

Effective Tax Rates for Oregon Public Libraries: 2003-04

Introduction

The following table presents effective tax rates per \$1,000 assessed valuation for Oregon public libraries in 2003-04. This information is derived from reports on library income by source, reported by Oregon public libraries for the 2003-04 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. Included in the table is a column showing local government income per capita, which enables one to see the relationship between the effective tax rate and the dollars it actually yields for library service.

"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 sum of any operating income from other local government sources divided by the net assessed valuation of the other local government(s), or the permanent tax rate of any district that provides operating support to a city library.
- 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 city, plus the sum of any operating income from other local government sources divided by the net assessed valuation of the other local government(s).
- For district libraries, the effective tax rate is the rate reported by the Oregon Department of Revenue as the "permanent rate used" in 2003-04 for library operations, plus the sum of any operating income from other local government sources divided by the net assessed valuation of the other local government(s), or the permanent tax rate of any other district that provides operating support to a district library.

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 Val Vogt (val.t.vogt@state.or.us) for more information.

**Oregon Property Tax Statistics, Fiscal Year 2003-04, and Oregon Property Tax Statistics Supplement, Fiscal Year 2003-04, Oregon Department of Revenue.*

	Library (ranked by effective tax rate)	Effective Tax Rate Per \$1,000 Assessed Valuation: 2003- 04	*Local Government Income Per Capita: 2003-04
1.	Monmouth Public Library	1.6545	\$ 53.10
2.	Corvallis-Benton County Public Library	1.4158	\$ 64.04
3.	Nyssa Public Library	1.2736	\$ 11.77
4.	Sheridan Public Library	1.2518	\$ 30.45
5.	Willamina Public Library	0.9888	\$ 32.45
6.	Wallowa Public Library	0.9662	\$ 14.20
7.	Eugene Public Library	0.9641	\$ 59.32
8.	Woodburn Public Library	0.9434	\$ 39.11
9.	Elgin Public Library	0.9402	\$ 16.10
10.	Multnomah County Library	0.9177	\$ 58.77
11.	Newberg Public Library	0.8784	\$ 40.26
12.	Independence Public Library	0.8712	\$ 28.07
13.	Milton-Freewater Public Library	0.8674	\$ 23.98
14.	Brownsville Community Library	0.8639	\$ 30.53
15.	Dallas Public Library	0.8212	\$ 34.82
16.	La Grande Public Library	0.8131	\$ 19.11
17.	Ledding Library (Milwaukie)	0.8065	\$ 44.45
18.	Wagner Community Library (Falls City)	0.8059	\$ 37.78
19.	Emma Humphrey Library (Vale)	0.7915	\$ 8.74
20.	Langlois District Library	0.7707	\$ 59.21
21.	Stayton Public Library	0.7655	\$ 39.90
22.	Mt Angel Public Library	0.7626	\$ 23.58
23.	Enterprise City Library	0.7607	\$ 19.93
24.	Jefferson Public Library	0.7599	\$ 22.98

25.	Vernonia Public Library	0.7509	\$ 27.61
26.	Bandon Public Library	0.7289	\$ 37.70
27.	Coos Bay Public Library	0.7289	\$ 27.80
28.	Coos County Library Service District	0.7289	*
29.	Coquille Public Library	0.7289	\$ 32.78
30.	Dora Public Library	0.7289	\$ 97.51
31.	Flora M Laird Memorial Library (Myrtle Point)	0.7289	\$ 38.09
32.	Hazel M. Lewis Library (Powers)	0.7289	\$ 64.41
33.	Lakeside Public Library	0.7289	\$ 34.25
34.	North Bend Public Library	0.7289	\$ 29.41
35.	Newport Public Library	0.7144	\$ 36.73
36.	Weston Public Library	0.7072	\$ 41.10
37.	Arlington Public Library	0.7007	\$ 18.56
38.	Lake Oswego Public Library	0.7001	\$ 69.47
39.	McMinnville Public Library	0.6986	\$ 32.06
40.	Hillsboro Public Library	0.6858	\$ 30.01
41.	Mary Gilkey Library (Dayton)	0.6842	\$ 19.71
42.	Cottage Grove Public Library	0.6718	\$ 26.34
43.	Albany Public Library	0.6701	\$ 33.75
44.	Union Carnegie Public Library	0.6680	\$ 13.60
45.	Scio Public Library	0.6675	\$ 22.75
46.	Dufur School/Community Library	0.6645	\$ 34.91
47.	Agness Library District	0.6634	\$ 84.50
48.	Curry Public Library District	0.6609	\$ 54.62
49.	Forest Grove City Library	0.6567	\$ 25.34
50.	Silver Falls Library District	0.6566	\$ 26.38
51.	Lebanon Public Library	0.6246	\$ 23.00
52.	Driftwood Public Library (Lincoln City)	0.6201	\$ 47.67
53.	Lyons Public Library	0.6165	\$ 36.43
54.	Astoria Public Library	0.6043	\$ 28.46
55.	Sweet Home Public Library	0.6036	\$ 18.45
56.	Beaverton City Library	0.5954	\$ 35.95
57.	Sherwood Public Library	0.5942	\$ 29.30
58.	Jackson County Library Services	0.5909	\$ 34.82
59.	Salem Public Library	0.5814	\$ 27.61

60.	Athena Public Library	0.5791	\$ 19.66
61.	Oregon City Public Library	0.5751	\$ 22.64
62.	Junction City Public Library	0.5733	\$ 25.48
63.	Waldport Public Library	0.5709	\$ 20.90
64.	Tigard Public Library	0.5622	\$ 29.09
65.	Deschutes Public Library System	0.5500	\$ 45.82
66.	Tillamook County Library	0.5358	\$ 58.36
67.	Baker County Public Library	0.5334	\$ 31.41
68.	Siuslaw Public Library District	0.5163	\$ 33.25
69.	West Linn Public Library	0.5060	\$ 45.41
70.	Port Orford District Library	0.4975	\$ 37.11
71.	Rainier City Library	0.4974	\$ 22.37
72.	Hermiston Public Library	0.4907	\$ 16.97
73.	Klamath County Library	0.4900	\$ 26.35
74.	The Dalles-Wasco County Library	0.4886	\$ 18.41
75.	Tualatin Public Library	0.4885	\$ 34.96
76.	Cornelius Public Library	0.4881	\$ 17.79
77.	Joseph City Library	0.4880	\$ 15.09
78.	Stanfield Public Library	0.4867	\$ 14.96
79.	Umatilla Public Library	0.4793	\$ 12.05
80.	Toledo Public Library	0.4786	\$ 30.46
81.	Gladstone Public Library	0.4732	\$ 22.97
82.	Lake County Library	0.4697	\$ 24.16
83.	Seaside Public Library	0.4574	\$ 51.60
84.	Springfield Public Library	0.4546	\$ 22.34
85.	Douglas County Library System	0.4504	\$ 23.39
86.	Hood River County Library	0.4436	\$ 25.91
87.	Crook County Library	0.4413	\$ 22.84
88.	Jefferson County Library	0.4349	\$ 23.18
89.	Pendleton Public Library	0.4266	\$ 13.97
90.	Chetco Community Public Library	0.4256	\$ 37.26
91.	Echo Public Library	0.4097	\$ 31.83
92.	St Helens Public Library	0.4034	\$ 24.21
93.	Banks Public Library	0.3975	\$ 15.77
94.	Fern Ridge Library District	0.3824	\$ 18.00

95.	Adams Public Library	0.3682	\$ 36.72
96.	Helix Public Library	0.3682	\$ 60.48
97.	Pilot Rock Public Library	0.3682	\$ 16.41
98.	Ukiah Public Library	0.3682	\$ 40.55
99.	Umatilla County Special Library District	0.3682	*
100.	Cedar Mill Community Library	0.3654	\$ 31.62
101.	Garden Home Community Library	0.3654	\$ 34.82
102.	Washington Co. Cooperative Library Service	0.3654	*
103.	Malheur County Library	0.3525	\$ 14.05
104.	Wilsonville Public Library	0.3518	\$ 29.88
105.	Harrisburg Public Library	0.3142	\$ 10.05
106.	Southern Wasco Co. Library	0.2985	\$ 17.32
107.	Canby Public Library	0.2939	\$ 17.11
108.	Josephine County Library System	0.2900	\$ 15.26
109.	Clatskanie Library District	0.2868	\$ 17.86
110.	Grant County Library	0.2745	\$ 12.34
111.	Sherman County Public/School Library	0.2660	\$ 29.29
112.	Oakridge Public Library	0.2629	\$ 6.61
113.	Sandy Public Library	0.2593	\$ 18.14
114.	Oregon Trail Library District	0.2536	\$ 27.60
115.	Scappoose Public Library	0.2536	\$ 14.34
116.	Lincoln County Library District	0.2493	\$ 72.74
117.	Harney County Library	0.2377	\$ 10.99
118.	Clackamas County Library	0.2360	\$ 19.58
119.	Estacada Public Library	0.2360	\$ 22.31
120.	Library Information Network of Clackamas Co.	0.2360	*
121.	Molalla Public Library	0.2360	\$ 16.76
122.	Gilliam County Library	0.1384	\$ 13.20
123.	Wallowa County Library	0.1251	\$ 85.63
124.	Amity Public Library	0.0818	\$ 1.39
125.	Chemeketa Coop. Regional Library Service	0.0818	*
126.	Warrenton Community Library	0.0799	\$ 4.97
127.	Yachats Public Library	0.0647	\$ 15.68
128.	North Powder Public Library	0.0014	\$ 2.06
129.	Fossil Public Library	0.0000	\$0.00

	Mean	\$0.56	\$39.28
	Median	\$0.55	\$26.35

*Library cooperatives and federations are excluded from the per capita income analysis.