified, the value is net of veterans' exemptions applied to personal property. Beginning in 1997–98, most personal property accounts of less than \$10,000 in value, excluding personal property manufactured structures, were not required to pay property tax and were not included in assessed value. Beginning with the 2002–03 fiscal year, the limit goes up to \$12,500 and is indexed from that point forward.

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 under *centrally assessed property* (ORS 308.515).

Real market value. Minimum value a property will sell for during the tax year in an arm's-length transaction.

Real property. Total assessed value of real property, including land, buildings, structures, and improvements. Unless otherwise specified,

this value is net of veterans' exemptions applied to real property. 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.
- **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 appraisal of this property can be either Department of Revenue or county responsibility.
- **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.

Social welfare exemptions. Assessed value of properties owned by private organizations and used for educational, religious, or developmental purposes. These properties are exempt from property tax. The qualifying property classes include:

- **Fraternal organizations.** All real or personal property that is occupied or used in fraternal works or for entertainment and recreational purposes by nonprofit corporations or social clubs (ORS 307.136).
- **Literary and charitable.** All property owned by unincorporated literary, benevolent, charitable, or scientific institutions (ORS 307.130).
- **Religious organizations.** All houses of public worship and other buildings and property used solely for administration, education, or entertainment by churches or religious organizations (ORS 307.140).
- **Burial grounds.** All burial grounds, tombs, lands, and buildings, not exceeding statutory acreage limits, owned and occupied by any crematory or cemetery associations (ORS 307.150).

- **All other social welfare.** Includes private schools and day care facilities, public libraries privately owned, senior centers privately owned, etc.

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.

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 collection FY 2001-02. Sum of advance collections and tax collectors' collections certified for FY 2001-02.

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

Tax imposed. Taxes due 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 limit category. Under the 1990 Measure 5 constitutional property tax limitation, taxes are divided into three categories: 1) inside the general government limit, 2) inside the education limit, and 3) outside the limit. All taxes, other than bond levies for capital construction, that are used for nonschool 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. Bond levies are outside the limit.

Timber offsets. Amount of revenue county districts received from the timber privilege tax.

This revenue reduced, by an equal amount, the money these districts received from the property tax. School districts also received revenue from the timber privilege tax, but it did not offset their property taxes.

Total amount 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 cumulative uncollected taxes. Difference between the net for collection and the total tax collections for all years up to June 30, 2002.

Total for collection. Sum of the total amount certified, uncollected taxes, and taxes added to rolls.

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, 2002. Tax collections are reported separately from interest and penalty collections.

Total uncollected taxes, FY 2001-02. Difference between the net for collection and the tax collection for FY 2001-02.

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

Uncollected balance. Cumulative amount of unpaid taxes as of July 1, 2001.

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.

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* above). Plan areas that are not “existing” 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 (A) within the district that covers part of a plan area, and (B)

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.

