

# 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 the meaning of the data. In some cases, similar concepts may be reported differently from one table to another to reflect certain characteristics of the property tax system. In other cases, the use of different sources results in slight data variations across tables.

## Data Sources and Discrepancies

The county assessors' offices provide all data except for the permanent rates and values for centrally assessed property. As in past years, there are occasional discrepancies in the tables as a result of inconsistencies in the data reported by counties. Rather than letting these data problems prevent the publication of available information, we attempt to provide available information as clearly 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 issues 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 of these cases pertain to exempt or specially assessed property and property values by property class (residential, commercial, etc.). NA in tables B and C indicates missing data. Totals are not reported where we do not have all of the information.

## Assessed Value

Both total and net assessed value are reported within this document. 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 instead 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 neglected 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. Therefore, 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 before 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 caused by reclassification of properties by the counties for reporting purposes. In addition, Western Oregon Small Tract Option is no longer reported. Accounts that previously fell under this program are now included in other forestland classes.
- 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.