

Effective Tax Rates for Oregon Public Libraries: 2006-07

Introduction

The following table presents effective tax rates per \$1,000 assessed valuation for Oregon public libraries in 2006-07. This information is derived from reports on library income by source, reported by Oregon public libraries for the 2006-07 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 2006-07 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 the Corvallis-Benton County Public Library, the effective tax rate that appears in the table is the rate paid by taxpayers in Corvallis. The rate paid by Benton County taxpayers outside Corvallis is significantly lower. Also, the income per capita figure for the Driftwood Public Library, the Hermiston Public Library, the Newport Public Library and the Toledo Public Library is based on the city population and the city income only for these city libraries.

The State Library would be happy to share the details of the analysis for particular libraries on request. Please contact Mary Mayberry (mary.l.mayberry@state.or.us) for more information.

* *Oregon Property Tax Statistics, Fiscal Year 2006-07, and Oregon Property Tax Statistics Supplement, Fiscal Year 2006-07*, Oregon Department of Revenue, (<http://www.oregon.gov/DOR/STATS/303-405-07-toc.shtml>).

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| | <i>Library name</i> | <i>Effective Tax Rate Per \$1,000 Assessed Valuation: 2006-07</i> | <i>*Local Government Income Per Capita: 2006-07</i> |
|-----|---|---|---|
| 1. | Monmouth Public Library | 1.5561 | \$54.94 |
| 2. | Sheridan Public Library | 1.3889 | \$36.63 |
| 3. | Corvallis-Benton County Public Library | 1.3304 | \$62.78 |
| 4. | Nyssa Public Library | 1.2093 | \$23.36 |
| 5. | Spray Public/School Library | 1.0992 | \$66.67 |
| 6. | Ledding Library | 1.0963 | \$54.54 |
| 7. | La Grande Public Library | 1.0840 | \$26.75 |
| 8. | Mary Gilkey Library (Dayton) | 1.0305 | \$34.48 |
| 9. | Milton-Freewater Public Library | 1.0020 | \$28.52 |
| 10. | Eugene Public Library | 0.9829 | \$66.84 |
| 11. | Scio Public Library | 0.9778 | \$41.45 |
| 12. | Multnomah County Library | 0.9435 | \$64.90 |
| 13. | Enterprise City Library | 0.9360 | \$26.96 |
| 14. | Wagner Community Library (Falls City) | 0.8725 | \$39.98 |
| 15. | Elgin Public Library | 0.8712 | \$16.37 |
| 16. | Woodburn Public Library | 0.8678 | \$40.98 |
| 17. | North Plains Public Library | 0.8477 | \$24.97 |
| 18. | Dallas Public Library | 0.8424 | \$38.06 |
| 19. | Independence Public Library | 0.8288 | \$31.82 |
| 20. | Hermiston Public Library | 0.8001 | \$33.46 |
| 21. | Willamina Public Library | 0.7909 | \$35.14 |
| 22. | Newberg Public Library | 0.7842 | \$43.23 |
| 23. | Emma Humphrey Library (Vale) | 0.7766 | \$17.37 |
| 24. | Langlois District Library | 0.7707 | \$70.60 |
| 25. | Stayton Public Library | 0.7693 | \$43.42 |
| 26. | Vernonia Public Library | 0.7592 | \$30.62 |
| 27. | McMinnville Public Library | 0.7449 | \$39.66 |
| 28. | Arlington Public Library | 0.7361 | \$20.27 |
| 29. | Hillsboro Public Library | 0.7300 | \$34.35 |
| 30. | Bandon Public Library | 0.7289 | \$33.66 |
| 31. | Coos Bay Public Library | 0.7289 | \$33.24 |
| 32. | Coos County Library Service District | 0.7289 | * |
| 33. | Coquille Public Library | 0.7289 | \$39.13 |
| 34. | Dora Public Library | 0.7289 | \$452.71 |
| 35. | Flora M Laird Memorial Library (Myrtle Point) | 0.7289 | \$43.21 |
| 36. | Hazel M. Lewis Library (Powers) | 0.7289 | \$68.56 |
| 37. | Lakeside Public Library | 0.7289 | \$30.64 |
| 38. | North Bend Public Library | 0.7289 | \$33.55 |
| 39. | Brownsville Community Library | 0.7231 | \$29.85 |
| 40. | St Helens Public Library | 0.7212 | \$45.18 |
| 41. | Weston Public Library | 0.6921 | \$46.02 |
| 42. | Newport Public Library | 0.6890 | \$51.46 |
| 43. | Astoria Public Library | 0.6834 | \$35.39 |

| | <i>Library name</i> | <i>Effective Tax Rate Per \$1,000 Assessed Valuation: 2006-07</i> | <i>*Local Government Income Per Capita: 2006-07</i> |
|-----|--|---|---|
| 44. | Albany Public Library | 0.6832 | \$38.95 |
| 45. | Cottage Grove Public Library | 0.6787 | \$32.51 |
| 46. | Lake Oswego Public Library | 0.6690 | \$64.54 |
| 47. | Agness Library District | 0.6634 | \$116.28 |
| 48. | Curry Public Library District (Gold Beach) | 0.6609 | \$59.05 |
| 49. | Silver Falls Library District | 0.6566 | \$36.25 |
| 50. | Fern Ridge Library District (Veneta) | 0.6324 | \$36.26 |
| 51. | West Linn Public Library | 0.6305 | \$54.88 |
| 52. | Wallowa Public Library | 0.6264 | \$10.67 |
| 53. | Lyons Public Library | 0.6252 | \$39.49 |
| 54. | Tigard Public Library | 0.6250 | \$38.82 |
| 55. | Driftwood Public Library (Lincoln City) | 0.6196 | \$65.16 |
| 56. | Forest Grove City Library | 0.6151 | \$25.99 |
| 57. | Baker County Public Library | 0.6065 | \$35.74 |
| 58. | Dufur School/Community Library | 0.6045 | \$38.39 |
| 59. | Jefferson Public Library | 0.6015 | \$20.39 |
| 60. | Waldport Public Library | 0.5997 | \$34.64 |
| 61. | Lane Library District | 0.5900 | \$28.67 |
| 62. | Beaverton City Library | 0.5858 | \$37.89 |
| 63. | Union Carnegie Public Library | 0.5788 | \$13.35 |
| 64. | Lebanon Public Library | 0.5746 | \$23.69 |
| 65. | Jackson County Library Services | 0.5741 | \$38.24 |
| 66. | Sherwood Public Library | 0.5726 | \$29.58 |
| 67. | Joseph City Library | 0.5627 | \$20.00 |
| 68. | Junction City Public Library | 0.5615 | \$28.10 |
| 69. | Deschutes Public Library System | 0.5500 | \$50.01 |
| 70. | Tualatin Public Library | 0.5254 | \$45.27 |
| 71. | Siuslaw Public Library District (Florence) | 0.5163 | \$39.05 |
| 72. | The Dalles-Wasco County Library | 0.5113 | \$15.69 |
| 73. | Sweet Home Public Library | 0.5105 | \$17.53 |
| 74. | Salem Public Library | 0.5094 | \$25.99 |
| 75. | Tillamook County Library | 0.5063 | \$63.37 |
| 76. | Sandy Public Library | 0.5062 | \$19.86 |
| 77. | Hood River County Library | 0.5061 | \$34.12 |
| 78. | Adams Public Library | 0.4984 | \$43.63 |
| 79. | Port Orford District Library | 0.4975 | \$40.25 |
| 80. | Athena Public Library | 0.4958 | \$21.61 |
| 81. | Toledo Public Library | 0.4951 | \$38.97 |
| 82. | Klamath County Library | 0.4900 | \$33.82 |
| 83. | Lake County Library | 0.4765 | \$27.01 |
| 84. | Umatilla Public Library | 0.4752 | \$14.26 |
| 85. | Stanfield Public Library | 0.4740 | \$17.90 |
| 86. | Oakridge Public Library | 0.4709 | \$13.06 |
| 87. | Seaside Public Library | 0.4523 | \$58.06 |
| 88. | North Powder Public Library | 0.4511 | \$9.55 |
| 89. | Cornelius Public Library | 0.4413 | \$12.72 |

| | <i>Library name</i> | <i>Effective Tax Rate Per \$1,000 Assessed Valuation: 2006-07</i> | <i>*Local Government Income Per Capita: 2006-07</i> |
|------|---|---|---|
| 90. | Jefferson County Library | 0.4349 | \$25.82 |
| 91. | Chetco Community Public Library (Brookings) | 0.4256 | \$42.46 |
| 92. | Wilsonville Public Library | 0.4172 | \$30.36 |
| 93. | Springfield Public Library | 0.4164 | \$22.88 |
| 94. | Pendleton Public Library | 0.4139 | \$14.87 |
| 95. | Gladstone Public Library | 0.4128 | \$19.12 |
| 96. | Mt Angel Public Library | 0.4012 | \$14.97 |
| 97. | Banks Public Library | 0.3828 | \$15.91 |
| 98. | Douglas County Library System | 0.3786 | \$23.64 |
| 99. | Harrisburg Public Library | 0.3751 | \$14.60 |
| 100. | Helix Public Library | 0.3682 | \$55.65 |
| 101. | Pilot Rock Public Library | 0.3682 | \$17.30 |
| 102. | Ukiah Public Library | 0.3682 | \$42.57 |
| 103. | Umatilla County Special Library District | 0.3682 | * |
| 104. | Echo Public Library | 0.3682 | \$33.04 |
| 105. | Crook County Library | 0.3608 | \$20.17 |
| 106. | Sherman County Public/School Library | 0.3552 | \$41.71 |
| 107. | Amity Public Library | 0.3547 | \$12.06 |
| 108. | Lincoln County Library District | 0.3365 | * |
| 109. | Cedar Mill Community Library | 0.3330 | \$30.63 |
| 110. | Garden Home Community Library | 0.3330 | \$33.80 |
| 111. | Washington County Cooperative Library Service | 0.3330 | * |
| 112. | Oregon City Public Library | 0.3301 | \$14.16 |
| 113. | Grant County Library | 0.3146 | \$15.98 |
| 114. | Canby Public Library | 0.3027 | \$17.26 |
| 115. | Clatskanie Library District | 0.2868 | \$20.90 |
| 116. | Estacada Public Library | 0.2853 | \$17.46 |
| 117. | Harney County Library | 0.2684 | \$12.79 |
| 118. | Molalla Public Library | 0.2620 | \$12.77 |
| 119. | Oregon Trail Library District | 0.2536 | \$22.33 |
| 120. | Scappoose Public Library | 0.2536 | \$16.82 |
| 121. | Clackamas County Library | 0.2450 | \$16.47 |
| 122. | Library Information Network of Clackamas County | 0.2450 | * |
| 123. | Rainier City Library | 0.2311 | \$26.33 |
| 124. | Malheur County Library | 0.1706 | \$5.29 |
| 125. | Gilliam County Library | 0.1649 | \$19.79 |
| 126. | Wallowa County Library | 0.1451 | * |
| 127. | Warrenton Community Library | 0.1336 | \$9.36 |
| 128. | Southern Wasco Co. Library | 0.1194 | \$4.47 |
| 129. | Josephine County Library System | 0.0938 | \$5.70 |
| 130. | Chemeketa Cooperative Regional Library Service | 0.0818 | * |
| 131. | Yachats Public Library | 0.0719 | \$18.66 |
| 132. | Fossil Public Library | 0.0419 | \$1.20 |
| | Mean | \$0.57 | \$42.83 |
| | Median | \$0.57 | \$30.64 |

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