

Effective Tax Rates for Oregon Public Libraries: 2004-05

Introduction

The following table presents effective tax rates per \$1,000 assessed valuation for Oregon public libraries in 2004-05. This information is derived from reports on library income by source, reported by Oregon public libraries for the 2004-05 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 county, 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” and the “local option rate used” in 2004-05 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 Cottage Grove Public Library and the Fossil Public Library did not file an annual report with the State Library for 2004-05 and were excluded from this analysis.

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 2004-05, and Oregon Property Tax Statistics Supplement, Fiscal Year 2004-05*, Oregon Department of Revenue.

Library (ranked by effective tax rate)

Effective Tax Rate Per \$1,000 Assessed Valuation: 2004-05

***Local Government Income Per Capita: 2004-05**

	1.
Monmouth Public Library	1.6180 \$53.16
	2.
Sheridan Public Library	1.4798 \$36.68
	3.
Corvallis-Benton County Public Library	1.3208 \$59.89
	4.
Nyssa Public Library	

	1.1162
	\$10.74
	5.
Eugene Public Library	
	0.9962
	\$63.64
	6.
Multnomah County Library	
	0.9470
	\$62.02
	7.
Woodburn Public Library	
	0.9385
	\$41.94
	8.
Newberg Public Library	
	0.9318
	\$36.59
	9.
Wagner Community Library (Falls City)	
	0.9212
	\$43.36
	10.
Wallowa Public Library	

	0.9121
	\$13.98
	11.
Elgin Public Library	
	0.8896
	\$15.59
	12.
Willamina Public Library	
	0.8867
	\$31.57
	13.
Enterprise City Library	
	0.8861
	\$23.69
	14.
Forest Grove City Library	
	0.8834
	\$27.60
	15.
Jefferson Public Library	
	0.8750
	\$27.13
	16.
Milton-Freewater Public Library	

	0.8695
	\$24.11
	17.
Dallas Public Library	
	0.8633
	\$37.52
	18.
Brownsville Community Library	
	0.8496
	\$31.35
	19.
Independence Public Library	
	0.8482
	\$28.88
	20.
La Grande Public Library	
	0.8281
	\$19.79
	21.
Emma Humphrey Library (Vale)	
	0.8156
	\$9.34
	22.
Ledding Library (Milwaukie)	

	0.8086
	\$43.52
	23.
Scio Public Library	
	0.7961
	\$28.18
	24.
Mt Angel Public Library	
	0.7836
	\$25.94
	25.
Langlois District Library	
	0.7707
	\$62.86
	26.
Union Carnegie Public Library	
	0.7638
	\$16.06
	27.
McMinnville Public Library	
	0.7492
	\$36.33
	28.
Stayton Public Library	

	0.7443
	\$41.40
	29.
Mary Gilkey Library (Dayton)	
	0.7423
	\$22.27
	30.
Vernonia Public Library	
	0.7332
	\$27.96
	31.
Bandon Public Library	
	0.7289
	\$36.22
	32.
Coos Bay Public Library	
	0.7289
	\$28.89
	33.
Coos County Library Service District	
	0.7289
	*
	34.
Coquille Public Library	

	0.7289
	\$35.72
	35.
Dora Public Library	
	0.7289
	\$296.51
	36.
Flora M Laird Memorial Library (Myrtle Point)	
	0.7289
	\$40.31
	37.
Hazel M. Lewis Library (Powers)	
	0.7289
	\$63.50
	38.
Lakeside Public Library	
	0.7289
	\$27.51
	39.
North Bend Public Library	
	0.7289
	\$30.20
	40.
Newport Public Library	

	0.6867
	\$41.94
	41.
Arlington Public Library	
	0.6833
	\$18.56
	42.
Hillsboro Public Library	
	0.6761
	\$30.25
	43.
Sherwood Public Library	
	0.6682
	\$34.85
	44.
Agness Library District	
	0.6634
	\$93.88
	45.
Curry Public Library District	
	0.6609
	\$56.21
	46.
Silver Falls Library District	

	0.6566
	\$28.59
	47.
Driftwood Public Library (Lincoln City)	
	0.6435
	\$44.40
	48.
Dufur School/Community Library	
	0.6399
	\$34.51
	49.
Tigard Public Library	
	0.6372
	\$35.36
	50.
Weston Public Library	
	0.6359
	\$40.54
	51.
Albany Public Library	
	0.6308
	\$33.08
	52.
Lyons Public Library	

	0.6094
	\$37.73
	53.
Baker County Public Library	
	0.6065
	\$33.58
	54.
Lake Oswego Public Library	
	0.6047
	\$65.20
	55.
Waldport Public Library	
	0.6006
	\$20.91
	56.
Jackson County Library Services	
	0.5955
	\$36.64
	57.
Lebanon Public Library	
	0.5908
	\$22.30
	58.
Beaverton City Library	

	0.5865
	\$36.37
	59.
Sweet Home Public Library	
	0.5829
	\$18.47
	60.
Salem Public Library	
	0.5711
	\$27.95
	61.
Deschutes Public Library System	
	0.5500
	\$47.93
	62.
Astoria Public Library	
	0.5375
	\$26.10
	63.
Tualatin Public Library	
	0.5362
	\$40.91
	64.
Oregon City Public Library	

	0.5339
	\$21.41
	65.
Harrisburg Public Library	
	0.5317
	\$18.25
	66.
St Helens Public Library	
	0.5288
	\$31.07
	67.
Joseph City Library	
	0.5236
	\$17.30
	68.
Siuslaw Public Library District	
	0.5163
	\$33.96
	69.
The Dalles-Wasco County Library	
	0.5147
	\$19.95
	70.
Rainier City Library	

	0.5111
	\$24.22
	71.
Gladstone Public Library	
	0.5085
	\$23.87
	72.
Oakridge Public Library	
	0.5066
	\$13.14
	73.
Athena Public Library	
	0.5057
	\$20.11
	74.
Toledo Public Library	
	0.5042
	\$31.24
	75.
Tillamook County Library	
	0.5035
	\$57.50
	76.
Port Orford District Library	

	0.4975
	\$38.95
	77.
Klamath County Library	
	0.4900
	\$27.57
	78.
Hermiston Public Library	
	0.4799
	\$17.16
	79.
Stanfield Public Library	
	0.4784
	\$17.05
	80.
Umatilla Public Library	
	0.4711
	\$12.69
	81.
Lake County Library	
	0.4702
	\$25.22
	82.
Cornelius Public Library	

	0.4671
	\$19.81
	83.
Seaside Public Library	
	0.4645
	\$55.49
	84.
Hood River County Library	
	0.4642
	\$28.23
	85.
Junction City Public Library	
	0.4641
	\$21.60
	86.
West Linn Public Library	
	0.4424
	\$41.38
	87.
Amity Public Library	
	0.4397
	\$12.65
	88.
Springfield Public Library	

	0.4372
	\$22.16
	89.
Jefferson County Library	
	0.4349
	\$23.92
	90.
Pendleton Public Library	
	0.4341
	\$14.55
	91.
Douglas County Library System	
	0.4272
	\$23.41
	92.
Chetco Community Public Library	
	0.4256
	\$36.75
	93.
Echo Public Library	
	0.4058
	\$31.66
	94.
Fern Ridge Library District	

	0.3824
	\$20.38
	95.
Crook County Library	
	0.3715
	\$20.22
	96.
Adams Public Library	
	0.3682
	\$32.78
	97.
Helix Public Library	
	0.3682
	\$58.73
	98.
Pilot Rock Public Library	
	0.3682
	\$16.26
	99.
Ukiah Public Library	
	0.3682
	\$47.44
	100.
Umatilla County Special Library District	

	0.3682
	*
	101.
Malheur County Library	
	0.3663
	\$14.54
	102.
Canby Public Library	
	0.3654
	\$20.37
	103.
Banks Public Library	
	0.3425
	\$14.72
	104.
Cedar Mill Community Library	
	0.3425
	\$30.18
	105.
Garden Home Community Library	
	0.3425
	\$33.26
	106.
Washington County Cooperative Library Service	

	0.3425
	*
	107.
Wilsonville Public Library	
	0.3376
	\$29.28
	108.
Harney County Library	
	0.3008
	\$13.39
	109.
Southern Wasco Co. Library	
	0.2898
	\$17.20
	110.
Clatskanie Library District	
	0.2868
	\$18.75
	111.
Grant County Library	
	0.2802
	\$12.79
	112.
Josephine County Library System	

	0.2697
	\$14.95
	113.
Sandy Public Library	
	0.2580
	\$18.74
	114.
Sherman County Public/School Library	
	0.2550
	\$37.34
	115.
Oregon Trail Library District	
	0.2536
	\$22.36
	116.
Scappoose Public Library	
	0.2536
	\$15.31
	117.
Lincoln County Library District	
	0.2465
	*
	118.
Clackamas County Library	

	0.2360
	\$18.91
	119.
Estacada Public Library	
	0.2360
	\$21.61
	120.
Library Information Network of Clackamas County	
	0.2360
	*
	121.
Molalla Public Library	
	0.2360
	\$15.29
	122.
Gilliam County Library	
	0.1443
	\$15.77
	123.
Wallowa County Library	
	0.1375
	*
	124.
Warrenton Community Library	

	0.1226
	\$7.86
	125.
Chemeketa Cooperative Regional Library Service	
	0.0818
	*
	126.
Yachats Public Library	
	0.0575
	\$13.74
	127.
North Powder Public Library	
	0.0013
	\$2.04
Mean	
	\$0.57
	\$40.88
Median	
	\$0.53
	\$27.96

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