

## Effective Tax Rates for Oregon Public Libraries: 2001-02

### *Introduction*

The following table presents effective tax rates per \$1,000 assessed valuation for Oregon public libraries in 2001-02. This information is derived from reports on library income by source, reported by Oregon public libraries for the 2001-02 fiscal year, and reports on Oregon property tax collections from the Oregon Department of Revenue.\* The purpose of this report is to present information on how local taxpayers in Oregon are supporting public library services with local property taxes. Property taxes are, by far, the greatest source of support for public library services in Oregon, and effective tax rates may determine, to a large extent, the quality of public library services Oregonians receive. An exception might be areas with low assessed valuation or with a small service area (e. g., a small town), that may not be able to achieve high quality service, even with a high effective tax rate. Conversely, areas with relatively high assessed valuations or with a large service area (e. g., an entire county) may be able to provide quality service with a lower effective rate.

“Effective tax rate” is defined for this analysis as follows:

- For city libraries, the effective tax rate is the sum of the operating income from city sources reported by the library divided by the net assessed valuation of the city, plus the rate of any taxes paid to counties or districts that support the operations of the city library, if any.
- For county libraries, the effective tax rate is the sum of the operating income from county sources reported by the library divided by the net assessed valuation of the county, plus the rate of any taxes paid to districts that support operations of the county library, if any.
- For district libraries, the effective tax rate is the rate reported by the Oregon Department of Revenue as the “permanent rate used” in 2001-02 for library operations, plus the rate of any taxes paid to other districts that support the operations of the district library, if any.

As should be clear from these definitions, the tax rates presented below are “effective” tax rates because, in the case of cities and counties, they are based primarily on the ratio of library income to assessed valuation. In reality, library income could be derived from non-property tax sources in a given city or county. Be that as it may, the “effective tax rate” is still a valid way to compare the effort that communities are making to support public library services.

It should be noted that for city/county libraries in Benton, Malheur, and Wasco County, the effective tax rate that appears in the table is the rate paid by taxpayers in the city (i. e., Corvallis, Ontario, The Dalles). The rate paid by taxpayers outside the cities is significantly lower.

The State Library would be happy to share the details of the analysis for particular libraries on request. Please contact Ann Reed ([ann.reed@state.or.us](mailto:ann.reed@state.or.us)) for more information.

\* *Oregon Property Tax Statistics, Fiscal Year 2001-02, and Oregon Property Tax Statistics Supplement, Fiscal Year 2001-02*, Oregon Department of Revenue.

**Effective Tax Rate  
Per \$1,000  
Assessed Valuation:  
2001-02**

<b>Library</b>	
1. Monmouth Public Library	\$1.89
2. Sheridan Public Library	1.51
3. Nyssa Public Library	1.33
4. Corvallis-Benton County Public Library	1.25
5. Wallowa Public Library	1.08
6. Ledding Library (Milwaukie)	1.05
7. Mt Angel Public Library	0.92
8. Brownsville Community Library	0.92
9. Woodburn Public Library	0.91
10. Dallas Public Library	0.90
11. McMinnville Public Library	0.85
12. Multnomah County Library	0.85
13. Lyons Public Library	0.84
14. Willamina Public Library	0.84
15. Newberg Public Library	0.84
16. La Grande Public Library	0.82
17. Newport Public Library	0.80
18. Weston Public Library	0.80
19. Elgin Public Library	0.80
20. Langlois District Library	0.77
21. Enterprise City Library	0.75
22. Driftwood Public Library	0.74
23. Dufur School/Community Library	0.73
24. Independence Public Library	0.73
25. Bandon Public Library	0.73
26. Coos Bay Public Library	0.73
27. Coos County Library Service District	0.73
28. Coquille Public Library	0.73
29. Dora Public Library	0.73
30. Flora M Laird Memorial Library (Myrtle Point)	0.73
31. Hazel M. Lewis Library (Powers)	0.73
32. Lakeside Public Library	0.73
33. North Bend Public Library	0.73
34. Cottage Grove Library	0.72
35. Vernonia Public Library	0.72
36. Athena Public Library	0.71
37. Hillsboro Public Library	0.70
38. Lake Oswego Public Library	0.69
39. Oregon City Public Library	0.69
40. St Helens Public Library	0.69
41. Cornelius Public Library	0.69
42. Agness Library District	0.66

43.	Curry Public Library District	0.66
44.	Lebanon Public Library	0.66
45.	Silver Falls Library District	0.66
46.	Eugene Public Library	0.66
47.	Beaverton City Library	0.65
48.	Molalla Public Library	0.65
49.	Forest Grove City Library	0.64
50.	Emma Humphrey Library (Vale)	0.63
51.	Sherwood Public Library	0.61
52.	West Linn Public Library	0.60
53.	Albany Public Library	0.60
54.	Gladstone Public Library	0.60
55.	Tigard Public Library	0.59
56.	Tualatin Public Library	0.59
57.	Jackson County Library Services	0.58
58.	Jefferson Public Library	0.57
59.	Toledo Public Library	0.57
60.	Mary Gilkey Library (Dayton)	0.57
61.	Fern Ridge Library District	0.56
62.	Rainier City Library	0.56
63.	Oakridge Public Library	0.56
64.	Stayton Public Library	0.55
65.	Deschutes Public Library System	0.55
66.	Sweet Home Public Library	0.55
67.	Malheur County Library	0.54
68.	Baker County Public Library	0.53
69.	Crook County Library	0.53
70.	Tillamook County Library	0.53
71.	Astoria Public Library	0.52
72.	Siuslaw Public Library District	0.52
73.	The Dalles-Wasco County Library	0.51
74.	Springfield Public Library	0.51
75.	Junction City Public Library	0.51
76.	Echo Public Library	0.50
77.	Amity Public Library	0.50
78.	Port Orford District Library	0.50
79.	Union Carnegie Public Library	0.50
80.	Hermiston Public Library	0.50
81.	Klamath County Library Service District	0.49
82.	Umatilla Public Library	0.49
83.	Seaside Public Library	0.48
84.	Scio Public Library	0.48
85.	Wilsonville Public Library	0.48
86.	Salem Public Library	0.48
87.	Hood River County Library	0.47
88.	Waldport Public Library	0.46
89.	Scappoose Public Library	0.46

90.	Lake County Library	0.45
91.	Canby Public Library	0.45
92.	Joseph City Library	0.44
93.	Douglas County Library System	0.44
94.	Wagner Community Library	0.44
95.	Jefferson County Library	0.43
96.	Josephine County Library System	0.43
97.	Pendleton Public Library	0.43
98.	Chetco Community Public Library	0.43
99.	Milton-Freewater Public Library	0.42
100.	Banks Public Library	0.41
101.	Cedar Mill Community Library	0.41
102.	Garden Home Community Library	0.41
103.	Washington County Coop. Lib.Service	0.41
104.	Arlington Public Library	0.41
105.	Sandy Public Library	0.39
106.	Harney County Library	0.39
107.	Clackamas County Library	0.38
108.	Estacada Public Library	0.38
109.	Library Information Network of Clackamas Co.	0.38
110.	Adams Public Library	0.37
111.	Helix Public Library	0.37
112.	Pilot Rock Public Library	0.37
113.	Stanfield Public Library	0.37
114.	Ukiah Public/School Library	0.37
115.	Umatilla County Special Library District	0.37
116.	Harrisburg Public Library	0.34
117.	Sherman County Public/School Library	0.33
118.	Fossil Public Library	0.33
119.	Clatskanie Library District	0.29
120.	Grant County Library	0.28
121.	Southern Wasco Co. Library	0.27
122.	Oregon Trail Library District	0.25
123.	Lincoln County Library District	0.25
124.	Gilliam County Library	0.19
125.	Wallowa County Library	0.11
126.	Chemeketa Coop. Regional Library Service	0.08
127.	Warrenton Community Library	0.08
128.	Yachats Public Library	0.03
Mean Effective Tax Rate		\$0.59
Median Effective Tax Rate		\$0.55