

# Oregon Property Tax Statistics

Fiscal Year 2008-09



150-303-405 (Rev. 7-09)

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# **Oregon Property Tax Statistics**

**Fiscal Year 2008-09**

**Prepared by  
Research Section  
Oregon Department of Revenue  
Salem OR 97301-2555**

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# I. Introduction

Oregon's property tax is one of the most important sources of revenue for the public sector in Oregon. This source raised nearly \$4.7 billion for local governments in FY 2008-09. Only state personal income tax collections exceed property tax collections as a source of state and local tax revenue.

This publication describes Oregon's property tax system through the presentation of statistical information. Specifically, it presents assessed values, market values, and taxes imposed by county and type of taxing district. In addition, the publication contains a brief overview of how Oregon's property tax system has changed since 1990. The subsequent sections of this document contain the following:

- The Highlights section makes observations about distinguishing features of FY 2008-09 and recent trends in Oregon's property tax system.
- The Basic Property Tax Concepts in Historical Context section briefly describes the changes that were brought about by Measure 5 and Measure 50 in the 1990s and discusses the basic terms used throughout the publication.
- The section, How the Property Tax System Works, explains the steps of the property tax process in Oregon and connects it with the statistical tables in the Detailed Tables section. These tables contain information on property values and taxes imposed, by both county and type of district. Taxes collected and uncollected by county are also included.
- Finally, the Appendix contains a glossary of the terms used in the publication.

The information in this publication is presented primarily at the county or district-type level. Property values reported within this publication are based upon a January 1 assessment date for the fiscal year reported. For example, values reported for FY 2008-09 are based upon an assessment date of January 1, 2008. Additional information about property taxes is available in three other Department of Revenue publications:

- *Oregon Property Tax Statistics Supplement, Fiscal Year 2008-09* contains information about individual taxing districts;
- The recent history of property taxation is discussed in *A Brief History of Oregon Property Taxation*;
- Information about property tax exemptions can be found in the *State of Oregon 2009-2011 Tax Expenditure Report*.

All these reports are available at [www.oregon.gov/DOR/STATS/](http://www.oregon.gov/DOR/STATS/).

## II. Highlights

The total real market value of property in Oregon in FY 2008-09 was \$525 billion<sup>1</sup>, an increase of 4.8 percent from the previous year. This growth rate continues the trend of increasing property values, but has substantially slowed down from 15.4 percent in FY 2007-08 and 19.7 percent in FY 2006-07.

Growth in total assessed value, the value subject to tax, was 5.3 percent in FY 2008-09, an increase of \$15 billion to \$295 billion. Assessed values of individual properties are generally limited to 3 percent growth per year, so this additional increase above 3 percent indicates additional value from property improvements, new construction, and exceptions. Assessed value of residential property represents 52 percent of all assessed property value (this rises to 61 percent when tract property available for development is included). Three Portland area metropolitan counties (Multnomah, Washington, and Clackamas) are responsible for 53 percent of the residential property value in Oregon.

<b>Exhibit 1</b>			
<b>Summary of Oregon Property Values and Taxes Imposed</b>			
(\$ million)			
	2007-08	2008-09	Percent Change
Real Market Value*	501,125	525,329	4.8%
Total Assessed Value*	280,454	295,211	5.3%
Net Assessed Value*	271,355	285,424	5.2%
Operating Taxes	3,676	3,871	5.3%
Bond Taxes	603	608	0.9%
Total District Taxes	4,279	4,479	4.7%
Urban Renewal Taxes	192	197	3.0%
Total All Taxes	4,470	4,676	4.6%

\* For a discussion of the terms please refer to section III, Basic Property Tax Concepts in Historical Context and the Glossary.

Statewide, the slowdown in the growth of real market values caused the ratio of assessed value to market value to increase slightly from 55.9 percent in FY 2007-08 to 56.2 percent in FY 2008-09.

Property taxes imposed in Oregon totaled nearly \$4.7 billion in FY 2008-09, an increase of 4.6 percent from FY 2007-08. Since 1997-98, the first fiscal year following implementation of Measure 50, growth in property taxes imposed has averaged just under 6 percent. The increase in revenue for FY 2008-09 can be attributed primarily to growth in assessed property values.

More than 1,200 districts impose property taxes in Oregon. Exhibit 2a on the following page illustrates the relative share of property taxes that each type of district imposes, with schools receiving the largest share of property tax revenue (43 percent of the total). Cities (22 percent) and counties (19 percent) are the next largest district categories. Special districts, such as fire, road, water, hospital, park, and port districts represent the largest number of districts, but only impose 12 percent of the taxes. These shares remained unchanged from the previous year.

<sup>1</sup> This reflects property values as of January 1, 2008.

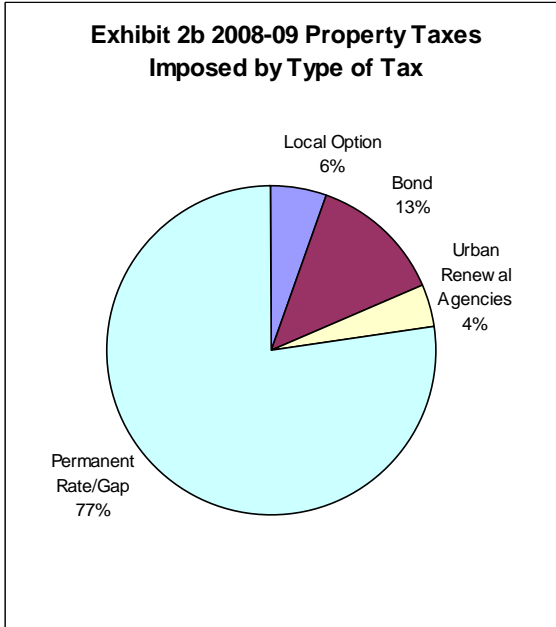
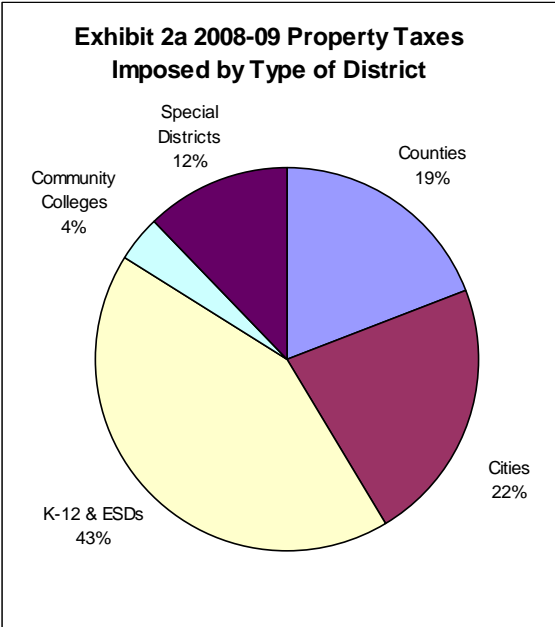


Exhibit 2b shows the four primary components of property tax revenue: 1) permanent rate and gap bond levies, 2) local option levies, 3) bond levies, and 4) urban renewal revenues. Taxes from permanent rate and gap bond levies are the most significant portion of property taxes, representing 77 percent of all property taxes imposed. The shares of these four types of taxes in total revenue remained unchanged from the previous year.

Exhibit 3 on the following page presents a composition of taxes by type of taxing district for FY 2007-08 and FY 2008-09. It is worth noting that statewide figures presented here result from a wide range of individual district characteristics. For example, over a hundred districts did not impose taxes in FY 2008-09. These were mostly road, water, or sanitary districts. When large districts have substantial changes in their taxes, they can noticeably impact the statewide numbers. The largest 25 districts accounted for over a quarter of all district property taxes imposed in FY 2008-09. Information about specific districts is available in the *Oregon Property Tax Statistics Supplement*, available at [www.oregon.gov/DOR/STATS/statistics.shtml](http://www.oregon.gov/DOR/STATS/statistics.shtml).

**Exhibit 3**  
**Type of Property Taxes Imposed, 2007-08 and 2008-09**  
**By Type of District (Millions of Dollars)**

Type of District	Permanent Rate/Gap			Local Option			Bond			Total		
	2007-08	2008-09	% CH	2007-08	2008-09	% CH	2007-08	2008-09	% CH	2007-08	2008-09	% CH
Counties	674	707	5.0%	93	102	9.1%	44	43	-1.3%	811	852	5.1%
Cities	854	905	6.0%	56	37	-35.1% *	59	59	1.4%	970	1,001	3.3%
K-12 & ESDs	1,349	1,419	5.2%	81	88	9.3%	388	393	1.4%	1,817	1,900	4.5%
Community Colleges	124	130	5.2%	0	0	N/A	42	45	7.0%	166	175	5.7%
Special Districts	416	446	7.2%	28	37	28.9% **	71	68	-4.6%	516	551	6.8%
Total District Taxes	3,417	3,608	5.6%	259	263	1.7%	603	608	0.9%	4,279	4,479	4.7%
Urban Renewal Agencies										192	197	3.0%
Total										4,470	4,676	4.6%

\* Two local option taxes for the City of Portland expired in 2008-09 contributing to the large decrease in statewide city local option taxes imposed.

\*\* Several special districts began new local option taxes in 2008-09 contributing to the growth in local option taxes imposed.

Several points from this table are worth noting:

- Combined taxes from permanent rates and gap bond levies grew by 5.6 percent in FY 2008-09. This is the largest component of total taxes, ranging from 75 percent for K-12 and community colleges to 90 percent for cities.
- Local option taxes increased by 1.7 percent during the last year. The increase came from counties, special districts, and school districts (K-12). Community college districts could use local option levies beginning in 2001, but none have so far. Local options are not available for education service districts (ESDs).
- Bond revenues, the primary funding for capital projects, increased by 0.9 percent. The main contributors were school districts and community colleges.
- Local option and bond levies are used by a majority of K-12 districts in the state. More than 62 percent of K-12 school districts imposing tax had a local option or bond levy in FY 2008-09. Statewide, 26 percent of property taxes imposed by K-12 districts are collected through these alternative mechanisms. Some districts rely higher on bonds and local option levies than others.
- Urban renewal revenue increased 3 percent in FY 2008-09 after increasing by 16.2 percent in FY 2007-08. Slower revenue growth in FY 2008-09 was due primarily because many urban renewal agencies chose not to impose a special levy for the year. Seventy-nine urban renewal plan areas increased the amount of revenue they received in FY 2008-09, while 13 plan areas raised less revenue than the previous year. Eight new plan areas in Clackamas, Clatsop, Douglas, Hood River, Jefferson, Lane, Linn, and Marion counties were added in FY 2008-09.

### III. Basic Property Tax Concepts in Historical Context

To understand the current structure of Oregon's property tax system, it is helpful to view the system in a historical context. Although local governments in Oregon began taxing property before statehood, the structure of the tax changed very little until the 1990s, when two statewide ballot measures dramatically altered the system. To find more detailed information on the history of Oregon property taxes, please refer to the publication "A Brief History of Oregon Property Taxation" that can be found at [www.oregon.gov/DOR/STATS/statistics.shtml](http://www.oregon.gov/DOR/STATS/statistics.shtml).

Measure 5, which introduced tax rate limits, was passed in 1990 and became effective beginning in the 1991-92 tax year. Measure 50, passed in 1997, cut taxes, limited assessed value growth, and replaced most tax levies with permanent tax rates. It transformed the system from one primarily based on levies to one primarily based on rates. When implemented in 1997-98, Measure 50 cut effective tax rates an average of 11 percent from their 1996-97 levels.

**Pre-Measure 5.** Prior to Measure 5, Oregon had a *pure levy-based* property tax system. Each taxing district calculated its own tax levy based on its budget needs. County assessors estimated the real market values of all property in the state. The levy for each taxing district was then divided by the total real market value in the district to arrive at a district tax rate. The taxes each district imposed equaled its tax rate multiplied by its real market value. The tax rate for an individual property depended on the combination of taxing districts from which it received services. Taxes for each property were calculated by adding the tax rates for the relevant taxing districts to arrive at a consolidated tax rate. That tax rate was multiplied by the assessed value of the property to determine the tax imposed on that property. Most levies were constitutionally limited to an annual growth rate of 6 percent, and levies that would increase by more than 6 percent required voter approval.

**Measure 5.** Starting in 1991-92, Measure 5 introduced limits on the taxes paid by individual properties. The limits of \$5 per \$1,000 real market value for school taxes and \$10 per \$1,000 real market value for general government taxes apply only to operating taxes, not bonds.<sup>2</sup> If either school or general government taxes exceeded their limits, then each corresponding taxing district would have its tax rate reduced proportionately until the tax limit was reached. This reduction in taxes to the limits is called *compression* and the resulting amount of reduction is called *compression loss*.

Measure 5 resulted in a system that was a *hybrid of levy-based and rate-based* systems. For properties where the school and general government taxes were below the limits, the process resembled a levy-based system; taxes imposed depended on levies. For properties where the calculated taxes exceeded the limits, and hence the tax rates were fixed at the limits, the process more closely resembled a rate-based system because the taxes imposed depended on real market values.

**Measure 50.** The objective of Measure 50, passed in 1997, was to reduce property taxes in 1997-98 and to control their future growth. It achieved these goals by cutting the 1997-98 district tax levies, and by making three changes: switching to permanent rates, reducing assessed values, and limiting annual growth of assessed value. Districts were allowed to continue gap bond levies to meet the funding commitments that were made prior to 1996.

*Assessed value* (AV) is value of the property subject to taxation. Assessed value was separated from real market value beginning in tax year 1997-98 when it was set at 90 percent of the 1995-96 real market value.

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<sup>2</sup> The limit for school taxes was \$15 per \$1,000 real market value in 1991-92. It was reduced by \$2.50 each year until it reached a rate of \$5 per \$1,000 real market value in 1995-96.

*Real market value* (RMV) of property is the amount the assessor has calculated the property could sell for in an arm's length transaction on January 1 of the assessment year. It is used to establish Measure 5 value and, for new property added to the roll, is a significant factor in establishing the assessed value. Assessed value for a new property is calculated by multiplying real market value by the *changed property ratio* (CPR). The CPR is the ratio of assessed value divided by real market value for unchanged properties. *Measure 5 value* is used to check \$5 and \$10 per \$1,000 rate limits set forth in the Oregon Constitution by Measure 5. It is equal to real market value with exception of specially assessed farm and forest lands.

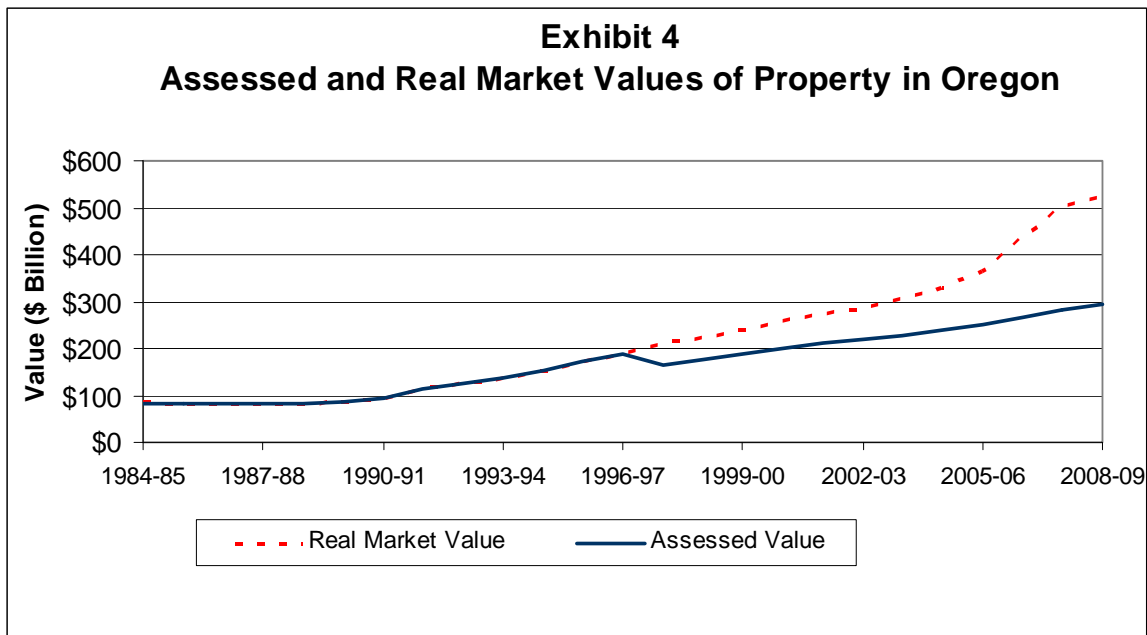


Exhibit 4 displays the total market and assessed value dynamic for the past 25 years. After relatively modest growth through the late 1980s, property values began growing rapidly by an average annual rate of 11.6 percent from 1989-90 through 1996-97.

Due to Measure 50 requirements, 1997-98 total assessed value fell 12.5 percent below the prior year and 21 percent below the 1997-98 real market value. Since 1997-98, statewide assessed value has been increasing each year. However, from 1997-98 through 2007-08, assessed value grew at a rate slower than real market value because assessed values of unchanged individual properties are subject to a 3 percent annual growth limit.

Two possible sources of assessed value growth are changes in the value of existing property and construction of new property. Some properties can experience a decline in assessed value, such as business personal property, which depreciates, or property that has experienced a decrease in real market value to a level below its assessed value. New property, such as a newly constructed home, represents a new source of assessed value. Some other sources of new value include improvements, in which an addition to a house significantly increases the home's value, or rezoned property, in which a change in zoning laws could increase the value of a property more than 3 percent in the year that the change took place.

Both Measure 5 and Measure 50 were aimed at limiting property taxes. Exhibit 5 displays the trend in Oregon property taxes imposed. For many years prior to the 1990s, statewide property taxes had grown steadily. The limitations of Measure 5 and Measure 50 resulted in nearly a decade without significant overall growth. Toward the end of the 1990s, the steady growth returned. Although the limitations of Measures 5 and 50 are still active, several factors have led to the recent increases: significant increases in assessed values, new local option taxes, and new bonds. But recent growth has been slower: property taxes imposed have grown an average of about 6 percent per year since 1997-98, compared to about 9 percent growth per year during the 1980s.

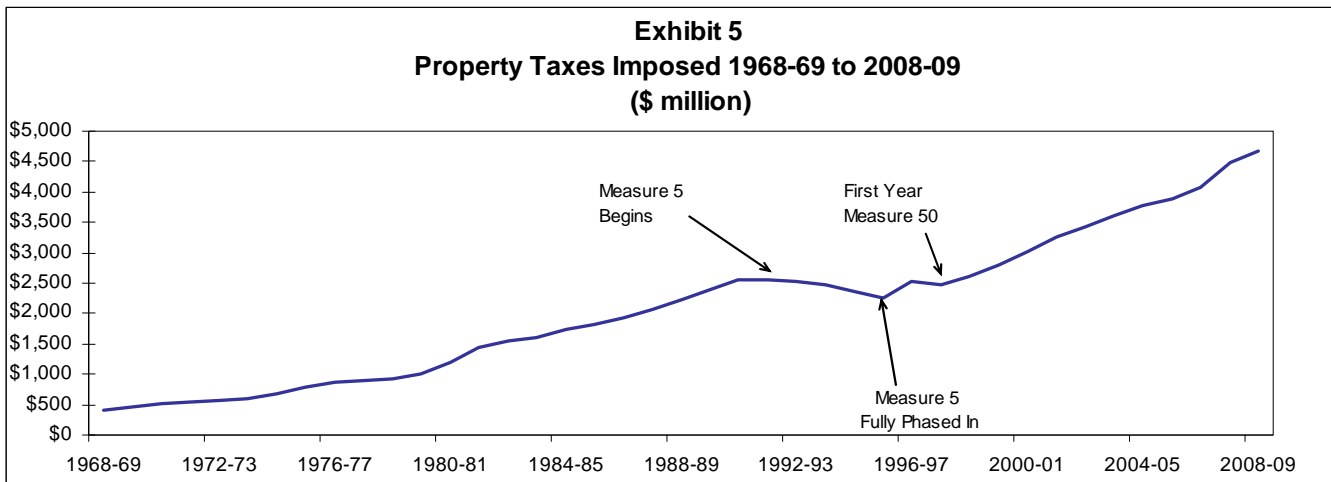
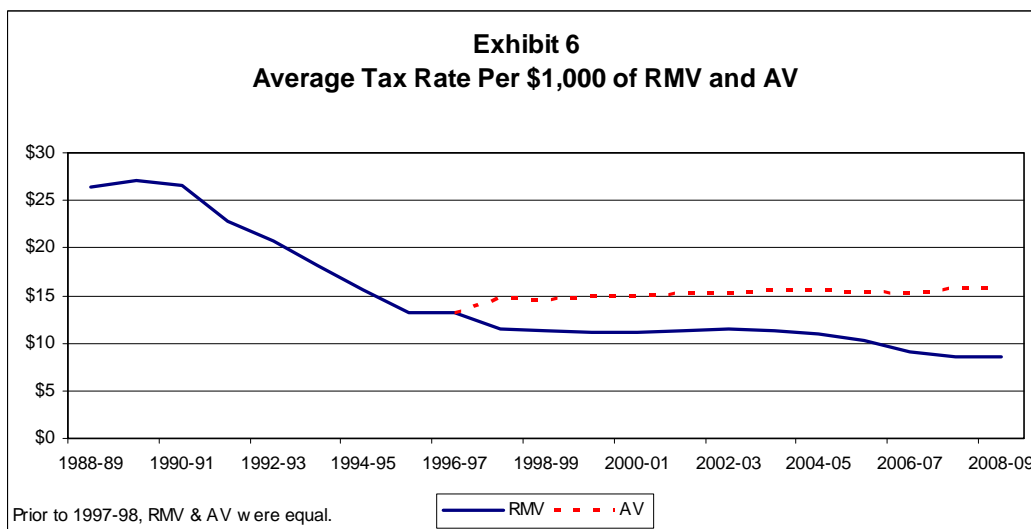
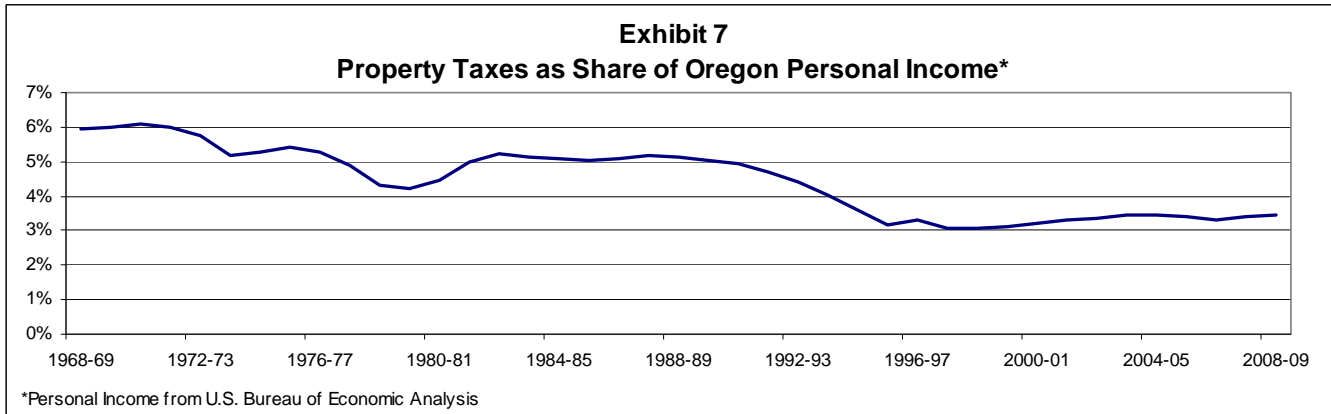


Exhibit 6 provides another angle to look at the reduction in property taxes due to Measures 5 and 50. It shows the dynamics of average tax rate per \$1,000 of assessed and real market value. At the beginning of the 1990s the rate was about \$27 per \$1,000 of real market value. Now it is less than \$10 per \$1,000 of real market value and slightly higher than \$15 per \$1,000 of assessed value.



Yet another way to interpret the effects of Measures 5 and 50 is in terms of the relationship between property tax and personal income. Exhibit 7 shows the share of Oregon personal income that property taxes represent. Prior to the limits of the 1990s, the percentage of personal income going to property tax was fairly stable at around 5 percent. Through the 1990s, the percentage dropped to around 3.5 percent and has remained there.



## IV. How the Property Tax System Works

This section provides an overview of the property tax process and introduces the related detailed tables in section V. The subsection “Assessment” explains the process of assigning taxable values to properties. The subsection “Tax Authority and Tax Due Calculation” provides an overview of types of taxes and an explanation of how tax limits are tested. The subsection “Urban Renewal” explains operations of urban renewal agencies. The subsection “Tax Collections” explains when and how property taxes are collected. The subsection “Tax Relief” describes tax relief programs that are currently in effect. The final subsection, “How Property Taxes are Determined for an Individual Property” offers an example of how property tax imposed is calculated for a hypothetical property. More extensive information on these topics can also be found at [www.oregon.gov/DOR/PTD/property.shtml](http://www.oregon.gov/DOR/PTD/property.shtml).

### 1. Assessment

#### **General Procedure**

The process of identifying and assigning a value to taxable property is called assessment. The county assessor administers most property assessment and prepares the assessment roll, which is a listing of all taxable property as of January 1 of each year. Assessment is performed to identify the tax base to which tax rates apply. Table 1.1 shows AV by county and property class. Table 1.2 shows RMV and AV by county, and type of property. The Oregon Department of Revenue assesses some property, including public utilities and large industrial properties with an improvement value greater than 1 million. Utility property is placed on a separate assessment roll, which is transferred to the county assessment roll prior to the preparation of tax bills. Small railcar utility properties, which represent a small piece of total value, cannot be attributed to specific counties. Assessors do not put the value of small railcars on the roll: owners of these utilities pay taxes to the state, which then distributes the monies to counties. Table 1.3 shows the AV of state centrally assessed utilities by utility type.

Since the implementation of Measure 50 in 1997-98, assessors have kept track of both assessed value and real market value for each property.

*Net assessed value* (NAV) is the value used to calculate district tax rates for dollar levies and is calculated by summing assessed value, state fish and wildlife property value, nonprofit housing property value, and subtracting urban renewal excess value (see Table 1.4 for breakdown of values). Both state fish and wildlife property, and nonprofit housing property are added to total assessed value, because, while they do not pay property taxes directly to taxing districts, the State makes equivalent payments to taxing districts. Because property tax revenues derived from urban renewal excess value go to urban renewal agencies instead of local taxing districts, NAV does not include urban renewal excess value.<sup>3</sup> Table 1.5 provides the information on RMV and NAV by type of taxing district, while Table 1.6 has a breakdown of RMV and NAV by county.

#### **Exemptions and Special Assessments**

Certain property owners receive exemptions from property taxation or have their properties assessed in a special way. The value of an exempt property is adjusted prior to being placed on the roll by the assessor. When the Legislature decides to grant such exemptions, it is usually done to pursue socially

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<sup>3</sup> Please see subsection 3, Urban Renewal, for more information.

desirable outcomes such as: helping educational and charitable organizations, encouraging new businesses to relocate to Oregon, and protecting wildlife and forestlands. Property can also be exempt from taxation because of the complexity associated with taxing the property (e.g., personal property for personal use).

The three primary ways of reducing the assessed value of property are:

- *Full exemption:* A property is wholly exempt from taxation.
- *Partial exemption:* Partial exemptions exist in several different forms. For example, a program may exempt only a percentage of value. Partial exemptions also result when taxable value is frozen at a point in time, and all additions to value are exempt from taxation.
- *Special assessment:* Specially assessed properties are valued using an assessment technique that results in a lower taxable value than would be the case if the usual assessment practice were used. Two types of land can be specially assessed – forestland and farmland.

Table 1.7 presents AV and RMV by county for three broad categories of exemptions: public exemptions (mostly property owned by governments of different levels), social welfare exemptions, and business, housing and other exemptions. Table 1.8 provides AV and RMV for farm land and forestland by county. Assessed value in this case denotes assessed value of the specially assessed property.

Detailed information on property tax exemptions and special assessment can be found in the *2009-2011 State of Oregon Tax Expenditure Report*, a companion document to the *Governor's Budget*, available at [www.oregon.gov/DOR/STATS](http://www.oregon.gov/DOR/STATS).

## **Assessment Appeals**

A property owner or other person who holds an interest in a property that obligates the person to pay the taxes imposed on the property can appeal the valuation of the property to the local Board of Property Tax Appeals. Petitions to the Board must be filed between late October, when the tax statements are mailed, and December 31. Petitions are filed in the office of the county clerk in the county where the property is located.

If a property owner or assessor is unhappy with the board's decision regarding property value, he or she may appeal to the Magistrate Division of the Oregon Tax Court. Magistrate decisions can be appealed to the Regular Division of the Tax Court. Decisions of the Regular Division of the Tax Court can be appealed to the Oregon Supreme Court.

Owners of industrial property appraised by the Oregon Department of Revenue may choose to file their appeals directly with the Magistrate Division of the Oregon Tax Court, rather than with the Board of Property Tax Appeals. Detailed information about the appeal process can be found at [www.oregon.gov/DOR/PTD/docs/303-415/15-tax\\_appeal.pdf](http://www.oregon.gov/DOR/PTD/docs/303-415/15-tax_appeal.pdf).

Table 1.9 contains information about accounts appealed, the AV of appealed accounts, and reductions that resulted from BOPTA decisions.

## **2. Tax Authority and Tax Due Calculation**

### **Tax Authority and Types of Taxes**

Oregon statutes allow for the establishment of a wide variety of local entities which can impose tax to provide services. Examples include counties, cities, school districts, sanitary districts, and water control districts. Most properties in Oregon receive services from five to 10 different taxing districts. There are more than 1,200 districts that impose property taxes in Oregon.

Property taxes are composed of three primary parts: 1) permanent rate and gap bond levies, 2) local option levies, and 3) bond levies. Taxing districts can utilize any of these three types of taxes. In addition, urban renewal agencies get a portion of their revenue from permanent rates and can also impose special levies.<sup>4</sup>

*Operating levies* include permanent rate taxes, local option taxes, and gap bond levies.

Measure 50 established *permanent rates* for each tax district based upon operating taxes that each district historically had charged prior to the measure. Districts are allowed to impose tax on properties up to their authority by notification to the county assessor. Voter approval is not required except to establish permanent rates when new taxing districts are formed.

Districts can, with voter approval, establish temporary taxing authority in addition to their permanent rate authority. Typically, *local options* are established to fund specific operations of a district such as road repair or the operation of a library.

*Gap bond levies* are operating levies used to pay off indebtedness that was incurred prior to the passage of Measure 50. The indebtedness had been paid out of operating taxes prior to passage of Measure 50, and to protect that ability to pay indebtedness, Measure 50 allowed for the gap bond operating taxes to continue to be imposed beyond the permanent rate authority. Because these levies were not part of the Measure 50 permanent rate calculations in 1997, after the indebtedness has been paid off, they are reduced and then added to the permanent rate authority. This preserves the districts' operating tax authority at a level that would have been calculated if the gap bond levies had been pulled into the permanent rates in 1997.

*Bonds* require voter approval and represent a levy that is exclusively used to fund construction and other capital projects.

Table 2.1 shows taxes levied by type of tax and county, while Table 2.2 shows the same information broken down by type of taxing district for FY 2008-09.

### **Determination of Tax and Compression**

Measure 50 replaced most tax levies with permanent tax rates. County assessors compute tax rates for dollar based local option levies, bond levies, and urban renewal special levies by dividing levy amounts by the net assessed value within the taxing district. Those rates are then added to the permanent rates to compute the total rate to be extended to a property. The *tax extended* to a property is the total tax rate multiplied by the assessed value of the property.

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<sup>4</sup> See subsection 3, Urban Renewal, for more information.

Since Measure 5 limits must be tested, tax extended is not necessarily the tax imposed. The limits are \$5 per \$1,000 Measure 5 value for education taxes, and \$10 per \$1,000 Measure 5 value for general government taxes. These limits are applied only to operating taxes, not bond levies. For each property, the assessor compares education taxes with the education limit and other governmental taxes with the general government limit. If property taxes exceed the Measure 5 limits, then taxes are *compressed* in a specific order until they meet the limit. First, local option taxes are proportionally reduced, possibly to zero. If there are no local option taxes or they have been reduced to zero, the permanent tax rates for each taxing district are then reduced proportionately.<sup>5</sup> Total tax after compression is called *tax imposed* and is the amount billed to the property owners.

Table 2.3 shows tax extended, tax imposed and compression amounts by county and Table 2.4 provides the breakdown by type of taxing district. Tables 2.5 and 2.6 demonstrate changes in tax imposed (both inside and outside the measure 5 limit) and compression, by county and by type of taxing district for FY 2007-08 to FY 2008-09.

### **3. Urban Renewal**

In Oregon, urban renewal agencies receive the bulk of their revenues through a *tax increment financing* mechanism. Urban renewal agencies can be approved by counties or cities with the objective of eliminating blight within an area. Urban renewal agencies do not have the authority to impose taxes (except for special levies), but they do get a portion of the property tax revenue that would otherwise have gone to taxing districts if the agency did not exist. When an urban renewal plan area is created (plan areas are created and administered by urban renewal agencies), the assessed value of the property within the area's boundaries is frozen, at the amount calculated from the most recently certified tax roll prior to the plan's approval. The agency then raises revenue in subsequent years from any value growth above the frozen amount; this value growth is referred to as the *increment* or *excess value*.

A tax rate is calculated for the urban renewal plan as the consolidated tax rate for the taxing districts within the geographic boundaries of the plan. These urban renewal taxes, referred to as "tax off the increment," are calculated as the consolidated tax rate multiplied by the value of the increment. The sharing of tax between taxing districts that get a portion of the tax imposed on "frozen value" and urban renewal agencies that get the tax imposed on the excess value is also referred to as urban renewal division of tax.

Most urban renewal agencies that have plan areas adopted before December 1996 can also impose special levies. These levies compensate urban renewal agencies for the revenue loss caused by the implementation of Measure 50. Special levies, as well as division of tax revenues, are subject to the tax limitations of Measure 5.

Table 3.1 provides information on the amount of excess value, and the revenue from excess value and special levies, broken down by urban renewal agency, plan area, and county. Table 3.2 shows the amount of increment tax imposed by urban renewal agencies broken down by urban renewal agency, the type of district from which the excess value growth occurred within, and by county.

More information on urban renewal is available at [www.oregon.gov/DOR/PTD/IC\\_504\\_623.shtm](http://www.oregon.gov/DOR/PTD/IC_504_623.shtm).

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<sup>5</sup> Gap bond levies are reduced also, if present.

#### **4. Tax Collection**

Once the tax rates and Measure 5 tax rate limits are applied to each property, the assessor certifies the assessment roll, and turns it over to the tax collector. The tax collector bills and collects all taxes and makes periodic remittances of collections to taxing districts. Tax statements mailed to property owners list the assessed value of the property and the taxes imposed by each taxing district. Statements also indicate how much is inside and how much is outside the Measure 5 property tax limits and the amount of taxes actually due after the limits have been applied.

Taxes are levied and become a lien on property on July 1. Tax payments are due on November 15 of the same calendar year. Under the partial payment schedule, the first one-third of taxes is due on November 15, the second one-third on February 15, and the remaining one-third on May 15. A discount of 3 percent is allowed if full payment is made by November 15; a 2 percent discount is allowed for a two-thirds payment made by November 15. For late payments, interest accrues at a rate of 1.33 percent per month (16 percent annual rate). If taxes remain unpaid after three years from the beginning of delinquency date, counties then initiate property foreclosure proceedings. Table 4.1 shows tax uncollected for all years, whereas Table 4.2 shows tax uncollected for the FY 2007-2008.

#### **5. Tax Relief**

During the past 30 years, the legislature has created six property tax relief programs. Currently, only two of these programs remain: the Elderly Rental Assistance (ERA) and the Homestead Deferral programs. *The Elderly Rental Assistance* program (ERA) provides tax relief to elderly renters whose rent, fuel, and utility expenses are more than 20 percent of their income. Participants must be at least 58 years old with an annual household income of less than \$10,000. Property they rent must be subject to property tax. An eligible taxpayer is paid by the Department of Revenue an amount equal to the positive difference between the taxpayer's gross rent, not to exceed \$2,100, and 20 percent of household income. If the suspense account designated to hold appropriations from the General Fund to pay assistance does not have enough money to cover all payments for the fiscal year, individual payments may be prorated.

*The Deferral programs* include property tax deferral programs for seniors (62 years and older), disabled homeowners, and a special assessment deferral program for seniors.

Homeowners 62 years or older who meet certain income requirements are able to defer all property taxes. Under the Senior Citizen's Deferral program, the State pays the property taxes of participants and charges the homeowner 6 percent interest on the deferred amount. Homeowners are not required to pay the taxes or interest to the State until they die, sell, or no longer inhabit their home (except for medical reasons). The income eligibility requirement is indexed to inflation and was \$39,000 in 2008. Once approved, senior citizens are eligible for continued deferral in future years so long as their federal adjusted gross income remains below the threshold.

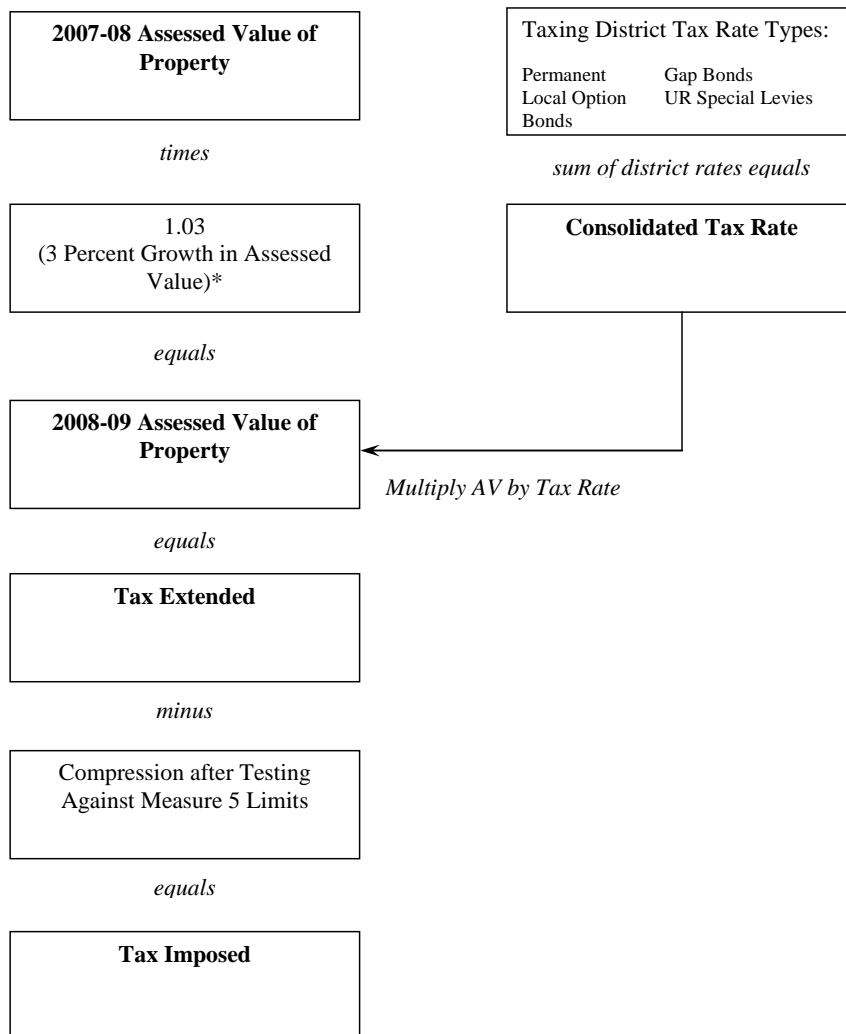
The second deferral program, the Disabled Citizen's Property Tax Deferral program, began in 2001 and is similar to the Senior Citizen's Deferral program in that the same income limits apply, and property taxes are deferred at 6 percent interest. However, this program is for disabled homeowners who are eligible for, or receive Social Security disability benefits. In addition, age limitation does not apply.

The third program, the Senior Citizen's Special Assessment Deferral program, allows qualifying seniors to defer their special assessment charges for public improvements (e.g. sewer or sidewalk improvement charges). The qualifying income limit is the same as the limit for the Senior Citizen's Deferral program.

**6. How Property Taxes are Determined for an Individual Property**

Exhibit 8 shows the process used to determine the property tax bill for an individual property. Most property in Oregon is located within 5-10 taxing districts. Each of these districts will have a billing rate, and the sum of those rates will equal the consolidated tax rate for the property. The assessed value of a property multiplied by the consolidated tax rate results in the tax extended. The non-bond taxes paid to K-12, education service, and community college districts are subject to the Measure 5 education limit of \$5 per \$1000 of assessed value, while the non-bond taxes paid to all other districts are subject to the Measure 5 general government limit of \$10 per \$1000 of assessed value. If either the school or the general government tax-extended amount is greater than the respective Measure 5 limit allows, then the tax is reduced to the limit. In reducing non-bond tax, local option taxes are first reduced to zero, if further reduction is needed after all local option taxes have been reduced, then the non-bond taxes for each district are reduced proportionately. The final tax (non-bond tax plus bond tax) is referred to as the tax imposed, and this is the amount the property owner must pay.

**Exhibit 8: Simplified Property Tax Calculation for a Residential Property**



\* If improvements were made to the property during 2007, then the assessed value could grow more than 3 percent. Assessed value calculation above is for property with real market value greater than assessed value.

## V. Detailed Tables

In an effort to provide as much useful information as possible, we have included tables with missing data. Where data were missing, the gaps are clearly identified.

The county assessor offices provide all data except for the values for centrally assessed property. 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, we generally have not included estimates when actual data were unavailable.

The order and names of the tables provided in this year's publication have changed from previous years. The key below details the new and old table numbers.

Table 1.1	-	Table B.1	Table 2.1	-	Table E.4
Table 1.2	-	Table A.4	Table 2.2	-	Table E.3
Table 1.3	-	Table B.3	Table 2.3	-	Table D.4
Table 1.4	-	Table A.3	Table 2.4	-	Table D.3
Table 1.5	-	Table A.1	Table 2.5	-	Table E.2
Table 1.6	-	Table A.2	Table 2.6	-	Table E.1
Table 1.7	-	Table C.1	Table 3.1	-	Table F.1
Table 1.8	-	Table C.5	Table 3.2	-	New Table
Table 1.9	-	Table A.5	Table 4.1	-	Table G.1
			Table 4.2	-	Table G.2

## **Detailed Tables: Assessment**

Table 1.1 – Summary of Total Assessed Value of Locally and Centrally Assessed Property, FY 2008-09 by County and Property Class.

Table 1.2 – Total Real Market Value and Total Assessed Value of Property, FY 2008-09 by County and Type of Property.

Table 1.3 – Total Assessed Value of Centrally Assessed Property, FY 2008-09 by County and Type of Utility Property.

Table 1.4 – Total Assessed Value and Net Assessed Value of Property, FY 2008-09 by County.

Table 1.5 – Real Market Value of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate, FY 2007-08 and 2008-09 by Type of Taxing District.

Table 1.6 – Real Market Value of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate, FY 2007-08 and 2008-09 by County.

Table 1.7 – Summary of Assessed and Real Market Value of Fully and Partially Exempt Property, FY 2008-09 by County.

Table 1.8 – Assessed Value and Real Market Value of Specially Assessed Farmland and Forestland, FY 2008-09 by County.

Table 1.9 – Assessed Value Reductions Resulting from Board of Property Tax Appeals Actions, FY 2008-09 by County.

**Table 1.1 Summary of Total Assessed Value of Locally and Centrally Assessed Property, by Property Class  
FY 2008-09 by County (Thousands of Dollars)**

County	Residential	Commercial/ Industrial	Tract	Farm / Forest	Multi Housing	Recreation/ Misc	Personal	Manufactured Structures	Utilities	Total All Classes
Baker	344,888	180,014	105,321	202,233	14,525	15,235	28,766	7,000	209,395	1,107,377
Benton	3,065,642	1,044,379	920,423	484,463	316,986	1,833	194,425	34,846	130,767	6,193,764
Clackamas	20,960,958	5,210,195	1,801,733	2,080,962	1,629,671	594,130	822,819	192,827	1,005,929	34,299,225
Clatsop	2,577,849	1,051,163	540,566	181,542	6,724	110,392	121,609	24,485	135,463	4,749,793
Columbia	1,218,113	571,114	954,825	575,721	33,825	2,031	96,648	32,135	381,419	3,865,831
Coos	2,348,905	670,823	74,065	466,086	227,144	68,175	102,646	90,441	152,198	4,200,482
Crook	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Curry	1,308,835	341,138	249,709	181,199	116,016	2,499	38,431	86,377	32,899	2,357,104
Deschutes	6,704,999	2,348,751	3,543,341	404,541	608,531	2,354,195	466,756	54,198	388,838	16,874,150
Douglas	3,667,328	1,207,668	181,399	1,024,580	185,733	54,420	256,994	187,099	447,051	7,212,273
Gilliam	25,380	74,838	4,308	87,866	715	76	18,018	7,960	97,818	316,981
Grant	101,910	54,627	97,574	124,446	4,027	7,617	10,762	4,899	15,141	421,003
Harney	121,115	66,792	29,988	134,872	477	3,429	8,180	5,902	30,743	401,498
Hood River	538,750	288,024	364,683	270,343	49,463	16,112	39,665	13,020	69,315	1,649,375
Jackson	7,583,437	2,862,103	2,264,964	1,007,550	479,358	6,784	500,594	200,989	500,517	15,406,295
Jefferson	526,701	148,714	181,190	118,599	11,461	5,805	21,579	10,360	318,965	1,343,373
Josephine	1,613,017	787,569	1,957,904	720,801	168,083	17,922	119,351	137,774	131,097	5,653,517
Klamath	2,293,377	783,694	190,635	355,326	81,875	21,225	119,341	75,721	948,653	4,869,847
Lake	99,548	60,151	81,082	162,587	0	20,997	17,592	6,451	35,411	483,820
Lane	12,238,253	4,885,629	2,872,633	1,287,335	1,131,366	488,387	764,432	349,768	545,275	24,563,077
Lincoln	3,834,001	1,032,178	336,985	332,479	93,280	3,289	111,987	94,618	158,529	5,997,347
Linn	2,727,563	1,500,678	1,155,360	1,197,123	235,830	5,796	252,789	111,843	245,359	7,432,340
Malheur	340,852	340,712	191,856	346,797	13,059	33,879	44,300	48,098	132,647	1,492,200
Marion	9,004,581	3,825,343	2,030,371	1,223,709	829,490	22,354	536,226	211,870	599,372	18,283,316
Morrow	119,908	220,927	68,971	279,676	3,617	7,572	N/A	20,028	403,316	1,124,015
Multnomah	34,408,715	13,633,633	341,482	403,709	2,834,185	33,712	2,547,418	178,678	2,577,541	56,959,074
Polk	2,513,110	346,824	395,018	662,073	153,906	2,960	62,868	53,000	105,553	4,295,311
Sherman	18,092	29,969	3,492	83,622	0	96	13,455	10,562	124,442	283,730
Tillamook	2,581,495	356,103	235,607	229,136	5,601	23,876	38,814	16,067	116,292	3,602,990
Umatilla	1,282,848	712,587	472,647	568,669	71,002	47,879	112,017	40,439	905,714	4,213,802
Union	525,303	199,796	166,431	256,837	28,873	21,126	42,666	9,761	126,053	1,376,847
Wallowa	141,897	57,649	91,123	140,562	3,930	76,178	8,037	12,106	50,451	581,933
Wasco	671,608	266,316	144,382	226,085	43,184	82,884	40,755	17,682	169,474	1,662,372
Washington	25,654,088	9,585,923	1,222,273	1,279,497	2,798,752	0	1,911,303	100,002	1,311,285	43,863,122
Wheeler	12,147	4,035	15,817	41,250	0	1,872	300	18,311	1,918	95,650
Yamhill	2,735,833	1,090,731	802,383	952,447	150,901	3,553	183,248	97,894	193,321	6,210,310
Unallocated Utilities									27,196	27,196
<b>Total*</b>	<b>153,911,046</b>	<b>55,840,789</b>	<b>24,090,541</b>	<b>18,094,723</b>	<b>12,331,593</b>	<b>4,158,290</b>	<b>9,654,790</b>	<b>2,563,211</b>	<b>12,825,357</b>	<b>293,470,340</b>

Notes: Value totals differ slightly from values reported elsewhere due to differences in data sources. N/A indicates county was unable to provide data.

Unallocated properties are small, privately owned railcar companies that pay property taxes to the state and are then distributed back to county governments.

\*Total values are not statewide totals because not all counties reported.

**Table 1.2 Total Real Market Value (RMV) and Total Assessed Value (AV) of Property  
FY 2008-09 by County and Type of Property (Thousands of Dollars)**

County	Real Property		Personal Property		Manufactured Structures		Public Utilities		Total	
	RMV	AV	RMV	AV	RMV	AV	RMV	AV	RMV	AV
Baker	1,285,575	862,017	28,909	28,766	8,373	7,000	220,490	209,395	1,543,347	1,107,178
Benton	9,530,371	5,833,536	194,425	194,425	36,839	35,035	134,537	130,767	9,896,171	6,193,764
Clackamas	57,946,571	32,485,814	822,819	822,819	210,112	192,827	1,013,538	1,005,929	59,993,039	34,507,389
Clatsop	8,971,020	4,468,236	127,836	121,609	28,830	24,485	137,372	135,463	9,265,058	4,749,793
Columbia	5,647,847	3,352,798	103,280	96,648	37,119	32,135	382,922	381,419	6,171,168	3,863,001
Coos	7,762,247	3,855,491	117,640	102,646	157,501	90,441	156,855	152,198	8,194,243	4,200,775
Crook	3,144,913	N/A	45,527	N/A	16,005	N/A	45,051	N/A	3,251,496	1,602,644
Curry	4,238,645	2,198,006	38,431	38,431	111,319	86,377	36,851	32,899	4,425,246	2,355,714
Deschutes	36,735,437	15,964,767	466,839	466,756	59,511	54,198	403,899	388,838	37,665,686	16,874,559
Douglas	10,758,570	6,321,129	257,020	256,994	234,605	187,099	457,156	447,051	11,707,351	7,212,273
Gilliam	354,046	198,192	18,043	18,018	1,581	1,164	97,818	97,818	471,487	315,192
Grant	619,175	390,201	10,762	10,762	5,850	4,899	15,221	15,141	651,007	421,003
Harney	546,584	356,674	8,180	8,180	43,651	5,902	33,644	30,743	632,059	401,498
Hood River	3,078,939	1,527,375	40,079	39,665	17,853	13,020	73,580	69,315	3,210,451	1,649,375
Jackson	27,763,558	14,190,494	525,332	500,594	247,732	200,989	528,533	500,517	29,065,155	15,392,593
Jefferson	2,232,888	992,469	21,619	21,579	11,978	10,360	321,915	318,965	2,588,399	1,343,373
Josephine	9,859,288	5,265,296	119,365	119,351	156,895	137,774	133,837	131,097	10,269,386	5,653,517
Klamath	7,569,455	3,726,132	119,341	119,341	88,514	75,721	959,494	948,653	8,736,804	4,869,847
Lake	758,795	424,115	17,852	17,592	8,200	7,191	38,736	35,411	823,582	484,310
Lane	42,503,938	22,903,602	796,649	764,432	442,391	349,768	572,068	545,275	44,315,047	24,563,077
Lincoln	10,617,509	5,632,171	111,987	111,987	140,694	94,618	160,640	158,529	11,030,830	5,997,305
Linn	10,102,624	6,822,350	252,789	252,789	127,086	111,843	251,769	245,359	10,734,267	7,432,340
Malheur	1,801,607	1,267,155	44,301	44,300	52,921	48,098	137,725	132,647	2,036,554	1,492,200
Marion	27,640,237	16,933,868	536,250	536,226	246,960	211,870	606,805	599,372	29,030,252	18,281,336
Morrow	954,418	700,667	15,812	15,812	23,611	20,028	409,281	403,316	1,403,122	1,139,823
Multnomah	101,952,148	51,619,942	2,550,451	2,547,418	251,173	178,678	2,639,905	2,577,541	107,393,677	56,923,579
Polk	6,631,878	4,073,890	63,154	62,868	58,080	53,000	108,132	105,553	6,861,244	4,295,311
Sherman	255,021	135,163	13,455	13,455	13,190	10,670	126,904	124,442	408,570	283,730
Tillamook	6,724,067	3,431,798	38,819	38,814	17,699	16,067	118,661	116,292	6,899,246	3,602,971
Umatilla	4,513,625	3,155,465	123,427	112,017	44,126	40,439	937,958	905,714	5,619,135	4,213,636
Union	1,855,421	1,197,422	42,735	42,666	10,794	9,761	135,538	126,053	2,044,488	1,375,901
Wallowa	967,105	510,718	8,165	8,037	17,910	12,106	54,758	50,451	1,047,938	581,313
Wasco	3,377,883	1,433,542	40,755	40,755	99,914	18,601	179,490	169,474	3,698,043	1,662,372
Washington	69,899,584	40,540,532	1,911,303	1,911,303	111,434	100,002	1,315,278	1,311,285	73,237,599	43,863,122
Wheeler	252,459	92,168	408	300	686	547	2,554	1,918	256,146	94,932
Yamhill	10,262,999	5,735,847	183,382	183,248	108,339	97,894	197,062	193,321	10,751,781	6,210,310
<b>Total*</b>	<b>499,116,447</b>	<b>268,599,044</b>	<b>9,817,140</b>	<b>9,670,602</b>	<b>3,249,475</b>	<b>2,540,607</b>	<b>13,145,975</b>	<b>12,798,158</b>	<b>525,329,077</b>	<b>295,211,055</b>

Notes: N/A indicates county was unable to provide data.

\*Total values for individual property types are not statewide totals because not all counties reported value data by type.

**Table 1.3 Total Assessed Value of Centrally Assessed Property  
FY 2008-09 by County and Type of Utility Property (Thousands of Dollars)**

County	Air Transpor- tation	Commun- ication	Electric	Gas	Pipeline Gas	Pipeline Oil	Private Rail Cars	Rail Transpor- tation	Water Transpor- tation	Total Utilities
Baker	0	40,734	83,786	3,309	27,690	754	18,096	34,832	0	209,200
Benton	331	66,254	29,098	29,692	0	31	0	5,552	0	130,958
Clackamas	0	299,337	501,431	183,865	13,172	471	1,204	3,703	1,125	1,004,309
Clatsop	0	35,444	63,570	27,241	0	0	1,432	1,454	6,322	135,463
Columbia	0	27,162	418,819	184,969	501	0	2,424	2,465	6,520	642,861
Coos	2,912	98,274	37,430	11,539	0	0	189	2,677	549	153,569
Crook	0	12,523	19,786	4,036	8,392	0	0	0	0	44,736
Curry	0	26,979	3,943	0	0	0	0	0	1,977	32,899
Deschutes	16,018	123,146	71,299	54,875	67,931	0	3,361	14,912	0	351,543
Douglas	168	122,398	280,083	24,085	11,195	0	729	8,393	0	447,051
Gilliam	0	3,901	153,331	0	31,860	0	9,383	18,027	711	217,213
Grant	0	13,166	1,976	0	0	0	0	0	0	15,141
Harney	0	8,691	22,052	0	0	0	0	0	0	30,743
Hood River	12	26,861	9,376	9,340	357	0	6,852	13,747	2,536	69,080
Jackson	20,731	172,875	226,518	67,978	7,373	0	341	4,700	0	500,517
Jefferson	0	16,792	241,810	3,010	43,300	0	3,773	10,102	0	318,787
Josephine	0	57,862	54,532	13,640	2,022	0	197	2,227	617	131,097
Klamath	2,468	74,178	514,740	23,131	163,683	0	15,213	41,667	1,006	836,086
Lake	0	8,503	29,622	0	0	0	0	0	0	38,125
Lane	19,887	253,407	106,668	90,189	7,322	22,428	10,229	35,275	0	545,403
Lincoln	25	46,819	71,027	38,089	0	0	0	2,569	0	158,529
Linn	0	84,196	74,578	43,292	12,391	7,047	3,910	19,697	0	245,112
Malheur	0	35,247	70,825	6,535	6,860	293	3,322	9,190	0	132,273
Marion	1,241	216,571	228,256	119,124	8,062	6,483	4,260	13,230	190	597,415
Morrow	0	8,425	488,240	3,283	46,154	0	7,386	14,304	4,553	572,346
Multnomah	698,233	890,057	609,886	160,895	6,955	22,372	32,231	97,456	53,933	2,572,017
Polk	0	29,076	31,723	39,817	0	0	0	5,258	0	105,874
Sherman	0	4,926	692,855	0	30,821	0	3,939	8,111	1,665	742,318
Tillamook	0	52,000	63,567	272	0	0	0	0	0	115,839
Umatilla	2,139	63,516	615,583	20,891	65,457	2,421	25,312	98,801	10,827	904,948
Union	93	28,705	211,755	9,723	14,047	519	14,258	31,740	0	310,839
Wallowa	0	7,640	43,356	0	0	0	0	3,606	157	54,758
Wasco	0	38,690	31,679	7,733	23,214	0	17,605	49,187	1,366	169,474
Washington	899	673,663	341,170	285,986	0	1,641	28	3,795	0	1,307,180
Wheeler	0	1,836	8	0	0	0	0	0	0	1,844
Yamhill	2,599	75,098	75,016	36,959	0	0	0	3,662	0	193,333
<b>Total</b>	<b>767,755</b>	<b>3,744,949</b>	<b>6,519,397</b>	<b>1,503,496</b>	<b>598,756</b>	<b>64,461</b>	<b>185,674</b>	<b>560,337</b>	<b>94,054</b>	<b>14,038,880</b>
Unallocated Utilities							27,196			27,196
<b>Statewide Total</b>	<b>767,755</b>	<b>3,744,949</b>	<b>6,519,397</b>	<b>1,503,496</b>	<b>598,756</b>	<b>64,461</b>	<b>212,870</b>	<b>560,337</b>	<b>94,054</b>	<b>14,066,075</b>

Notes: Unallocated properties are small, privately owned railcar companies that pay property taxes to the state and are then distributed back to county governments.  
Value totals differ slightly from values reported elsewhere due to differences in data sources.

**Table 1.4 Total Assessed Value and Net Assessed Value of Property  
FY 2008-09 by County (Thousands of Dollars)**

<b>County</b>	<b>Total Assessed Value</b>	<b>Non-Profit Housing</b>	<b>Fish &amp; Wildlife</b>	<b>Urban Renewal Excess Value</b>	<b>Net Assessed Value</b>
Baker	1,107,178	0	199	0	1,107,377
Benton	6,193,764	0	0	23,144	6,170,619
Clackamas	34,507,389	10,541	0	1,581,094	32,936,837
Clatsop	4,749,793	0	419	107,204	4,643,008
Columbia	3,863,001	804	2,026	25,659	3,840,172
Coos	4,200,775	0	0	169,495	4,031,280
Crook	1,602,644	0	0	0	1,602,644
Curry	2,355,714	1,387	2	38,971	2,318,133
Deschutes	16,874,559	0	0	272,083	16,602,477
Douglas	7,212,273	0	0	194,318	7,017,954
Gilliam	315,192	1,789	0	0	316,981
Grant	421,003	0	424	0	421,427
Harney	401,498	0	0	0	401,498
Hood River	1,649,375	0	0	50,192	1,599,184
Jackson	15,392,593	13,682	21	771,338	14,634,957
Jefferson	1,343,373	0	0	19,636	1,323,737
Josephine	5,653,517	1,706	0	0	5,655,224
Klamath	4,869,847	0	0	28,086	4,841,762
Lake	484,310	434	615	0	485,359
Lane	24,563,077	8,538	0	273,864	24,297,751
Lincoln	5,997,305	0	41	504,078	5,493,268
Linn	7,432,340	0	0	185,993	7,246,347
Malheur	1,492,200	648	102	0	1,492,950
Marion	18,281,336	1,979	0	674,883	17,608,433
Morrow	1,139,823	0	4	0	1,139,827
Multnomah	56,923,579	34,623	871	4,144,209	52,814,865
Polk	4,295,311	0	0	59,222	4,236,089
Sherman	283,730	0	29	0	283,759
Tillamook	3,602,971	0	0	15,837	3,587,134
Umatilla	4,213,636	0	167	45,230	4,168,572
Union	1,375,901	0	946	40,145	1,336,702
Wallowa	581,313	0	621	0	581,933
Wasco	1,662,372	0	0	61,467	1,600,905
Washington	43,863,122	0	0	584,369	43,278,753
Wheeler	94,932	758	0	0	95,690
Yamhill	6,210,310	0	0	0	6,210,310
<b>Statewide Total</b>	<b>295,211,055</b>	<b>76,891</b>	<b>6,485</b>	<b>9,870,516</b>	<b>285,423,915</b>

Notes: NAV includes non-profit housing and state fish and wildlife value and excludes urban renewal excess value.

**Table 1.5 Real Market Value of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate FY 2007-08 and 2008-09 by Type of Taxing District (Thousands of Dollars)**

District Type	# Dists	Real Market Value (RMV)			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)			
		FY 2007-08	FY 2008-09	% CH	FY 2007-08	FY 2008-09	% CH	FY 2007-08	FY 2008-09	% CH	RMV Base		NAV Base	
											FY 07-08	FY 08-09	FY 07-08	FY 08-09
County	38	501,119,717	525,329,077	4.8	271,351,116	285,423,915	5.2	810,786	852,302	5.1	1.62	1.62	2.99	2.99
City	237	327,584,188	343,980,073	5.0	176,231,218	185,210,174	5.1	969,553	1,001,399	3.3	2.96	2.91	5.50	5.41
School	221	501,053,426	525,177,056	4.8	271,314,574	285,379,906	5.2	1,728,501	1,806,545	4.5	3.45	3.44	6.37	6.33
Education Service	21	501,008,628	525,137,711	4.8	271,286,569	285,355,249	5.2	88,833	93,418	5.2	0.18	0.18	0.33	0.33
Community College	18	494,019,613	517,192,882	4.7	266,674,184	280,445,493	5.2	165,608	174,989	5.7	0.34	0.34	0.62	0.62
Cemetery	62	25,124,499	25,977,032	3.4	14,936,624	15,968,980	6.9	1,958	2,094	7.0	0.08	0.08	0.13	0.13
Fire	263	229,790,302	244,935,553	6.6	127,398,770	136,580,652	7.2	240,100	256,024	6.6	1.04	1.05	1.88	1.87
Health	35	100,349,447	105,631,421	5.3	49,818,863	53,034,438	6.5	21,401	26,452	23.6	0.21	0.25	0.43	0.50
Park	42	117,507,940	120,942,660	2.9	62,428,879	65,008,925	4.1	58,913	62,265	5.7	0.50	0.51	0.94	0.96
Port	24	280,744,392	296,374,781	5.6	151,913,975	159,527,584	5.0	15,556	16,568	6.5	0.06	0.06	0.10	0.10
Road	106	37,246,712	38,682,553	3.9	20,122,192	21,220,181	5.5	8,646	8,983	3.9	0.23	0.23	0.43	0.42
Sanitary	18	76,879,021	79,360,370	3.2	43,879,245	46,231,982	5.4	1,173	1,332	13.6	0.02	0.02	0.03	0.03
Water Supply	42	58,965,137	61,623,025	4.5	33,523,492	35,088,583	4.7	4,636	4,436	-4.3	0.08	0.07	0.14	0.13
Water Control	25	206,804,938	218,728,895	5.8	111,355,039	116,635,912	4.7	7,074	7,961	12.5	0.03	0.04	0.06	0.07
Vector Control	15	106,956,690	112,445,687	5.1	57,471,098	62,391,707	8.6	4,252	4,913	15.5	0.04	0.04	0.07	0.08
Service	23	325,413,523	352,436,120	8.3	170,573,452	186,381,422	9.3	56,891	56,417	-0.8	0.17	0.16	0.33	0.30
Other	47	401,744,600	417,886,049	4.0	215,342,412	224,680,938	4.3	95,162	103,066	8.3	0.24	0.25	0.44	0.46
<b>Statewide Total</b>	<b>1,237</b>	<b>501,124,927</b>	<b>525,329,077</b>	<b>4.8</b>	<b>271,355,283</b>	<b>285,423,915</b>	<b>5.2</b>	<b>4,279,042</b>	<b>4,479,164</b>	<b>4.7</b>	<b>8.54</b>	<b>8.53</b>	<b>15.77</b>	<b>15.69</b>

Notes: The category "Other" includes taxing districts such as library, transit, and public utility districts.

Tax rates are applied to net assessed value. It includes nonprofit housing value and state fish and wildlife value and excludes urban renewal excess value.

Property taxes imposed excludes special assessments and taxes allocated to urban renewal agencies.

Two districts were re-classified as "Other" districts, causing values reported for FY 07-08 "Other" and "Service" districts not to match previous year's publication.

The number of taxing districts reported includes unique taxing district areas of districts that imposed tax in FY 2008-09 and therefore may overstate or understate the number of actual taxing districts in the State.

Districts that cross county boundaries are counted only once.

**Table 1.6 Real Market Value of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate FY 2007-08 and 2008-09 by County (Thousands of Dollars)**

County	# Dists	Real Market Value (RMV)			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)			
		FY 2007-08	FY 2008-09	% CH	FY 2007-08	FY 2008-09	% CH	FY 2007-08	FY 2008-09	% CH	RMV Base	FY 07-08	FY 08-09	NAV Base
Baker	30	1,354,251	1,543,347	14.0	1,059,355	1,107,377	4.5	14,321	14,995	4.7	10.57	9.72	13.52	13.54
Benton	48	9,125,471	9,896,171	8.4	5,900,146	6,170,619	4.6	91,980	100,008	8.7	10.08	10.11	15.59	16.21
Clackamas	80	57,192,695	59,993,039	4.9	31,280,468	32,936,837	5.3	493,581	521,425	5.6	8.63	8.69	15.78	15.83
Clatsop	39	8,115,590	9,265,058	14.2	4,252,751	4,643,008	9.2	55,092	58,821	6.8	6.79	6.35	12.95	12.67
Columbia	27	5,867,698	6,171,168	5.2	3,633,016	3,840,172	5.7	47,260	49,535	4.8	8.05	8.03	13.01	12.90
Coos	56	8,045,577	8,194,243	1.8	3,877,405	4,031,280	4.0	49,799	52,504	5.4	6.19	6.41	12.84	13.02
Crook	16	3,949,316	3,251,496	-17.7	1,494,834	1,602,644	7.2	21,032	23,138	10.0	5.33	7.12	14.07	14.44
Curry	37	4,440,558	4,425,246	-0.3	2,244,002	2,318,133	3.3	19,512	20,242	3.7	4.39	4.57	8.70	8.73
Deschutes	46	36,916,444	37,665,686	2.0	15,578,382	16,602,477	6.6	225,112	244,479	8.6	6.10	6.49	14.45	14.73
Douglas	83	11,339,670	11,707,351	3.2	6,702,927	7,017,954	4.7	75,150	79,793	6.2	6.63	6.82	11.21	11.37
Gilliam	16	349,435	471,487	34.9	305,819	316,981	3.6	3,896	4,147	6.4	11.15	8.80	12.74	13.08
Grant	27	597,249	651,007	9.0	405,632	421,427	3.9	6,122	6,222	1.6	10.25	9.56	15.09	14.76
Harney	15	567,877	632,059	11.3	382,191	401,498	5.1	5,547	5,822	5.0	9.77	9.21	14.51	14.50
Hood River	16	3,137,249	3,210,451	2.3	1,529,315	1,599,184	4.6	20,736	20,882	0.7	6.61	6.50	13.56	13.06
Jackson	39	29,328,663	29,065,155	-0.9	13,981,518	14,634,957	4.7	196,536	209,972	6.8	6.70	7.22	14.06	14.35
Jefferson	16	2,435,865	2,588,399	6.3	1,244,746	1,323,737	6.3	21,897	23,267	6.3	8.99	8.99	17.59	17.58
Josephine	9	10,624,147	10,269,386	-3.3	5,223,939	5,655,224	8.3	50,631	54,476	7.6	4.77	5.30	9.69	9.63
Klamath	64	8,143,061	8,736,804	7.3	4,317,623	4,841,762	12.1	47,820	53,496	11.9	5.87	6.12	11.08	11.05
Lake	21	734,048	823,582	12.2	454,979	485,359	6.7	6,450	6,873	6.6	8.79	8.35	14.18	14.16
Lane	63	42,267,722	44,315,047	4.8	23,436,352	24,297,751	3.7	352,951	372,489	5.5	8.35	8.41	15.06	15.33
Lincoln	57	10,235,562	11,030,830	7.8	5,242,074	5,493,268	4.8	70,930	74,519	5.1	6.93	6.76	13.53	13.57
Linn	42	10,398,773	10,734,267	3.2	6,945,955	7,246,347	4.3	112,080	117,479	4.8	10.78	10.94	16.14	16.21
Malheur	36	1,857,645	2,036,554	9.6	1,420,930	1,492,950	5.1	18,262	19,432	6.4	9.83	9.54	12.85	13.02
Marion	43	27,452,365	29,030,252	5.7	16,832,019	17,608,433	4.6	271,377	283,344	4.4	9.89	9.76	16.12	16.09
Morrow	26	1,292,018	1,403,122	8.6	1,138,389	1,139,827	0.1	16,966	17,207	1.4	13.13	12.26	14.90	15.10
Multnomah	25	100,325,316	107,393,677	7.0	50,671,678	52,814,865	4.2	1,005,230	1,023,880	1.9	10.02	9.53	19.84	19.39
Polk	24	6,465,208	6,861,244	6.1	4,043,723	4,236,089	4.8	61,708	63,307	2.6	9.54	9.23	15.26	14.94
Sherman	12	249,338	408,570	63.9	212,943	283,759	33.3	3,567	4,611	29.3	14.30	11.29	16.75	16.25
Tillamook	39	6,544,192	6,899,246	5.4	3,396,505	3,587,134	5.6	37,361	39,061	4.5	5.71	5.66	11.00	10.89
Umatilla	55	5,124,703	5,619,135	9.6	3,784,910	4,168,572	10.1	60,294	64,350	6.7	11.77	11.45	15.93	15.44
Union	30	1,769,792	2,044,488	15.5	1,258,878	1,336,702	6.2	16,756	17,646	5.3	9.47	8.63	13.31	13.20
Wallowa	20	904,994	1,047,938	15.8	559,023	581,933	4.1	6,999	7,232	3.3	7.73	6.90	12.52	12.43
Wasco	22	3,227,405	3,698,043	14.6	1,524,139	1,600,905	5.0	26,477	27,476	3.8	8.20	7.43	17.37	17.16
Washington	28	70,931,235	73,237,599	3.3	41,148,920	43,278,753	5.2	677,055	702,802	3.8	9.55	9.60	16.45	16.24
Wheeler	8	150,296	256,146	70.4	90,720	95,690	5.5	1,550	1,647	6.3	10.31	6.43	17.08	17.21
Yamhill	22	9,663,502	10,751,781	11.3	5,779,077	6,210,310	7.5	87,008	92,585	6.4	9.00	8.61	15.06	14.91
<b>Statewide Total</b>	<b>1,237</b>	<b>501,124,927</b>	<b>525,329,077</b>	<b>4.8</b>	<b>271,355,283</b>	<b>285,423,915</b>	<b>5.2</b>	<b>4,279,042</b>	<b>4,479,164</b>	<b>4.7</b>	<b>8.54</b>	<b>8.53</b>	<b>15.77</b>	<b>15.69</b>

Notes: NAV includes nonprofit housing value and state fish and wildlife value and excludes urban renewal excess value.

Property taxes imposed excludes taxes allocated to urban renewal agencies and special assessments.

The number of taxing districts reported includes unique taxing district areas of districts that imposed tax in FY 2008-09 and therefore may overstate or understate the number of actual taxing districts in the State.

Districts that cross county boundaries are counted only once.

**Table 1.7 Summary of Assessed (AV) and Real Market Value (RMV) of Fully and Partially Exempt Property  
FY 2008-09 by County (Thousands of Dollars)**

County	Public Exemptions			Social Welfare Exemptions			Business/Housing/Misc Exemptions			Total		
	# Accts	AV	RMV	# Accts	AV	RMV	# Accts	AV	RMV	# Accts	AV	RMV
Baker	1,381	0	486,971	152	0	62,353	562	21,945	52,785	2,095	21,945	602,110
Benton	1,274	4,939	759,255	350	25,056	300,343	714	100,787	189,991	2,338	130,782	1,249,589
Clackamas	3,719	0	3,737,848	1,062	0	1,558,130	4,789	541,941	1,223,280	9,570	541,941	6,519,258
Clatsop	3,083	0	1,003,250	405	0	224,672	893	70,547	284,134	4,381	70,547	1,512,056
Columbia	725	0	81,019	156	0	24,052	1,120	253,080	324,947	2,001	253,080	430,018
Coos	2,336	0	936,941	304	2,557	42,849	2,351	113,677	285,652	4,991	116,234	1,265,442
Crook	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Curry	2,513	0	119,575	129	0	24,315	1,157	61,407	132,036	3,799	61,407	275,926
Deschutes	2,362	0	1,587,417	163	0	97,038	4,044	248,341	575,199	6,569	248,341	2,259,654
Douglas	4,571	0	2,677,509	910	1,051	385,199	5,564	352,924	810,282	11,045	353,976	3,872,990
Gilliam	406	60	16,122	36	0	2,266	169	1,656	13,991	611	1,716	32,379
Grant	932	0	446,533	59	0	7,367	474	8,714	20,451	1,465	8,714	474,351
Harney	1,786	0	1,022,734	64	0	28,301	295	3,837	9,521	2,145	3,837	1,060,556
Hood River	631	0	313,265	109	0	65,911	792	76,750	128,076	1,532	76,750	507,251
Jackson	3,321	7,517	3,902,047	598	0	350,435	2,921	421,308	814,983	6,840	428,826	5,067,465
Jefferson	891	0	336,907	84	0	29,543	279	19,889	41,845	1,254	19,889	408,295
Josephine	2,058	1,107	847,633	349	7,749	234,622	3,141	175,700	398,481	5,548	184,556	1,480,737
Klamath	2,587	211	736,322	568	738	119,562	1,582	97,122	299,693	4,737	98,070	1,155,577
Lake	1,426	0	1,191,524	82	134	9,168	494	7,117	20,895	2,002	7,251	1,221,587
Lane	7,584	36,510	6,302,593	1,735	171,635	3,170,548	5,445	1,764,276	3,135,180	14,764	1,972,422	12,608,320
Lincoln	3,221	0	1,008,507	507	0	298,363	4,931	103,214	503,331	8,659	103,214	1,810,202
Linn	2,311	0	1,006,914	517	0	187,639	1,977	172,268	327,264	4,805	172,268	1,521,817
Malheur	2,162	0	1,125,320	162	0	104,517	509	17,578	36,546	2,833	17,578	1,266,383
Marion	2,932	48,977	4,207,359	1,238	80,943	1,307,969	5,000	632,714	1,279,256	9,170	762,635	6,794,584
Morrow	645	9,040	354,425	77	343	15,088	195	96,437	516,008	917	105,820	885,521
Multnomah	8,103	35,037	13,980,385	4,795	1,612,161	11,162,683	20,961	1,842,939	6,716,990	33,859	3,490,136	31,860,057
Polk	1,391	0	901,787	329	0	190,283	1,250	139,122	227,310	2,970	139,122	1,319,379
Sherman	317	14,649	21,048	39	1,743	2,373	35	85,689	87,642	391	102,081	111,063
Tillamook	2,025	0	536,881	203	0	65,678	1,268	70,246	148,042	3,496	70,246	750,601
Umatilla	868	0	921,563	320	217	104,750	1,694	105,613	152,335	2,882	105,830	1,178,648
Union	626	0	420,179	187	0	85,377	420	23,513	53,858	1,233	23,513	559,414
Wallowa	745	1,085	268,267	118	356	14,006	138	13,017	N/A	1,001	14,457	N/A
Wasco	1,328	39,775	167,338	170	2,885	61,344	1,208	41,377	844,223	2,706	84,037	1,072,905
Washington	3,870	32,777	2,236,031	1,320	204,364	1,374,986	14,160	598,694	1,308,133	19,350	835,836	4,919,150
Wheeler	465	28	85,993	29	0	808	88	0	497	582	28	87,298
Yamhill	1,104	1,039	481,902	496	23,668	362,889	1,453	188,596	335,001	3,053	213,304	1,179,793
<b>Total*</b>	<b>75,699</b>	<b>232,752</b>	<b>54,229,362</b>	<b>17,822</b>	<b>2,135,600</b>	<b>22,075,426</b>	<b>92,073</b>	<b>8,472,035</b>	<b>21,298,182</b>	<b>185,594</b>	<b>10,840,387</b>	<b>97,602,970</b>

Notes: N/A indicates that the county was unable to provide data. Refer to glossary for explanation of categories.

\* Total values reported are not statewide totals because not all counties reported data.

**Table 1.8 Assessed Value (AV) and Real Market Value (RMV) of Specially Assessed Farmland and Forestland  
FY 2008-09 by County (Thousands of Dollars)**

County	Farm Use				Forestland				Total			
	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV
Baker	3,966	850,607	58,977	565,106	363	39,312	1,669	34,909	4,329	889,919	60,646	600,015
Benton	3,415	102,664	55,607	657,149	3,370	158,262	53,244	513,417	6,785	260,926	108,851	1,170,566
Clackamas	9,401	129,923	79,054	2,380,619	8,322	238,858	69,527	1,686,074	17,723	368,781	148,580	4,066,693
Clatsop	684	15,601	3,736	127,829	2,154	293,869	107,960	312,939	2,838	309,470	111,696	440,768
Columbia	1,391	42,385	9,607	256,683	5,285	300,386	108,079	989,758	6,676	342,771	117,686	1,246,441
Coos	3,596	81,263	26,457	26,457	7,157	538,532	256,291	256,291	10,753	619,795	282,748	282,748
Crook	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Curry	792	41,679	9,237	295,007	2,226	263,403	65,826	473,887	3,018	305,082	75,064	768,894
Deschutes	2,830	160,953	16,112	909,127	551	80,176	4,226	297,062	3,381	241,129	20,337	1,206,189
Douglas	7,172	280,280	41,552	764,356	9,715	1,061,169	272,855	564,031	16,887	1,341,449	314,407	1,328,386
Gilliam	1,154	692,769	66,081	126,464	0	0	0	0	1,154	692,769	66,081	126,464
Grant	2,118	906,983	28,274	597,477	605	145,459	7,837	110,795	2,723	1,052,442	36,112	708,272
Harney	4,144	1,462,205	67,522	260,801	26	4,563	223	2,662	4,170	1,466,768	67,745	263,463
Hood River	1,847	88,633	38,686	276,030	967	48,734	7,604	89,689	2,814	137,367	46,289	365,719
Jackson	4,833	200,579	25,761	1,353,763	5,212	454,056	62,223	559,658	10,045	654,635	87,984	1,913,421
Jefferson	1,951	436,738	42,829	332,543	108	79,350	4,481	84,217	2,059	516,088	47,310	416,760
Josephine	1,220	21,355	7,976	127,492	6,725	174,774	14,483	529,152	7,945	196,129	22,459	656,644
Klamath	6,610	600,985	173,403	813,527	1,956	718,051	43,745	59,020	8,566	1,319,036	217,148	872,547
Lake	3,236	765,647	74,078	554,605	539	281,093	16,220	72,525	3,775	1,046,740	90,298	627,130
Lane	6,519	163,345	60,926	1,377,301	11,037	822,957	233,544	1,487,088	17,556	986,302	294,470	2,864,389
Lincoln	874	12,868	2,714	74,739	4,325	344,300	138,398	560,442	5,199	357,168	141,113	635,181
Linn	6,617	353,863	186,614	1,530,935	4,249	460,686	129,639	499,976	10,866	814,549	316,253	2,030,910
Malheur	6,450	1,302,237	165,861	834,243	0	0	0	0	6,450	1,302,237	165,861	834,243
Marion	18,949	285,939	211,702	2,753,030	2,769	106,216	30,144	334,233	21,718	392,155	241,846	3,087,262
Morrow	2,353	1,019,373	85,324	603,767	115	13,592	660	9,801	2,468	1,032,965	85,984	613,568
Multnomah	678	23,432	30,664	201,377	1,565	154,987	33,084	46,631	2,243	178,419	63,749	248,008
Polk	4,473	170,259	88,492	1,026,355	3,065	213,504	64,176	432,200	7,538	383,763	152,668	1,458,554
Sherman	6,553	453,397	64,185	130,858	0	0	0	0	6,553	453,397	64,185	130,858
Tillamook	1,275	31,083	21,435	77,137	2,088	185,144	63,377	148,887	3,363	216,227	84,811	226,024
Umatilla	8,844	1,318,552	253,644	781,835	549	69,403	3,988	6,565	9,393	1,387,955	257,632	788,400
Union	3,303	493,582	62,017	528,605	737	146,971	8,256	88,618	4,040	640,553	70,272	617,223
Wallowa	2,491	666,797	37,540	348,188	269	134,794	7,853	39,766	2,760	801,591	45,393	387,953
Wasco	2,798	764,503	86,637	N/A	840	58,673	2,935	N/A	3,638	823,176	89,571	N/A
Washington	5,337	116,252	71,824	1,749,259	4,787	165,053	52,243	979,093	10,124	281,305	124,067	2,728,352
Wheeler	952	611,769	19,215	314,440	220	89,372	7,712	62,381	1,172	701,141	26,927	376,821
Yamhill	N/A	135,576	70,041	1,359,870	N/A	124,251	45,120	591,473	N/A	259,827	115,160	1,951,343

Notes: "Forestland" includes designated forestland, highest and best use forestland, and small tract forestland. N/A indicates that the county was unable to provide data.

Statewide totals were not provided because of the number of missing values provided by counties.

**Table 1.9 Assessed Value Reductions Resulting From Board of Property Tax Appeals (BOPTA) Actions  
FY 2008-09, By County**

<b>County</b>	<b>Number of Accounts Appealed</b>	<b>Assessed Value of Accounts Appealed (\$)</b>	<b>Adjusted Value of Accounts Appealed (\$)</b>	<b>Number of Accounts Adjusted</b>	<b>BOPTA Reduction in Assessed Value (\$)</b>	<b>Reduction as Percent of Total Appealed Value</b>	<b>Reduction as Percent of State Total</b>	<b>Reduction as Percent of Total Net Assessed Value</b>
Baker	N/A	1,602,448	1,260,671	27	341,777	21.30%	0.43%	0.03%
Benton	58	23,280,861	22,642,656	18	638,205	2.74%	0.80%	0.01%
Clackamas	434	281,275,474	269,064,934	130	12,210,540	4.34%	15.30%	0.04%
Clatsop	311	331,935,154	331,440,171	6	494,983	0.15%	0.62%	0.01%
Columbia	37	132,723,058	132,412,998	9	310,060	0.23%	0.39%	0.01%
Coos	39	28,846,536	24,873,539	6	3,972,997	13.80%	4.98%	0.10%
Crook	7	3,781,829	3,781,829	0	0	0.00%	0.00%	0.00%
Curry	28	4,815,030	4,715,770	7	99,260	2.06%	0.12%	0.00%
Deschutes	268	82,387,562	78,027,207	68	4,360,355	5.29%	5.47%	0.03%
Douglas	92	13,707,845	12,417,629	60	1,290,216	9.41%	1.62%	0.02%
Gilliam	0	0	0	0	0	0.00%	0.00%	0.00%
Grant	3	124,753	124,753	0	0	0.00%	0.00%	0.00%
Harney	N/A	10,951	7,411	1	3,540	32.30%	0.00%	0.00%
Hood River	14	3,000,375	2,913,366	5	87,009	2.90%	0.11%	0.01%
Jackson	306	197,165,994	189,013,181	149	8,152,813	4.13%	10.20%	0.06%
Jefferson	14	3,816,848	3,666,849	4	149,999	3.93%	0.19%	0.01%
Josephine	74	5,925,830	5,685,510	52	240,320	4.06%	0.30%	0.00%
Klamath	6	1,245,918	1,242,108	N/A	3,810	0.31%	0.00%	0.00%
Lake	3	132,830	132,830	0	0	0.00%	0.00%	0.00%
Lane	778	312,116,051	297,060,248	238	15,055,803	4.82%	18.90%	0.06%
Lincoln	222	69,041,790	67,838,090	15	1,203,700	1.74%	1.51%	0.02%
Linn	108	57,346,371	48,593,529	28	8,752,842	15.30%	11.00%	0.12%
Malheur	2	511,164	511,164	0	0	0.00%	0.00%	0.00%
Marion	79	55,965,211	54,880,972	14	1,084,239	1.94%	1.36%	0.01%
Morrow	1	13,732,080	13,732,080	0	0	0.00%	0.00%	0.00%
Multnomah	815	595,076,337	581,680,017	172	13,396,320	2.25%	16.80%	0.03%
Polk	22	5,011,968	4,920,048	2	91,920	1.83%	0.12%	0.00%
Sherman	0	0	0	0	0	0.00%	0.00%	0.00%
Tillamook	49	9,606,060	9,352,000	19	254,060	2.64%	0.32%	0.01%
Umatilla	52	15,242,216	15,151,072	3	91,144	0.60%	0.11%	0.00%
Union	3	133,214	133,214	0	0	0.00%	0.00%	0.00%
Wallowa	8	635,596	540,427	N/A	95,169	15.00%	0.12%	0.02%
Wasco	49	3,750,008	3,561,688	24	188,320	5.02%	0.24%	0.01%
Washington	246	124,306,719	117,175,329	70	7,131,390	5.74%	8.95%	0.02%
Wheeler	5	482,171	482,171	0	0	0.00%	0.00%	0.00%
Yamhill	16	26,708,465	26,695,713	2	12,752	0.05%	0.02%	0.00%
<b>Total*</b>	<b>4,149</b>	<b>2,405,444,717</b>	<b>2,325,731,174</b>	<b>1,129</b>	<b>79,713,543</b>	<b>3.31%</b>	<b>100%</b>	<b>0.03%</b>
<b>Appeals By Property Type</b>								
Residential, Manufactured Structures	3,141	662,809,138	630,522,503	953	32,286,635	4.87%	40.50%	
Commercial, Industrial, Multi-Family	735	1,622,654,146	1,579,901,875	120	42,752,271	2.63%	53.60%	
Farm and Forest	193	46,076,083	45,124,073	26	952,010	2.07%	1.19%	
Personal Property	80	73,905,350	70,182,723	30	3,722,627	5.04%	4.67%	
Notes: N/A indicates data unavailable. Number of Accounts does not include withdrawn petitions.								
*Total values are not statewide totals because not all counties reported.								

## **Detailed Tables: Tax Authority and Tax Due Calculation**

Table 2.1 – Growth in Tax Imposed from FY 2007-08 to 2008-09 by Category of Tax and County.

Table 2.2 – Growth in Tax Imposed from FY 2007-08 to 2008-09 by Category of Tax and Type of District.

Table 2.3 – Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits FY 2008-09 by County and Limit Category.

Table 2.4 – Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits FY 2008-09 by Type of Taxing District and Limit Category.

Table 2.5 – Change in Tax Imposed and Compression due to Measure 5 Limits, FY 2007-08 and 2008-09 by County.

Table 2.6 – Change in Tax Imposed and Compression due to Measure 5 Limits, FY 2007-08 and 2008-09 by Type of District.

**Table 2.1 Growth in Tax Imposed from FY 2007-08 to 2008-09  
by Category of Tax and County (Thousands of Dollars)**

County	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2007-08	FY 2008-09	% CH	FY 2007-08	FY 2008-09	% CH	FY 2007-08	FY 2008-09	% CH	FY 2007-08	FY 2008-09	% CH	FY 2007-08	FY 2008-09	% CH
Baker	13,728	14,459	5.3	483	449	-7.1	0	0	N/A	109	87	-20.4	14,321	14,995	4.7
Benton	72,429	75,731	4.6	6,198	10,814	74.5	0	0	N/A	13,353	13,464	0.8	91,980	100,008	8.7
Clackamas	384,990	408,557	6.1	27,388	30,290	10.6	179	203	13.1	81,024	82,376	1.7	493,581	521,425	5.6
Clatsop	45,392	49,130	8.2	2,466	2,456	-0.4	0	0	N/A	7,234	7,234	0.0	55,092	58,821	6.8
Columbia	40,653	42,977	5.7	1,759	1,881	7.0	0	0	N/A	4,848	4,677	-3.5	47,260	49,535	4.8
Coos	44,908	46,794	4.2	276	317	15.0	0	0	N/A	4,615	5,393	16.8	49,799	52,504	5.4
Crook	19,177	20,477	6.8	90	96	7.1	0	0	N/A	1,766	2,565	45.3	21,032	23,138	10.0
Curry	17,737	18,341	3.4	189	196	3.8	0	0	N/A	1,585	1,704	7.5	19,512	20,242	3.7
Deschutes	193,199	206,051	6.7	1,758	5,715	225.2	0	0	N/A	30,155	32,712	8.5	225,112	244,479	8.6
Douglas	70,085	74,098	5.7	201	440	118.7	0	0	N/A	4,864	5,255	8.0	75,150	79,793	6.2
Gilliam	3,535	3,691	4.4	0	82	N/A	0	0	N/A	361	375	3.9	3,896	4,147	6.4
Grant	5,216	5,376	3.1	0	0	N/A	0	0	N/A	905	846	-6.5	6,122	6,222	1.6
Harney	5,345	5,615	5.0	0	0	N/A	0	0	N/A	202	207	2.5	5,547	5,822	5.0
Hood River	14,649	15,375	5.0	1,625	804	-50.5	0	0	N/A	4,463	4,703	5.4	20,736	20,882	0.7
Jackson	163,227	172,259	5.5	4,252	3,796	-10.7	0	0	N/A	29,056	33,916	16.7	196,536	209,972	6.8
Jefferson	14,791	15,801	6.8	1,361	1,479	8.7	0	0	N/A	5,745	5,987	4.2	21,897	23,267	6.3
Josephine	38,829	42,424	9.3	3,412	3,585	5.1	0	0	N/A	8,390	8,468	0.9	50,631	54,476	7.6
Klamath	45,983	51,096	11.1	100	94	-6.4	0	0	N/A	1,737	2,306	32.8	47,820	53,496	11.9
Lake	5,946	6,366	7.1	17	17	-1.5	0	0	N/A	487	490	0.8	6,450	6,873	6.6
Lane	281,441	291,604	3.6	19,731	24,425	23.8	0	0	N/A	51,779	56,460	9.0	352,951	372,489	5.5
Lincoln	59,883	62,795	4.9	618	893	44.6	0	0	N/A	10,429	10,830	3.9	70,930	74,519	5.1
Linn	75,248	79,498	5.6	20,124	20,937	4.0	0	0	N/A	16,708	17,043	2.0	112,080	117,479	4.8
Malheur	16,601	17,741	6.9	0	0	N/A	0	0	N/A	1,661	1,692	1.8	18,262	19,432	6.4
Marion	224,742	235,069	4.6	1,732	1,170	-32.4	0	0	N/A	44,903	47,105	4.9	271,377	283,344	4.4
Morrow	15,118	14,839	-1.8	0	0	N/A	0	0	N/A	1,848	2,368	28.1	16,966	17,207	1.4
Multnomah	733,718	764,541	4.2	104,105	80,731	-22.5	92,386	107,386	16.2	75,020	71,223	-5.1	1,005,230	1,023,880	1.9
Polk	46,720	49,044	5.0	619	689	11.3	0	0	N/A	14,369	13,574	-5.5	61,708	63,307	2.6
Sherman	3,395	4,471	31.7	49	0	-100.0	0	0	N/A	123	140	14.1	3,567	4,611	29.3
Tillamook	28,784	30,319	5.3	2,364	2,544	7.6	0	0	N/A	6,214	6,197	-0.3	37,361	39,061	4.5
Umatilla	47,741	52,020	9.0	527	612	16.1	0	0	N/A	12,026	11,717	-2.6	60,294	64,350	6.7
Union	15,682	16,539	5.5	164	226	38.3	114	115	0.0	795	766	-3.7	16,756	17,646	5.3
Wallowa	6,022	6,279	4.3	530	552	4.1	0	0	N/A	447	400	-10.5	6,999	7,232	3.3
Wasco	22,235	23,399	5.2	45	45	0.0	0	0	N/A	4,197	4,032	-3.9	26,477	27,476	3.8
Washington	478,978	503,675	5.2	56,225	67,462	20.0	254	281	10.8	141,599	131,383	-7.2	677,055	702,802	3.8
Wheeler	1,512	1,609	6.5	0	0	N/A	0	0	N/A	38	38	0.0	1,550	1,647	6.3
Yamhill	66,611	71,634	7.5	294	314	6.8	0	0	N/A	20,103	20,637	2.7	87,008	92,585	6.4
<b>Statewide Total</b>	<b>3,324,251</b>	<b>3,499,695</b>	<b>5.3</b>	<b>258,699</b>	<b>263,112</b>	<b>1.7</b>	<b>92,934</b>	<b>107,984</b>	<b>16.2</b>	<b>603,157</b>	<b>608,372</b>	<b>0.9</b>	<b>4,279,042</b>	<b>4,479,164</b>	<b>4.7</b>

Notes: Total Tax Imposed may not equal the sum of its components due to data discrepancies and rounding at the individual account level.  
Gap Bonds include the city of Portland pension levy.

**Table 2.2 Growth in Tax Imposed from FY 2007-08 and 2008-09  
by Category of Tax and Type of District (Thousands of Dollars)**

District Type	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2007-08	FY 2008-09	% CH	FY 2007-08	FY 2008-09	% CH	FY 2007-08	FY 2008-09	% CH	FY 2007-08	FY 2008-09	% CH	FY 2007-08	FY 2008-09	% CH
County	673,576	707,175	5.0	93,137	101,618	9.1	114	115	0.0	43,959	43,395	-1.3	810,786	852,302	5.1
City	761,658	797,472	4.7	56,436	36,614	-35.1	92,819	107,870	16.2	58,639	59,443	1.4	969,553	1,001,399	3.3
School	1,260,239	1,325,405	5.2	80,647	88,175	9.3	0	0	N/A	387,615	392,965	1.4	1,728,501	1,806,545	4.5
Education Service	88,833	93,418	5.2	0	0	N/A	0	0	N/A	0	0	N/A	88,833	93,418	5.2
Community College	123,840	130,297	5.2	0	0	N/A	0	0	N/A	41,768	44,692	7.0	165,608	174,989	5.7
Cemetery	1,901	2,034	7.0	57	60	5.0	0	0	N/A	0	0	N/A	1,958	2,094	7.0
Fire	209,434	226,255	8.0	17,500	18,373	5.0	0	0	N/A	13,165	11,396	-13.4	240,100	256,024	6.6
Health	18,216	19,143	5.1	1,585	5,756	263.1	0	0	N/A	1,600	1,553	-3.0	21,401	26,452	23.6
Park	55,365	58,417	5.5	67	93	38.9	0	0	N/A	3,480	3,755	7.9	58,913	62,265	5.7
Port	14,514	15,237	5.0	0	0	N/A	0	0	N/A	1,042	1,331	27.7	15,556	16,568	6.5
Road	8,256	8,845	7.1	389	138	-64.5	0	0	N/A	0	0	N/A	8,646	8,983	3.9
Sanitary	814	850	4.4	18	18	-1.9	0	0	N/A	341	465	36.3	1,173	1,332	13.6
Water Supply	1,960	2,031	3.6	519	515	-0.8	0	0	N/A	2,157	1,890	-12.4	4,636	4,436	-4.3
Water Control	6,990	7,915	13.2	28	0	-100.0	0	0	N/A	55	46	-15.6	7,074	7,961	12.5
Vector Control	3,052	3,585	17.4	1,199	1,327	10.7	0	0	N/A	0	0	N/A	4,252	4,913	15.5
Service	19,196	20,620	7.4	195	202	3.7	0	0	N/A	37,500	35,595	-5.1	56,891	56,417	-0.8
Other	76,407	80,997	6.0	6,920	10,223	47.7	0	0	N/A	11,835	11,847	0.1	95,162	103,066	8.3
<b>Statewide Total</b>	<b>3,324,251</b>	<b>3,499,695</b>	<b>5.3</b>	<b>258,699</b>	<b>263,112</b>	<b>1.7</b>	<b>92,934</b>	<b>107,984</b>	<b>16.2</b>	<b>603,157</b>	<b>608,372</b>	<b>0.9</b>	<b>4,279,042</b>	<b>4,479,164</b>	<b>4.7</b>

Notes: The category "Other" includes taxing districts such as library, transit, and public utility districts.

Two districts were re-classified as "Other" districts, causing values reported for FY 07-08 "Other" and "Service" districts not to match previous year's publication.

Total Tax Imposed may not equal the sum of its components due to data discrepancies and rounding at the individual account level.

Gap Bonds include the city of Portland pension levy.

**Table 2.3 Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits  
FY 2008-09 by County and Limit Category**

County	Tax Extended			Tax Imposed			Compression	
	Inside Limit	Outside Limit	Total	Inside Limit	Outside Limit	Total	\$ Reduction Due to Limit	% of Tax Extended
Baker	15,409,689	87,023	15,496,711	14,907,767	87,023	14,994,790	501,923	3.24
Benton	87,959,220	13,494,238	101,453,458	86,544,684	13,463,624	100,008,308	1,274,809	1.26
Clackamas	441,028,937	82,375,984	523,404,920	439,049,450	82,375,984	521,425,434	1,979,502	0.38
Clatsop	52,100,573	7,234,455	59,335,028	51,586,508	7,234,455	58,820,963	514,062	0.87
Columbia	45,214,294	4,677,270	49,891,565	44,857,412	4,677,264	49,534,675	356,896	0.72
Coos	47,236,199	5,392,454	52,628,653	47,111,912	5,392,518	52,504,430	124,952	0.24
Crook	20,674,025	2,565,005	23,239,030	20,572,963	2,565,005	23,137,969	101,062	0.43
Curry	18,540,696	1,704,301	20,244,997	18,537,282	1,704,302	20,241,585	3,421	0.02
Deschutes	212,248,271	32,712,411	244,960,682	211,766,495	32,712,412	244,478,907	481,797	0.20
Douglas	75,063,618	5,254,905	80,318,523	74,538,484	5,254,909	79,793,393	525,165	0.65
Gilliam	3,803,542	374,698	4,178,240	3,772,540	374,698	4,147,237	31,002	0.74
Grant	5,400,922	846,247	6,247,169	5,375,916	846,247	6,222,163	25,007	0.40
Harney	5,700,917	207,034	5,907,951	5,614,777	207,034	5,821,811	86,139	1.46
Hood River	16,392,573	4,703,266	21,095,839	16,178,814	4,703,266	20,882,080	213,759	1.01
Jackson	176,363,092	33,916,297	210,279,389	176,055,260	33,916,300	209,971,560	307,840	0.15
Jefferson	17,495,768	5,986,712	23,482,481	17,280,458	5,986,714	23,267,172	215,317	0.92
Josephine	46,105,164	8,467,747	54,572,911	46,008,507	8,467,752	54,476,259	96,675	0.18
Klamath	51,811,634	2,314,615	54,126,249	51,189,352	2,306,320	53,495,673	407,231	0.75
Lake	6,483,963	490,430	6,974,393	6,382,559	490,430	6,872,989	101,404	1.45
Lane	319,699,617	56,459,938	376,159,555	316,029,114	56,459,938	372,489,053	3,670,503	0.98
Lincoln	63,878,088	10,830,396	74,708,484	63,688,280	10,830,409	74,518,689	189,846	0.25
Linn	102,409,981	17,043,427	119,453,408	100,435,142	17,043,425	117,478,567	1,974,843	1.65
Malheur	17,960,549	1,691,710	19,652,259	17,740,763	1,691,708	19,432,472	219,787	1.12
Marion	237,387,953	47,104,745	284,492,698	236,238,909	47,104,779	283,343,689	1,149,118	0.40
Morrow	15,362,337	2,367,638	17,729,975	14,839,476	2,367,639	17,207,116	522,865	2.95
Multnomah	983,292,719	71,222,024	1,054,514,743	952,657,847	71,222,571	1,023,880,418	30,635,010	2.91
Polk	49,889,544	13,559,538	63,449,082	49,733,228	13,573,525	63,306,753	156,320	0.25
Sherman	4,641,863	140,114	4,781,977	4,470,647	140,114	4,610,761	171,216	3.58
Tillamook	32,962,688	6,197,458	39,160,146	32,863,693	6,197,460	39,061,153	99,011	0.25
Umatilla	54,385,312	11,717,366	66,102,678	52,632,173	11,717,369	64,349,541	1,753,084	2.65
Union	17,041,255	766,030	17,807,285	16,880,269	766,031	17,646,300	160,989	0.90
Wallowa	6,853,974	407,807	7,261,781	6,831,282	400,257	7,231,539	22,695	0.31
Wasco	23,759,334	4,032,157	27,791,491	23,444,078	4,032,157	27,476,235	315,392	1.13
Washington	573,824,012	131,383,214	705,207,226	571,418,458	131,383,303	702,801,762	2,405,447	0.34
Wheeler	1,636,531	38,059	1,674,589	1,609,083	38,059	1,647,141	27,448	1.64
Yamhill	72,225,230	20,637,127	92,862,357	71,948,022	20,637,126	92,585,148	277,209	0.30
<b>Statewide Total</b>	<b>3,922,244,084</b>	<b>608,403,840</b>	<b>4,530,647,924</b>	<b>3,870,791,604</b>	<b>608,372,128</b>	<b>4,479,163,732</b>	<b>51,098,744</b>	<b>1.13</b>

Notes: Taxes in the "Outside Limit" category are not subject to Measure 5 limits.  
Differences between "Outside Limit" tax extended and tax imposed is due to rounding done at the district level.  
Urban renewal revenues are not included in this table.

**Table 2.4 Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits  
FY 2008-09 by Type of Taxing District and Limit Category**

District Type	Tax Extended			Tax Imposed			Compression	
	Inside Limit	Outside Limit	Total	Inside Limit	Outside Limit	Total	\$ Reduction Due to Limit	% of Tax Extended
County	822,396,318	43,401,019	865,797,338	808,907,501	43,394,934	852,302,435	13,485,333	1.56
City	952,962,462	59,461,074	1,012,423,536	941,955,339	59,443,387	1,001,398,726	10,838,066	1.07
School	1,437,300,220	392,970,954	1,830,271,173	1,413,580,701	392,964,564	1,806,545,265	23,617,902	1.29
Education Service	94,349,378	0	94,349,378	93,418,311	0	93,418,311	922,362	0.98
Community College	131,507,783	44,694,295	176,202,078	130,296,880	44,692,219	174,989,098	1,198,904	0.68
Cemetery	2,105,581	0	2,105,581	2,094,196	0	2,094,196	11,383	0.54
Fire	244,940,371	11,396,251	256,336,622	244,627,847	11,396,274	256,024,121	272,047	0.11
Health	25,047,594	1,552,616	26,600,210	24,898,987	1,552,617	26,451,603	146,443	0.55
Park	58,555,526	3,755,425	62,310,951	58,509,635	3,755,430	62,265,065	46,034	0.07
Port	15,339,399	1,330,819	16,670,218	15,236,835	1,330,817	16,567,652	102,308	0.61
Road	8,983,930	0	8,983,930	8,983,027	0	8,983,027	908	0.01
Sanitary	867,625	464,918	1,332,542	867,473	464,918	1,332,391	153	0.01
Water Supply	2,546,769	1,889,508	4,436,277	2,546,603	1,889,510	4,436,113	166	0.00
Water Control	8,015,028	46,185	8,061,212	7,914,505	46,185	7,960,690	100,572	1.25
Vector Control	4,995,026	0	4,995,026	4,912,504	0	4,912,504	79,975	1.60
Service	20,969,386	35,594,358	56,563,743	20,821,739	35,594,763	56,416,503	147,670	0.26
Other	91,361,687	11,846,419	103,208,106	91,219,521	11,846,510	103,066,032	128,519	0.12
<b>Statewide Total</b>	<b>3,922,244,084</b>	<b>608,403,840</b>	<b>4,530,647,924</b>	<b>3,870,791,604</b>	<b>608,372,128</b>	<b>4,479,163,732</b>	<b>51,098,744</b>	<b>1.13</b>

Notes: The category "Other" includes taxing districts such as library, transit, and public utility districts.

Taxes in the "Outside Limit" category are not subject to the Measure 5 rate limits.

Differences between "Outside Limit" tax extended and tax imposed is due to rounding done at the district level.

Urban renewal revenues are not included in this table.

**Table 2.5 Change in Tax Imposed and Compression due to Measure 5 Limits  
FY 2007-08 and 2008-09 by County (Thousands of Dollars)**

County	Inside the Limit			Outside the Limit			Total Tax Imposed			Compression Due to M5 Limits		
	FY 2007-08	FY 2008-09	% CH	FY 2007-08	FY 2008-09	% CH	FY 2007-08	FY 2008-09	% CH	FY 2007-08	FY 2008-09	% CH
Baker	14,211	14,908	4.9	109	87	-20.4	14,321	14,995	4.7	600	501	-16.5
Benton	78,627	86,545	10.1	13,353	13,464	0.8	91,980	100,008	8.7	1,181	1,274	7.9
Clackamas	412,557	439,049	6.4	81,024	82,376	1.7	493,581	521,425	5.6	1,829	1,979	8.2
Clatsop	47,858	51,587	7.8	7,234	7,234	0.0	55,092	58,821	6.8	440	514	16.8
Columbia	42,412	44,857	5.8	4,848	4,677	-3.5	47,260	49,535	4.8	347	356	2.6
Coos	45,184	47,112	4.3	4,615	5,393	16.8	49,799	52,504	5.4	121	124	2.5
Crook	19,266	20,573	6.8	1,766	2,565	45.3	21,032	23,138	10.0	62	101	62.9
Curry	17,926	18,537	3.4	1,585	1,704	7.5	19,512	20,242	3.7	2	3	50.0
Deschutes	194,957	211,766	8.6	30,155	32,712	8.5	225,112	244,479	8.6	409	481	17.6
Douglas	70,286	74,538	6.0	4,864	5,255	8.0	75,150	79,793	6.2	485	525	8.2
Gilliam	3,535	3,773	6.7	361	375	3.9	3,896	4,147	6.4	34	31	-8.8
Grant	5,216	5,376	3.1	905	846	-6.5	6,122	6,222	1.6	26	25	-3.8
Harney	5,345	5,615	5.0	202	207	2.5	5,547	5,822	5.0	97	86	-11.3
Hood River	16,273	16,179	-0.6	4,463	4,703	5.4	20,736	20,882	0.7	427	213	-50.1
Jackson	167,479	176,055	5.1	29,056	33,916	16.7	196,536	209,972	6.8	138	307	122.5
Jefferson	16,152	17,280	7.0	5,745	5,987	4.2	21,897	23,267	6.3	193	215	11.4
Josephine	42,241	46,009	8.9	8,390	8,468	0.9	50,631	54,476	7.6	6	96	1,500.0
Klamath	46,084	51,189	11.1	1,737	2,306	32.8	47,820	53,496	11.9	388	407	4.9
Lake	5,963	6,383	7.0	487	490	0.8	6,450	6,873	6.6	70	101	44.3
Lane	301,171	316,029	4.9	51,779	56,460	9.0	352,951	372,489	5.5	3,711	3,670	-1.1
Lincoln	60,501	63,688	5.3	10,429	10,830	3.9	70,930	74,519	5.1	188	189	0.5
Linn	95,372	100,435	5.3	16,708	17,043	2.0	112,080	117,479	4.8	1,724	1,974	14.5
Malheur	16,601	17,741	6.9	1,661	1,692	1.8	18,262	19,432	6.4	220	219	-0.5
Marion	226,474	236,239	4.3	44,903	47,105	4.9	271,377	283,344	4.4	1,050	1,149	9.4
Morrow	15,118	14,839	-1.8	1,848	2,368	28.1	16,966	17,207	1.4	649	522	-19.6
Multnomah	930,210	952,658	2.4	75,020	71,223	-5.1	1,005,230	1,023,880	1.9	33,643	30,635	-8.9
Polk	47,339	49,733	5.1	14,369	13,574	-5.5	61,708	63,307	2.6	165	156	-5.5
Sherman	3,444	4,471	29.8	123	140	14.1	3,567	4,611	29.3	151	171	13.2
Tillamook	31,147	32,864	5.5	6,214	6,197	-0.3	37,361	39,061	4.5	101	99	-2.0
Umatilla	48,268	52,632	9.0	12,026	11,717	-2.6	60,294	64,350	6.7	1,526	1,753	14.9
Union	15,961	16,880	5.8	795	766	-3.7	16,756	17,646	5.3	141	160	13.5
Wallowa	6,552	6,831	4.3	447	400	-10.5	6,999	7,232	3.3	25	22	-12.0
Wasco	22,280	23,444	5.2	4,197	4,032	-3.9	26,477	27,476	3.8	295	315	6.8
Washington	535,456	571,418	6.7	141,599	131,383	-7.2	677,055	702,802	3.8	2,261	2,405	6.4
Wheeler	1,512	1,609	6.5	38	38	0.0	1,550	1,647	6.3	43	27	-37.2
Yamhill	66,905	71,948	7.5	20,103	20,637	2.7	87,008	92,585	6.4	256	277	8.2
<b>Statewide Total</b>	<b>3,675,884</b>	<b>3,870,792</b>	<b>5.3</b>	<b>603,157</b>	<b>608,372</b>	<b>0.9</b>	<b>4,279,042</b>	<b>4,479,164</b>	<b>4.7</b>	<b>53,019</b>	<b>51,098</b>	<b>-3.6</b>

Notes: Total Tax Imposed may not equal the sum of its components due to data discrepancies and rounding at the individual account level.  
Urban renewal revenues are not included in this table.

**Table 2.6 Change in Tax Imposed and Compression due to Measure 5 Limits  
FY 2007-08 and FY 2008-09 by Type of Taxing District (Thousands of Dollars)**

District Type	Inside the Limit			Outside the Limit			Total Tax Imposed			Compression Due to M5 Limits		
	FY 2007-08	FY 2008-09	% CH	FY 2007-08	FY 2008-09	% CH	FY 2007-08	FY 2008-09	% CH	FY 2007-08	FY 2008-09	% CH
County	766,827	808,908	5.5	43,959	43,395	-1.3	810,786	852,302	5.1	12,420	13,485	8.6
City	910,913	941,955	3.4	58,639	59,443	1.4	969,553	1,001,399	3.3	14,638	10,838	-26.0
School	1,340,886	1,413,581	5.4	387,615	392,965	1.4	1,728,501	1,806,545	4.5	22,853	23,617	3.3
Education Service	88,833	93,418	5.2	0	0	N/A	88,833	93,418	5.2	894	922	3.1
Community College	123,840	130,297	5.2	41,768	44,692	7.0	165,608	174,989	5.7	1,148	1,198	4.4
Cemetery	1,958	2,094	7.0	0	0	N/A	1,958	2,094	7.0	10	11	10.0
Fire	226,934	244,628	7.8	13,165	11,396	-13.4	240,100	256,024	6.6	261	272	4.2
Health	19,801	24,899	25.7	1,600	1,553	-3.0	21,401	26,452	23.6	206	146	-29.1
Park	55,432	58,510	5.6	3,480	3,755	7.9	58,913	62,265	5.7	41	46	12.2
Port	14,514	15,237	5.0	1,042	1,331	27.7	15,556	16,568	6.5	89	102	14.6
Road	8,646	8,983	3.9	0	0	N/A	8,646	8,983	3.9	40	0	-100.0
Sanitary	832	867	4.3	341	465	36.3	1,173	1,332	13.6	0	0	0.0
Water Supply	2,479	2,547	2.7	2,157	1,890	-12.4	4,636	4,436	-4.3	0	0	0.0
Water Control	7,019	7,915	12.8	55	46	-15.6	7,074	7,961	12.5	74	100	35.1
Vector Control	4,252	4,913	15.5	0	0	N/A	4,252	4,913	15.5	80	79	-1.3
Service	19,391	20,822	7.4	37,500	35,595	-5.1	56,891	56,417	-0.8	129	147	14.0
Other	83,327	91,220	9.5	11,835	11,847	0.1	95,162	103,066	8.3	129	128	-0.8
<b>Statewide Total</b>	<b>3,675,884</b>	<b>3,870,792</b>	<b>5.3</b>	<b>603,157</b>	<b>608,372</b>	<b>0.9</b>	<b>4,279,042</b>	<b>4,479,164</b>	<b>4.7</b>	<b>53,019</b>	<b>51,098</b>	<b>-3.6</b>

Notes: The category "Other" includes taxing districts such as library, transit, and public utility districts.

Two districts were re-classified as "Other" districts, causing values reported for FY 07-08 "Other" and "Service" districts not to match previous year's publication.

Total Tax Imposed may not equal the sum of its components due to data discrepancies and rounding at the individual account level.

Urban renewal revenues are not included in this table.

## **Detailed Tables: Urban Renewal**

Table 3.1 – Urban Renewal Excess Value Used and Revenue for 2007-08 and 2008-09 by Urban Renewal Plan Area.

Table 3.2 – Sources of Urban Renewal Division of Tax Revenue for 2007-08 and 2008-09 by County, Type of Levy, and District Type.

**Table 3.1 Urban Renewal Excess Value Used and Revenue for 2007-08 and 2008-09 by Urban Renewal Plan Area**

Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			2007-08	2008-09	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09	
City of Philomath	Philomath Ur	Benton	23,121,779	23,144,347	409,846	406,791	0	0	409,846	406,791	-0.7
City of Estacada	Estacada City	Clackamas	N/A	2,336,532	N/A	36,404	0	0	N/A	36,404	N/A
Clackamas County	Clackamas Town Center 1 Ur	Clackamas	437,206,172	500,810,928	6,221,324	7,075,595	2,168,286	2,540,327	8,389,610	9,615,922	14.6
Clackamas County	N Clack Revitalization Ur	Clackamas	30,274,189	47,361,610	418,650	650,192	0	0	418,650	650,192	55.3
Clackamas County	Government Camp 5 Ur	Clackamas	110,035,535	135,756,313	1,222,700	1,506,819	0	0	1,222,700	1,506,819	23.2
City of Gladstone	Gladstone 1 Ur	Clackamas	45,675,264	47,737,474	718,994	748,711	0	0	718,994	748,711	4.1
City of Lake Oswego	East End Lake Oswego Ur	Clackamas	158,346,880	164,157,686	2,638,944	2,778,164	0	0	2,638,944	2,778,164	5.3
City of Oregon City	Oregon City/N. End Ur	Clackamas	89,175,389	95,975,156	1,404,087	1,651,301	1,030,846	0	2,434,933	1,651,301	-32.2
City of Wilsonville	Wilsonville Yr2000 Ur	Clackamas	296,124,716	304,482,049	4,615,414	4,708,776	0	0	4,615,414	4,708,776	2.0
City of Wilsonville	Wilsonville West Side Ur	Clackamas	81,753,611	134,544,536	1,272,099	2,079,959	0	0	1,272,099	2,079,959	63.5
City of Sandy	Sandy Ur	Clackamas	53,236,071	59,535,174	790,769	864,059	0	0	790,769	864,059	9.3
City of Canby	Canby Ur	Clackamas	73,674,879	88,396,078	1,198,557	1,428,160	0	0	1,198,557	1,428,160	19.2
City of Astoria	Astoria East Ur	Clatsop	15,841,478	13,855,009	298,640	260,100	228,844	201,301	527,484	461,401	-12.5
City of Astoria	Astoria West Ur	Clatsop	28,867,226	31,478,660	544,542	591,538	0	0	544,542	591,538	8.6
City of Seaside	Greater Seaside Ur	Clatsop	47,786,421	55,649,124	590,589	687,429	259,506	302,844	850,096	990,273	16.5
City of Warrenton	Warrenton Urban Renewal	Clatsop	N/A	6,221,207	N/A	60,787	0	0	N/A	60,787	N/A
City of Rainier	Rainier Waterfront Ur	Columbia	18,777,979	17,725,903	286,457	289,834	159,238	0	445,694	289,834	-35.0
Columbia County	Port Westward Ur	Columbia	246,287,545	7,933,406	2,602,133	80,380	0	0	2,602,133	80,380	-96.9
Coos County	Coos County North Bay Ur	Coos	5,481,772	5,589,737	48,636	50,938	54,874	54,573	103,510	105,511	1.9
City of Bandon	Bandon 1 Ur	Coos	24,861,091	27,537,089	284,004	315,498	0	0	284,004	315,498	11.1
City of Bandon	Bandon 2 Ur	Coos	11,926,132	12,918,968	136,100	147,861	0	0	136,100	147,861	8.6
City of Coos Bay	Coos Bay Downtown Ur	Coos	54,758,493	58,484,034	846,841	992,012	0	0	846,841	992,012	17.1
City of Coos Bay	Coos Bay Empire Ur	Coos	27,612,733	28,987,630	426,883	449,481	0	0	426,883	449,481	5.3
City of North Bend	North Bend Downtown Ur	Coos	25,929,681	24,538,229	388,766	369,035	214,132	202,639	602,899	571,673	-5.2
City of Coquille	Coquille Ur	Coos	9,382,578	11,439,294	157,563	193,953	0	0	157,563	193,953	23.1
City of Brookings	Brookings Downtown Ur	Curry	34,078,279	38,971,034	352,936	405,205	0	0	352,936	405,205	14.8
City of Redmond	Redmond Downtown Ur	Deschutes	111,719,105	127,521,348	1,843,676	2,110,103	264,239	0	2,107,914	2,110,103	0.1
City of Redmond	South Airport Industrial Ur	Deschutes	53,892,726	61,147,153	888,481	1,010,745	0	0	888,481	1,010,745	13.8
City of Bend	Central Bend Ur	Deschutes	61,150,539	60,035,973	893,575	891,726	1,892,925	2,093,667	2,786,500	2,985,394	7.1
City of Bend	Bend Juniper Ridge Ur	Deschutes	11,691,227	14,561,897	154,646	192,302	0	0	154,646	192,302	24.3
City of Sisters	Sisters Downtown Ur	Deschutes	7,112,604	8,816,365	108,936	134,858	0	0	108,936	134,858	23.8
City of Roseburg	North Roseburg Ur	Douglas	182,387,994	190,789,789	2,805,116	2,901,666	0	0	2,805,116	2,901,666	3.4
City of Winston	Winston Division Ur	Douglas	408,502	2,996,118	6,795	50,366	0	0	6,795	50,366	641.2
City of Reedsport	Reedsport Ur Division	Douglas	N/A	532,372	N/A	9,760	0	0	N/A	9,760	N/A
City of Hood River	Columbia Cascade/H.R. Ur	Hood River	43,662,138	46,739,338	581,869	561,342	419,245	510,306	1,001,114	1,071,648	7.0
Hood River County	Windmaster Ur	Hood River	N/A	3,452,424	N/A	33,390	0	0	N/A	33,390	N/A
City of Medford	Medford City Center Ur	Jackson	184,855,680	193,511,188	2,533,197	2,676,041	2,086,031	2,313,865	4,619,229	4,989,906	8.0
City of Talent	Talent Ur	Jackson	40,283,806	42,320,008	592,002	629,530	347,458	361,448	939,460	990,978	5.5
Jackson County	White City/Jackson Co Ur	Jackson	471,629,766	504,065,859	7,107,451	7,642,567	0	0	7,107,451	7,642,567	7.5
City of Jacksonville	Jacksonville Ur	Jackson	8,388,798	15,246,441	92,731	169,284	4,005,613	0	4,098,344	169,284	-95.9
City of Phoenix	Phoenix Ur	Jackson	14,431,770	16,194,686	174,444	249,445	0	0	174,444	249,445	43.0
City of Culver	City of Culver Ur	Jefferson	N/A	1,710,401	N/A	36,994	0	0	N/A	36,994	N/A
City of Madras	Madras City Ur	Jefferson	14,210,935	17,925,927	256,817	321,825	0	0	256,817	321,825	25.3
City of Grants Pass	Third Bridge/Grants Pass Ur	Josephine	159,849,022	N/A	1,959,130	N/A	0	0	1,959,130	N/A	N/A
City of Klamath Falls	Klamath Town Center Ur	Klamath	12,055,189	14,111,430	181,520	215,339	0	0	181,520	215,339	18.6
City of Klamath Falls	Klamath Falls Downtown Ur	Klamath	28,456,943	20,746,454	429,767	317,076	279,622	0	709,389	317,076	-55.3
City of Klamath Falls	Lakefront Ur	Klamath	7,015,719	7,339,120	105,168	111,622	0	0	105,168	111,622	6.1
City of Eugene	Eugene Downtown Ur	Lane	129,045,416	124,723,071	1,950,358	1,888,121	2,168,230	0	4,118,588	1,888,121	-54.2
City of Eugene	Riverfront Ur	Lane	36,336,600	39,175,412	643,546	694,310	0	0	643,546	694,310	7.9
City of Veneta	Veneta Downtown Ur	Lane	31,811,257	35,646,687	555,100	627,474	0	0	555,100	627,474	13.0
City of Coburg	Coburg Industrial Park Ur	Lane	23,554,632	24,387,258	363,368	377,230	0	0	363,368	377,230	3.8
City of Springfield	Glenwood Ur	Lane	24,100,397	24,178,561	357,001	359,208	0	0	357,001	359,208	0.6

**Table 3.1 Urban Renewal Excess Value Used and Revenue for 2007-08 and 2008-09 by Urban Renewal Plan Area**

Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			2007-08	2008-09	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09	
City of Springfield	Springfield Downtown Ur	Lane	N/A	10,004,943	N/A	149,667	0	0	N/A	149,667	N/A
City of Florence	Florence Ur	Lane	770,473	15,747,803	8,677	187,399	0	0	8,677	187,399	2,060.0
City of Waldport	Waldport Ur	Lincoln	19,732,837	21,776,077	284,358	311,138	0	0	284,358	311,138	9.4
City of Waldport	Waldport #2 Ur	Lincoln	868,340	2,352,930	11,899	32,770	0	0	11,899	32,770	175.4
City of Lincoln City	Lincoln City Yr2000 Ur	Lincoln	173,067,975	185,024,855	2,630,116	2,999,030	0	0	2,630,116	2,999,030	14.0
City of Newport	Newport South Beach Ur	Lincoln	102,080,447	114,944,377	1,645,131	1,843,611	0	0	1,645,131	1,843,611	12.1
City of Newport	Newport Ur	Lincoln	153,840,125	164,400,415	2,591,436	2,744,184	0	0	2,591,436	2,744,184	5.9
City of Yachats	Yachats Ur	Lincoln	11,420,065	15,579,525	121,014	164,615	0	0	121,014	164,615	36.0
City of Lebanon	NW Lebanon 2 Ur	Linn	63,540,324	77,129,598	1,192,543	1,291,426	464,691	643,993	1,657,234	1,935,419	16.8
City of Lebanon	Cheadle Lake/Lebanon 3 Ur	Linn	6,664,305	9,904,515	130,296	196,720	0	0	130,296	196,720	51.0
City of Harrisburg	Harrisburg Ur	Linn	15,368,260	15,058,517	210,876	214,149	50,072	49,988	260,948	264,136	1.2
City of Albany	Central Albany Ur	Linn	62,008,472	72,739,269	1,156,391	1,350,815	0	0	1,156,391	1,350,815	16.8
City of Albany	Oak Creek Ur	Linn	N/A	11,160,937	N/A	140,281	0	0	N/A	140,281	N/A
City of Keizer	North River Road Ur	Marion	235,295,966	265,718,740	3,518,602	4,004,280	0	0	3,518,602	4,004,280	13.8
City of Salem	Fairview Ur	Marion	26,008,243	25,563,224	522,240	514,809	0	0	522,240	514,809	-1.4
City of Salem	Mcgilchrist Ur	Marion	7,993,435	12,653,584	153,425	250,135	0	0	153,425	250,135	63.0
City of Salem	Riverfront/Downtown Ur	Marion	190,162,077	206,254,103	3,791,364	4,133,479	1,887,850	2,034,770	5,679,215	6,168,249	8.6
City of Salem	Mill Creek Ur	Marion	503,066	1,623,826	7,665	28,474	0	0	7,665	28,474	271.5
City of Salem	South Waterfront Ur	Marion	N/A	2,240,902	N/A	38,677	0	0	N/A	38,677	N/A
City of Salem	North Gateway Ur	Marion	100,223,752	111,506,381	1,996,690	2,237,447	835,751	925,267	2,832,441	3,162,714	11.7
City of Salem	West Salem Ur	Marion	12,998,679	24,933,784	252,936	482,991	0	0	252,936	482,991	91.0
City of Woodburn	Woodburn Ur	Marion	26,929,282	28,064,008	512,925	535,865	0	0	512,925	535,865	4.5
City of Silverton	Silverton Ur	Marion	18,211,767	21,258,178	284,288	333,991	0	0	284,288	333,991	17.5
City of Portland/Pdc	Downtown Ur	Multnomah	359,725,657	369,598,044	7,307,898	7,348,932	7,526,040	3,485,985	14,833,939	10,834,917	-27.0
City of Portland/Pdc	South Park Blocks Ur	Multnomah	264,078,757	271,326,191	5,370,802	5,383,281	2,077,056	2,643,741	7,447,858	8,027,022	7.8
City of Portland/Pdc	Central East Side Ur	Multnomah	257,850,367	279,998,617	4,573,617	5,032,476	0	0	4,573,617	5,032,476	10.0
City of Portland/Pdc	Airport Way Ur	Multnomah	121,555,423	125,068,149	2,384,785	2,390,190	3,109,946	2,426,137	5,494,731	4,816,327	-12.3
City of Portland/Pdc	Convention Center Ur	Multnomah	267,390,889	274,492,738	5,433,189	5,456,644	1,882,450	5,996,839	7,315,638	11,453,483	56.6
City of Portland/Pdc	Lents Town Center Ur	Multnomah	358,801,970	400,982,105	7,368,847	8,057,840	0	0	7,368,847	8,057,840	9.4
City of Portland/Pdc	River District Ur	Multnomah	991,749,182	1,177,770,363	20,245,022	23,485,825	0	0	20,245,022	23,485,825	16.0
City of Portland/Pdc	Macadam Ur	Multnomah	336,699,090	415,675,637	6,855,846	8,270,864	0	0	6,855,846	8,270,864	20.6
City of Portland/Pdc	N Interstate Corridor Ur	Multnomah	447,042,428	520,098,507	9,115,034	10,383,842	0	0	9,115,034	10,383,842	13.9
City of Portland/Pdc	Gateway Ur	Multnomah	105,057,959	129,631,176	2,173,318	2,621,675	0	0	2,173,318	2,621,675	20.6
City of Portland/Pdc	Willamette Industrial Ur	Multnomah	23,273,744	41,284,536	381,134	718,357	0	0	381,134	718,357	88.5
City of Gresham	Rockwood/W Gresham Ur	Multnomah	96,960,133	136,186,345	1,500,486	2,097,633	0	0	1,500,486	2,097,633	39.8
City of Troutdale	Troutdale Riverfront Ur	Multnomah	1,446,189	2,096,130	22,970	33,082	0	0	22,970	33,082	44.0
City of Independence	Independence Ur	Polk	20,339,466	23,622,887	328,568	418,685	0	0	328,568	418,685	27.4
City of Dallas	Dallas Ur	Polk	3,000,735	5,429,122	41,204	72,194	0	0	41,204	72,194	75.2
City of Monmouth	Monmouth Ur	Polk	2,225,124	5,236,004	31,717	69,088	0	0	31,717	69,088	117.8
City of Garibaldi	Garibaldi Ur	Tillamook	707,707	1,506,395	7,801	16,719	0	0	7,801	16,719	114.3
City of Tillamook	Tillamook Ur	Tillamook	8,482,288	14,330,763	90,313	152,736	0	0	90,313	152,736	69.1
City of Milton-Freewtr	Milton-Freewater Ur	Umatilla	25,911,897	29,411,984	375,564	423,775	0	0	375,564	423,775	12.8
City of Pendleton	Pendleton Ur	Umatilla	10,998,880	15,818,050	210,045	296,853	0	0	210,045	296,853	41.3
City of La Grande	La Grande Ur	Union	33,658,093	40,144,843	570,305	684,356	0	0	570,305	684,356	20.0
City of The Dalles	Columbia Gateway Ur	Wasco	56,349,803	61,466,735	1,149,853	1,248,365	0	0	1,149,853	1,248,365	8.6
City of Tualatin	Leveton Ur	Washington	232,891,397	250,297,852	3,016,353	3,205,050	0	0	3,016,353	3,205,050	6.3
City of Tualatin	Central Ur	Washington	174,278,862	173,554,412	3,430,250	2,459,691	0	0	3,430,250	2,459,691	-28.3
City of Sherwood	Old Town Ur	Washington	134,920,908	147,564,801	2,590,506	2,771,772	0	0	2,590,506	2,771,772	7.0
City of North Plains	North Plains Ur	Washington	2,445,991	3,629,020	30,903	46,039	0	0	30,903	46,039	49.0
City of Tigard	Tigard Ur	Washington	3,226,291	9,322,627	39,659	120,906	0	0	39,659	120,906	204.9
<b>Total for all Plans</b>			<b>9,177,023,778</b>	<b>9,884,627,011</b>	<b>158,129,025</b>	<b>170,494,130</b>	<b>33,412,947</b>	<b>26,787,690</b>	<b>191,541,973</b>	<b>197,281,820</b>	<b>3.0</b>

NOTES: N/A indicates either the plan did not exist or the information was not available.

**Table 3.2 Urban Renewal Division of Tax Revenue for 2007-08 and 2008-09, by Agency, County, Type of Levy, and District Type**

County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2007-08	FY 2008-09	FY 2007-08	FY 2008-09	FY 2007-08	FY 2008-09	FY 2007-08	FY 2008-09	
Benton	City of Philomath	County	50,795	50,855	5,271	0	0	0	56,066	50,855	-9.3
Benton	City of Philomath	City	113,726	113,690	0	0	0	0	113,726	113,690	0.0
Benton	City of Philomath	Education	130,689	130,858	0	0	64,380	66,368	195,069	197,226	1.1
Benton	City of Philomath	Other	44,985	45,020	0	0	0	0	44,985	45,020	0.1
Clackamas	City of Estacada	County	N/A	6,952	N/A	0	N/A	0	N/A	6,952	N/A
Clackamas	City of Estacada	City	N/A	6,243	N/A	0	N/A	1,001	N/A	7,244	N/A
Clackamas	City of Estacada	Education	N/A	11,830	N/A	0	N/A	4,204	N/A	16,034	N/A
Clackamas	City of Estacada	Other	N/A	5,992	N/A	0	N/A	182	N/A	6,174	N/A
Clackamas	Clackamas County	County	1,716,762	2,032,719	0	0	0	0	1,716,762	2,032,719	18.4
Clackamas	Clackamas County	City	0	68	0	0	0	0	0	68	N/A
Clackamas	Clackamas County	Education	3,305,891	3,919,396	0	0	593,607	651,860	3,899,497	4,571,257	17.2
Clackamas	Clackamas County	Other	2,090,747	2,470,640	0	0	155,666	157,923	2,246,413	2,628,563	17.0
Clackamas	City of Gladstone	County	109,750	114,712	0	0	0	0	109,750	114,712	4.5
Clackamas	City of Gladstone	City	220,027	229,902	0	0	0	0	220,027	229,902	4.5
Clackamas	City of Gladstone	Education	264,438	276,402	0	0	103,079	105,957	367,517	382,358	4.0
Clackamas	City of Gladstone	Other	10,025	10,459	0	0	11,674	11,280	21,699	21,739	0.2
Clackamas	City of Lake Oswego	County	380,252	394,628	0	40,348	0	0	380,252	434,977	14.4
Clackamas	City of Lake Oswego	City	790,080	818,881	0	0	107,681	110,971	897,761	929,852	3.6
Clackamas	City of Lake Oswego	Education	810,954	841,276	182,836	228,750	228,908	246,528	1,222,698	1,316,554	7.7
Clackamas	City of Lake Oswego	Other	57,031	34,248	42,667	3,936	38,535	58,597	138,233	96,781	-30.0
Clackamas	City of Oregon City	County	214,209	230,625	0	0	0	0	214,209	230,625	7.7
Clackamas	City of Oregon City	City	450,884	399,135	0	0	15,568	14,690	466,452	413,825	-11.3
Clackamas	City of Oregon City	Education	524,784	564,917	0	0	156,667	161,795	681,450	726,711	6.6
Clackamas	City of Oregon City	Other	19,312	251,396	0	0	22,662	28,743	41,975	280,139	567.4
Clackamas	City of Wilsonville	County	908,453	1,055,351	0	0	0	0	908,453	1,055,351	16.2
Clackamas	City of Wilsonville	City	913,793	1,062,332	0	0	69,594	77,737	983,387	1,140,069	15.9
Clackamas	City of Wilsonville	Education	2,236,160	2,598,448	0	0	1,052,321	1,184,159	3,288,481	3,782,607	15.0
Clackamas	City of Wilsonville	Other	634,211	737,216	0	0	72,981	73,492	707,191	810,708	14.6
Clackamas	City of Sandy	County	128,634	143,830	0	14,678	0	0	128,634	158,508	23.2
Clackamas	City of Sandy	City	214,076	239,669	0	0	0	0	214,076	239,669	12.0
Clackamas	City of Sandy	Education	292,742	327,361	0	0	0	0	292,742	327,361	11.8
Clackamas	City of Sandy	Other	122,572	137,059	14,379	1,462	18,366	0	155,317	138,521	-10.8
Clackamas	City of Canby	County	178,635	214,493	0	21,819	0	0	178,635	236,311	32.3
Clackamas	City of Canby	City	247,239	295,812	29,716	35,578	0	0	276,955	331,390	19.7
Clackamas	City of Canby	Education	405,273	486,361	0	0	173,369	198,777	578,643	685,139	18.4
Clackamas	City of Canby	Other	122,964	147,610	41,359	27,710	0	0	164,323	175,320	6.7
Clatsop	City of Astoria	County	67,760	68,749	0	0	0	0	67,760	68,749	1.5
Clatsop	City of Astoria	City	361,329	366,538	0	0	24,491	23,956	385,821	390,494	1.2
Clatsop	City of Astoria	Education	259,485	263,235	0	0	102,456	102,039	361,940	365,274	0.9
Clatsop	City of Astoria	Other	22,704	22,977	0	0	4,958	4,144	27,662	27,122	-2.0
Clatsop	City of Seaside	County	73,233	85,291	0	0	0	0	73,233	85,291	16.5
Clatsop	City of Seaside	City	151,364	176,317	0	0	0	0	151,364	176,317	16.5
Clatsop	City of Seaside	Education	255,132	297,198	0	0	11,202	14,384	266,334	311,583	17.0
Clatsop	City of Seaside	Other	81,368	94,848	0	0	18,290	19,390	99,658	114,239	14.6
Clatsop	City of Warrenton	County	N/A	9,538	N/A	0	N/A	0	N/A	9,538	N/A
Clatsop	City of Warrenton	City	N/A	10,368	N/A	0	N/A	2,868	N/A	13,236	N/A
Clatsop	City of Warrenton	Education	N/A	34,316	N/A	0	N/A	0	N/A	34,316	N/A
Clatsop	City of Warrenton	Other	N/A	3,143	N/A	0	N/A	553	N/A	3,696	N/A
Columbia	City of Rainier	County	25,026	23,899	0	0	5,571	4,876	30,597	28,775	-6.0
Columbia	City of Rainier	City	86,397	82,498	0	0	0	16,678	86,397	99,175	14.8
Columbia	City of Rainier	Education	100,236	95,755	0	0	0	0	100,236	95,755	-4.5
Columbia	City of Rainier	Other	64,032	61,162	5,195	4,967	0	0	69,227	66,129	-4.5

**Table 3.2 Urban Renewal Division of Tax Revenue for 2007-08 and 2008-09, by Agency, County, Type of Levy, and District Type**

County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2007-08	FY 2008-09	FY 2007-08	FY 2008-09	FY 2007-08	FY 2008-09	FY 2007-08	FY 2008-09	
Columbia	Columbia County	County	341,961	10,796	0	0	76,078	1,928	418,039	12,724	-97.0
Columbia	Columbia County	City	0	0	0	0	0	0	0	0	0.0
Columbia	Columbia County	Education	1,167,251	37,598	0	0	222,037	5,030	1,389,288	42,628	-96.9
Columbia	Columbia County	Other	723,774	23,099	71,032	1,928	0	0	794,806	25,027	-96.9
Coos	Coos County	County	5,646	5,877	0	0	3,623	3,772	9,269	9,649	4.1
Coos	Coos County	City	56	1,504	0	0	0	0	56	1,504	2,606.1
Coos	Coos County	Education	30,618	30,711	0	0	0	0	30,618	30,711	0.3
Coos	Coos County	Other	8,693	9,075	0	0	0	0	8,693	9,075	4.4
Coos	City of Bandon	County	39,700	43,647	0	0	24,881	29,665	64,581	73,312	13.5
Coos	City of Bandon	City	16,817	18,502	31,056	34,146	25,571	29,780	73,444	82,428	12.2
Coos	City of Bandon	Education	188,077	206,804	0	0	9,843	9,116	197,920	215,920	9.1
Coos	City of Bandon	Other	83,360	91,698	0	0	799	0	84,159	91,698	9.0
Coos	City of Coos Bay	County	88,847	94,391	0	0	55,727	64,161	144,574	158,552	9.7
Coos	City of Coos Bay	City	524,156	556,652	0	0	0	0	524,156	556,652	6.2
Coos	City of Coos Bay	Education	466,927	495,928	0	0	0	0	466,927	495,928	6.2
Coos	City of Coos Bay	Other	137,233	230,362	0	0	834	0	138,067	230,362	66.8
Coos	City of North Bend	County	27,962	26,494	0	0	17,566	17,990	45,528	44,484	-2.3
Coos	City of North Bend	City	160,322	151,675	0	0	1,946	1,851	162,267	153,526	-5.4
Coos	City of North Bend	Education	137,556	130,185	0	0	0	0	137,556	130,185	-5.4
Coos	City of North Bend	Other	43,138	40,840	0	0	278	0	43,416	40,840	-5.9
Coos	City of Coquille	County	10,098	12,294	0	0	6,338	8,366	16,437	20,660	25.7
Coos	City of Coquille	City	57,113	69,538	0	0	0	0	57,113	69,538	21.8
Coos	City of Coquille	Education	50,475	61,453	0	0	6,122	9,155	56,597	70,608	24.8
Coos	City of Coquille	Other	27,217	33,147	0	0	200	0	27,417	33,147	20.9
Curry	City of Brookings	County	20,417	23,351	0	0	0	0	20,417	23,351	14.4
Curry	City of Brookings	City	128,225	146,598	0	0	6,505	7,555	134,730	154,153	14.4
Curry	City of Brookings	Education	149,666	171,135	0	0	24,573	29,594	174,239	200,729	15.2
Curry	City of Brookings	Other	23,549	26,972	0	0	0	0	23,549	26,972	14.5
Deschutes	City of Redmond	County	210,899	240,548	0	0	43,502	51,267	254,401	291,816	14.7
Deschutes	City of Redmond	City	1,018,064	1,160,302	0	0	12,297	19,013	1,030,361	1,179,315	14.5
Deschutes	City of Redmond	Education	947,816	1,080,176	0	0	151,257	172,645	1,099,073	1,252,821	14.0
Deschutes	City of Redmond	Other	338,791	386,371	0	0	9,530	10,525	348,321	396,896	13.9
Deschutes	City of Bend	County	92,640	94,603	0	0	18,236	18,610	110,877	113,213	2.1
Deschutes	City of Bend	City	203,517	208,591	0	0	0	0	203,517	208,591	2.5
Deschutes	City of Bend	Education	397,551	406,326	0	0	105,041	108,560	502,592	514,886	2.4
Deschutes	City of Bend	Other	225,400	228,728	0	13,182	5,836	5,428	231,236	247,338	7.0
Deschutes	City of Sisters	County	9,085	11,253	0	0	1,844	2,384	10,930	13,638	24.8
Deschutes	City of Sisters	City	18,767	23,263	0	0	0	0	18,767	23,263	24.0
Deschutes	City of Sisters	Education	34,226	42,454	0	0	12,123	14,714	46,349	57,168	23.3
Deschutes	City of Sisters	Other	32,890	40,790	0	0	0	0	32,890	40,790	24.0
Douglas	City of Roseburg	County	201,883	211,298	0	0	0	0	201,883	211,298	4.7
Douglas	City of Roseburg	City	1,539,187	1,610,157	0	0	38,756	0	1,577,943	1,610,157	2.0
Douglas	City of Roseburg	Education	910,791	952,755	0	0	114,499	115,226	1,025,290	1,067,981	4.2
Douglas	City of Roseburg	Other	0	12,230	0	0	0	0	0	12,230	N/A
Douglas	City of Winston	County	452	3,325	0	0	0	0	452	3,325	634.9
Douglas	City of Winston	City	1,734	12,777	0	0	0	0	1,734	12,777	636.9
Douglas	City of Winston	Education	2,168	16,102	0	0	547	4,086	2,714	20,187	643.8
Douglas	City of Winston	Other	1,895	14,077	0	0	0	0	1,895	14,077	642.9
Douglas	City of Reedsport	County	N/A	574	N/A	0	N/A	0	N/A	574	N/A
Douglas	City of Reedsport	City	N/A	3,211	N/A	0	N/A	0	N/A	3,211	N/A
Douglas	City of Reedsport	Education	N/A	2,849	N/A	0	N/A	787	N/A	3,636	N/A
Douglas	City of Reedsport	Other	N/A	2,339	N/A	0	N/A	0	N/A	2,339	N/A

**Table 3.2 Urban Renewal Division of Tax Revenue for 2007-08 and 2008-09, by Agency, County, Type of Levy, and District Type**

County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2007-08	FY 2008-09	FY 2007-08	FY 2008-09	FY 2007-08	FY 2008-09	FY 2007-08	FY 2008-09	
Hood River	City of Hood River	County	61,858	66,216	0	0	9,466	9,024	71,323	75,240	5.5
Hood River	City of Hood River	City	122,725	131,356	0	0	0	0	122,725	131,356	7.0
Hood River	City of Hood River	Education	242,257	259,306	0	0	82,000	27,132	324,257	286,438	-11.7
Hood River	City of Hood River	Other	44,412	47,511	0	0	19,152	20,797	63,564	68,308	7.5
Hood River	Hood River County	County	N/A	4,783	N/A	0	N/A	660	N/A	5,443	N/A
Hood River	Hood River County	City	N/A	0	N/A	0	N/A	0	N/A	0	N/A
Hood River	Hood River County	Education	N/A	18,905	N/A	0	N/A	1,979	N/A	20,884	N/A
Hood River	Hood River County	Other	N/A	5,759	N/A	0	N/A	1,305	N/A	7,064	N/A
Jackson	City of Medford	County	371,333	388,725	0	0	44,496	64,414	415,829	453,139	9.0
Jackson	City of Medford	City	978,390	1,024,464	0	0	0	0	978,390	1,024,464	4.7
Jackson	City of Medford	Education	974,548	1,020,538	0	0	115,696	126,368	1,090,244	1,146,906	5.2
Jackson	City of Medford	Other	48,734	51,531	0	0	0	0	48,734	51,531	5.7
Jackson	City of Talent	County	79,974	84,353	0	0	9,685	13,971	89,660	98,325	9.7
Jackson	City of Talent	City	128,595	135,660	0	0	0	0	128,595	135,660	5.5
Jackson	City of Talent	Education	203,228	214,384	0	0	32,598	35,643	235,827	250,027	6.0
Jackson	City of Talent	Other	137,921	145,518	0	0	0	0	137,921	145,518	5.5
Jackson	Jackson County	County	946,076	1,011,709	0	0	114,587	167,848	1,060,663	1,179,557	11.2
Jackson	Jackson County	City	0	0	0	0	0	0	0	0	0.0
Jackson	Jackson County	Education	2,550,782	2,728,545	0	0	744,706	793,181	3,295,488	3,521,727	6.9
Jackson	Jackson County	Other	2,751,300	2,941,284	0	0	0	0	2,751,300	2,941,284	6.9
Jackson	City of Jacksonville	County	16,860	30,639	0	0	2,020	5,059	18,880	35,698	89.1
Jackson	City of Jacksonville	City	15,426	28,062	0	0	6,762	11,156	22,188	39,218	76.8
Jackson	City of Jacksonville	Education	44,199	80,384	0	0	5,240	9,930	49,439	90,314	82.7
Jackson	City of Jacksonville	Other	2,225	4,054	0	0	0	0	2,225	4,054	82.2
Jackson	City of Phoenix	County	29,003	32,536	0	0	3,502	5,383	32,505	37,919	16.7
Jackson	City of Phoenix	City	52,591	59,017	0	0	0	0	52,591	59,017	12.2
Jackson	City of Phoenix	Education	73,662	82,671	0	0	11,824	13,748	85,486	96,419	12.8
Jackson	City of Phoenix	Other	3,862	56,090	0	0	0	0	3,862	56,090	1,352.3
Jefferson	City of Culver	County	N/A	6,023	N/A	0	N/A	1,327	N/A	7,350	N/A
Jefferson	City of Culver	City	N/A	10,583	N/A	0	N/A	391	N/A	10,974	N/A
Jefferson	City of Culver	Education	N/A	9,685	N/A	0	N/A	7,658	N/A	17,344	N/A
Jefferson	City of Culver	Other	N/A	1,153	N/A	0	N/A	174	N/A	1,327	N/A
Jefferson	City of Madras	County	50,572	63,756	0	0	11,472	14,067	62,044	77,823	25.4
Jefferson	City of Madras	City	58,512	73,768	0	0	3,900	6,336	62,411	80,105	28.3
Jefferson	City of Madras	Education	77,225	97,352	0	0	23,569	26,861	100,794	124,213	23.2
Jefferson	City of Madras	Other	30,002	37,835	0	0	1,566	1,849	31,568	39,684	25.7
Josephine	City of Grants Pass	County	93,578	N/A	0	N/A	34,650	N/A	128,228	N/A	-100.0
Josephine	City of Grants Pass	City	660,564	N/A	0	N/A	0	N/A	660,564	N/A	-100.0
Josephine	City of Grants Pass	Education	861,355	N/A	0	N/A	301,700	N/A	1,163,054	N/A	-100.0
Josephine	City of Grants Pass	Other	7,283	N/A	0	N/A	0	N/A	7,283	N/A	-100.0
Klamath	City of Klamath Falls	County	101,819	70,684	0	0	17,893	17,387	119,712	88,071	-26.4
Klamath	City of Klamath Falls	City	249,624	221,924	0	0	0	6,023	249,624	227,947	-8.7
Klamath	City of Klamath Falls	Education	177,841	157,875	0	0	0	0	177,841	157,875	-11.2
Klamath	City of Klamath Falls	Other	169,277	170,143	0	0	0	0	169,277	170,143	0.5
Lane	City of Eugene	County	211,327	207,529	0	0	19,408	18,968	230,735	226,496	-1.8
Lane	City of Eugene	City	1,157,987	1,146,985	8,626	8,925	63,614	62,482	1,230,227	1,218,391	-1.0
Lane	City of Eugene	Education	920,975	912,393	53,870	58,329	158,096	166,822	1,132,942	1,137,543	0.4
Lane	City of Eugene	Other	0	0	0	0	0	0	0	0	0.0
Lane	City of Veneta	County	40,572	45,407	0	0	3,888	4,302	44,459	49,708	11.8
Lane	City of Veneta	City	178,507	199,767	0	0	11,679	12,045	190,186	211,812	11.4
Lane	City of Veneta	Education	179,719	201,109	0	0	66,089	81,106	245,809	282,215	14.8
Lane	City of Veneta	Other	74,647	83,739	0	0	0	0	74,647	83,739	12.2

**Table 3.2 Urban Renewal Division of Tax Revenue for 2007-08 and 2008-09, by Agency, County, Type of Levy, and District Type**

County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2007-08	FY 2008-09	FY 2007-08	FY 2008-09	FY 2007-08	FY 2008-09	FY 2007-08	FY 2008-09	
Lane	City of Coburg	County	30,125	31,183	0	0	2,877	2,950	33,002	34,133	3.4
Lane	City of Coburg	City	88,337	91,456	0	0	0	0	88,337	91,456	3.5
Lane	City of Coburg	Education	131,660	136,335	35,325	36,573	36,542	39,655	203,527	212,563	4.4
Lane	City of Coburg	Other	31,263	32,370	0	0	7,239	6,708	38,502	39,078	1.5
Lane	Springfield Econ. Dev.	County	30,697	43,516	0	0	2,791	3,893	33,487	47,408	41.6
Lane	Springfield Econ. Dev.	City	99,646	144,222	0	0	6,529	9,451	106,175	153,673	44.7
Lane	Springfield Econ. Dev.	Education	134,254	189,380	0	0	19,147	30,238	153,402	219,619	43.2
Lane	Springfield Econ. Dev.	Other	60,798	83,577	0	0	3,139	4,598	63,937	88,175	37.9
Lane	City of Florence	County	957	20,120	0	0	68	1,909	1,025	22,030	2,049.5
Lane	City of Florence	City	2,186	45,014	0	0	342	6,903	2,528	51,917	1,953.7
Lane	City of Florence	Education	3,485	74,387	0	0	1,025	22,617	4,509	97,004	2,051.2
Lane	City of Florence	Other	615	15,347	0	0	0	1,101	615	16,449	2,575.0
Lincoln	City of Waldport	County	58,074	68,030	0	0	2,806	3,208	60,880	71,238	17.0
Lincoln	City of Waldport	City	47,868	55,931	0	0	14,851	14,121	62,720	70,053	11.7
Lincoln	City of Waldport	Education	110,993	129,994	0	0	14,641	17,496	125,635	147,491	17.4
Lincoln	City of Waldport	Other	47,022	55,128	0	0	0	0	47,022	55,128	17.2
Lincoln	City of Lincoln City	County	488,022	521,717	0	0	23,695	24,614	511,718	546,332	6.8
Lincoln	City of Lincoln City	City	709,420	758,454	0	0	60,475	61,044	769,895	819,497	6.4
Lincoln	City of Lincoln City	Education	932,672	997,050	0	0	123,010	134,231	1,055,682	1,131,281	7.2
Lincoln	City of Lincoln City	Other	253,879	471,398	0	0	38,943	30,522	292,822	501,920	71.4
Lincoln	City of Newport	County	714,971	780,733	0	0	34,710	36,913	749,681	817,646	9.1
Lincoln	City of Newport	City	1,347,623	1,476,779	0	0	406,125	412,031	1,753,748	1,888,810	7.7
Lincoln	City of Newport	Education	1,366,446	1,491,888	0	0	180,198	200,682	1,546,644	1,692,570	9.4
Lincoln	City of Newport	Other	159,291	172,981	0	0	27,204	15,789	186,494	188,770	1.2
Lincoln	City of Yachats	County	32,197	43,927	0	0	1,550	2,072	33,747	45,999	36.3
Lincoln	City of Yachats	City	1,958	2,671	0	0	7,606	9,102	9,563	11,772	23.1
Lincoln	City of Yachats	Education	61,519	83,943	0	0	8,115	11,302	69,634	95,246	36.8
Lincoln	City of Yachats	Other	8,070	11,599	0	0	0	0	8,070	11,599	43.7
Linn	City of Lebanon	County	88,569	109,580	12,471	17,541	5,452	768	106,492	127,889	20.1
Linn	City of Lebanon	City	344,410	430,955	0	0	129,612	15,135	474,022	446,090	-5.9
Linn	City of Lebanon	Education	403,412	499,025	0	0	163,475	197,907	566,886	696,933	22.9
Linn	City of Lebanon	Other	173,863	214,988	0	0	1,576	2,246	175,438	217,235	23.8
Linn	City of Harrisburg	County	19,568	19,173	0	0	1,215	141	20,783	19,314	-7.1
Linn	City of Harrisburg	City	48,978	47,960	0	0	9,799	17,258	58,777	65,218	11.0
Linn	City of Harrisburg	Education	85,732	83,987	0	0	28,228	28,618	113,960	112,606	-1.2
Linn	City of Harrisburg	Other	17,356	17,011	0	0	0	0	17,356	17,011	-2.0
Linn	City of Albany	County	78,737	106,560	136,108	158,900	4,772	503	219,617	265,962	21.1
Linn	City of Albany	City	396,495	524,200	55,868	65,094	42,523	52,289	494,886	641,582	29.6
Linn	City of Albany	Education	333,858	451,690	0	0	108,029	131,862	441,888	583,552	32.1
Linn	City of Albany	Other	0	0	0	0	0	0	0	0	0.0
Marion	City of Keizer	County	711,772	802,814	0	0	0	0	711,772	802,814	12.8
Marion	City of Keizer	City	490,127	552,916	0	0	0	0	490,127	552,916	12.8
Marion	City of Keizer	Education	1,280,452	1,444,523	0	0	473,531	569,395	1,753,983	2,013,918	14.8
Marion	City of Keizer	Other	527,891	595,476	0	0	34,830	39,156	562,721	634,632	12.8
Marion	City of Salem	County	999,581	1,125,788	0	0	8,858	13,849	1,008,439	1,139,637	13.0
Marion	City of Salem	City	2,278,059	2,599,683	0	0	196,526	189,323	2,474,585	2,789,006	12.7
Marion	City of Salem	Education	2,119,521	2,417,856	0	0	782,984	950,910	2,902,505	3,368,766	16.1
Marion	City of Salem	Other	338,792	388,603	0	0	0	0	338,792	388,603	14.7
Marion	City of Woodburn	County	80,203	83,463	0	0	0	0	80,203	83,463	4.1
Marion	City of Woodburn	City	160,641	167,050	0	0	3,881	3,939	164,522	170,989	3.9
Marion	City of Woodburn	Education	144,412	150,185	0	0	78,439	84,079	222,851	234,264	5.1
Marion	City of Woodburn	Other	45,349	47,149	0	0	0	0	45,349	47,149	4.0

**Table 3.2 Urban Renewal Division of Tax Revenue for 2007-08 and 2008-09, by Agency, County, Type of Levy, and District Type**

County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2007-08	FY 2008-09	FY 2007-08	FY 2008-09	FY 2007-08	FY 2008-09	FY 2007-08	FY 2008-09	
Marion	City of Silverton	County	55,046	64,271	0	0	0	0	55,046	64,271	16.8
Marion	City of Silverton	City	66,777	77,941	0	0	4,242	4,250	71,020	82,191	15.7
Marion	City of Silverton	Education	99,511	116,136	0	0	21,735	28,431	121,247	144,567	19.2
Marion	City of Silverton	Other	31,687	36,989	0	0	5,290	5,973	36,976	42,962	16.2
Multnomah	Portland Dev. Comm.	County	14,662,077	16,660,220	2,748,986	3,125,970	601,844	588,626	18,012,907	20,374,816	13.1
Multnomah	Portland Dev. Comm.	City	23,298,635	27,594,544	2,418,248	0	611,654	715,462	26,328,537	28,310,006	7.5
Multnomah	Portland Dev. Comm.	Education	20,164,262	22,941,002	3,467,071	3,954,583	1,253,050	1,412,468	24,884,384	28,308,053	13.8
Multnomah	Portland Dev. Comm.	Other	676,582	797,749	0	0	1,307,082	1,359,302	1,983,665	2,157,051	8.7
Multnomah	Gresham Redev. Comm.	County	420,969	591,450	0	0	17,233	21,215	438,202	612,665	39.8
Multnomah	Gresham Redev. Comm.	City	350,192	491,804	0	0	7,385	7,072	357,578	498,875	39.5
Multnomah	Gresham Redev. Comm.	Education	524,269	736,271	0	0	133,048	184,247	657,317	920,519	40.0
Multnomah	Gresham Redev. Comm.	Other	22,772	33,430	0	0	24,618	32,144	47,390	65,574	38.4
Multnomah	Troutdale Redev. Comm.	County	6,206	9,043	0	0	200	312	6,407	9,355	46.0
Multnomah	Troutdale Redev. Comm.	City	5,406	7,796	0	0	901	1,247	6,306	9,043	43.4
Multnomah	Troutdale Redev. Comm.	Education	7,690	11,214	0	0	1,966	2,742	9,656	13,956	44.5
Multnomah	Troutdale Redev. Comm.	Other	300	312	0	0	300	416	601	728	21.2
Polk	City of Independence	County	34,873	40,536	0	0	0	0	34,873	40,536	16.2
Polk	City of Independence	City	93,141	108,205	0	0	21,482	24,226	114,623	132,431	15.5
Polk	City of Independence	Education	118,041	137,121	0	0	13,609	65,030	131,650	202,151	53.6
Polk	City of Independence	Other	37,467	43,566	0	0	9,955	0	47,422	43,566	-8.1
Polk	City of Dallas	County	5,142	9,244	0	0	0	0	5,142	9,244	79.8
Polk	City of Dallas	City	12,568	22,744	0	0	1,428	2,495	13,996	25,238	80.3
Polk	City of Dallas	Education	16,353	29,567	0	0	5,213	7,190	21,566	36,757	70.4
Polk	City of Dallas	Other	500	954	0	0	0	0	500	954	90.8
Polk	City of Monmouth	County	3,815	8,957	0	0	0	0	3,815	8,957	134.8
Polk	City of Monmouth	City	8,025	18,890	0	0	756	1,708	8,782	20,597	134.6
Polk	City of Monmouth	Education	12,893	30,356	0	0	1,447	418	14,340	30,774	114.6
Polk	City of Monmouth	Other	3,695	8,759	0	0	1,085	0	4,780	8,759	83.2
Tillamook	City of Garibaldi	County	1,200	2,256	0	0	302	670	1,502	2,926	94.9
Tillamook	City of Garibaldi	City	2,014	4,288	0	0	442	1,018	2,456	5,306	116.1
Tillamook	City of Garibaldi	Education	3,478	7,406	0	0	0	0	3,478	7,406	112.9
Tillamook	City of Garibaldi	Other	365	1,080	0	0	0	0	365	1,080	195.8
Tillamook	City of Tillamook	County	14,406	21,469	0	0	3,626	6,379	18,032	27,847	54.4
Tillamook	City of Tillamook	City	15,011	25,027	0	0	0	0	15,011	25,027	66.7
Tillamook	City of Tillamook	Education	46,769	79,010	0	0	0	0	46,769	79,010	68.9
Tillamook	City of Tillamook	Other	8,462	17,248	0	0	2,040	3,604	10,502	20,852	98.6
Umatilla	City of Milton-Frwtr.	County	73,811	83,766	0	0	7,069	7,688	80,881	91,454	13.1
Umatilla	City of Milton-Frwtr.	City	97,161	110,284	0	0	15,552	16,110	112,713	126,394	12.1
Umatilla	City of Milton-Frwtr.	Education	155,939	177,034	0	0	8,545	8,875	164,485	185,909	13.0
Umatilla	City of Milton-Frwtr.	Other	17,486	20,018	0	0	0	0	17,486	20,018	14.5
Umatilla	City of Pendleton	County	30,863	44,055	0	0	2,956	4,046	33,819	48,101	42.2
Umatilla	City of Pendleton	City	71,261	101,733	0	0	11,068	13,980	82,329	115,713	40.5
Umatilla	City of Pendleton	Education	61,509	87,822	0	0	26,732	37,153	88,242	124,975	41.6
Umatilla	City of Pendleton	Other	5,655	8,065	0	0	0	0	5,655	8,065	42.6
Union	City of La Grande	County	97,969	116,633	0	0	0	0	97,969	116,633	19.1
Union	City of La Grande	City	247,771	295,463	0	0	16,947	23,707	264,719	319,170	20.6
Union	City of La Grande	Education	178,508	212,833	0	0	10,011	11,457	188,518	224,290	19.0
Union	City of La Grande	Other	15,565	18,512	3,535	5,751	0	0	19,100	24,263	27.0
Wasco	City of The Dalles	County	234,487	255,367	0	0	14,986	14,465	249,473	269,832	8.2
Wasco	City of The Dalles	City	166,266	181,054	0	0	0	0	166,266	181,054	8.9
Wasco	City of The Dalles	Education	329,515	358,976	0	0	148,135	157,201	477,650	516,177	8.1
Wasco	City of The Dalles	Other	224,031	245,378	0	0	32,433	35,925	256,464	281,302	9.7

**Table 3.2 Urban Renewal Division of Tax Revenue for 2007-08 and 2008-09, by Agency, County, Type of Levy, and District Type**

County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2007-08	FY 2008-09	FY 2007-08	FY 2008-09	FY 2007-08	FY 2008-09	FY 2007-08	FY 2008-09	
Washington	Tualatin Dev. Comm.	County	915,157	952,708	0	0	79,068	61,411	994,225	1,014,119	2.0
Washington	Tualatin Dev. Comm.	City	1,738,733	960,176	0	0	113,396	0	1,852,129	960,176	-48.2
Washington	Tualatin Dev. Comm.	Education	2,248,793	2,279,358	0	0	546,690	587,607	2,795,482	2,866,965	2.6
Washington	Tualatin Dev. Comm.	Other	688,279	716,172	0	0	116,488	107,309	804,767	823,482	2.3
Washington	City of Sherwood	County	303,349	331,697	79,533	86,971	26,162	21,400	409,043	440,068	7.6
Washington	City of Sherwood	City	444,885	486,572	0	0	114,982	98,494	559,867	585,066	4.5
Washington	City of Sherwood	Education	707,944	774,372	0	0	583,413	620,321	1,291,357	1,394,693	8.0
Washington	City of Sherwood	Other	227,830	249,212	33,612	36,757	68,798	65,975	330,239	351,944	6.6
Washington	City of North Plains	County	5,492	8,151	0	0	472	525	5,965	8,677	45.5
Washington	City of North Plains	City	5,303	7,867	0	0	0	0	5,303	7,867	48.3
Washington	City of North Plains	Education	13,211	19,626	0	0	3,522	5,567	16,734	25,193	50.6
Washington	City of North Plains	Other	2,901	4,302	0	0	0	0	2,901	4,302	48.3
Washington	City of Tigard	County	6,859	20,865	0	0	457	948	7,316	21,813	198.2
Washington	City of Tigard	City	7,773	23,236	0	0	0	0	7,773	23,236	198.9
Washington	City of Tigard	Education	16,764	50,168	0	0	2,777	9,093	19,541	59,261	203.3
Washington	City of Tigard	Other	4,572	14,700	0	0	457	1,897	5,030	16,596	230.0
District Totals		County	27,111,267	30,199,745	2,982,368	3,466,228	1,367,601	1,343,935	31,461,237	35,009,907	11.3
		City	43,466,464	48,210,721	2,543,514	143,743	2,186,867	2,104,896	48,196,845	50,459,360	4.7
		Education	51,188,563	55,463,490	3,739,103	4,278,234	9,450,805	10,052,206	64,378,471	69,793,930	8.4
		Other	11,817,891	13,028,190	211,779	95,694	2,062,803	2,107,048	14,092,473	15,230,932	8.1
Statewide Totals			133,584,186	146,902,146	9,476,763	7,983,899	15,068,077	15,608,085	158,129,025	170,494,130	7.8

NOTES: N/A indicates either the plan did not exist or the information was not available. The category "Education" includes K-12, Community Colleges, and ESD's. Revenue reported does not include revenue from urban renewal special levies.

## **Detailed Tables: Tax Collection**

Table 4.1 – Property Tax Certified, Property Tax Collection, and Total Cumulative Uncollected for all Years, as of June 30, 2008 by County.

Table 4.2 – Property Tax Certified Property Tax Collection, and Total Uncollected, FY 2007-08 by County.

**Table 4.1 Property Tax Certified, Property Tax Collection, and Total Cumulative Uncollected  
For All Years, as of June 30, 2008 by County**

County	Total Amount Certified	Uncollected		Total for Collection	Total Credits	Net Total for Collection	Total Taxes Collected	Total Interest Collected	Total Uncollected All Years 6/30/2008	% Uncollected All Years 6/30/2008
		Balance 7/1/2007	Taxes Added to Rolls							
Baker	15,069,170	990,946	7,317	16,067,434	397,021	15,670,413	14,751,630	142,695	918,783	5.7
Benton	93,146,582	3,033,575	24,948	96,205,106	2,517,563	93,687,543	90,551,877	411,212	3,135,666	3.3
Clackamas	522,305,802	19,380,029	0	541,685,831	13,845,110	527,840,721	502,348,352	2,682,045	25,492,369	4.7
Clatsop	57,741,908	3,587,620	36,239	61,365,768	2,425,409	58,940,359	54,870,023	508,572	4,070,336	6.6
Columbia	51,513,709	3,354,320	218,036	55,086,065	1,608,792	53,477,273	50,037,939	501,939	3,439,334	6.2
Coos	53,327,980	4,508,387	17,076	57,853,442	1,720,593	56,132,849	50,859,343	517,594	5,273,507	9.1
Crook	21,364,348	1,086,037	93,535	22,543,919	700,632	21,843,287	20,210,127	151,868	1,633,160	7.2
Curry	20,199,416	951,810	0	21,151,226	522,398	20,628,828	19,581,723	134,872	1,047,105	5.0
Deschutes	233,330,396	8,088,600	140,468	241,559,464	6,245,723	235,313,741	222,149,369	1,084,278	13,164,372	5.4
Douglas	79,657,295	5,769,348	18,753	85,445,396	2,074,131	83,371,265	76,893,728	840,070	6,477,538	7.6
Gilliam	4,185,899	127,093	529	4,313,521	114,436	4,199,085	4,080,023	24,522	119,062	2.8
Grant	6,810,642	998,773	3,241	7,812,655	177,480	7,635,176	6,504,427	96,691	1,130,749	14.5
Harney	5,629,785	434,572	552	6,064,909	146,074	5,918,835	5,494,760	73,993	424,075	7.0
Hood River	21,934,027	775,174	46,089	22,755,290	710,222	22,045,067	21,101,412	120,497	943,656	4.1
Jackson	216,238,438	10,438,335	2,294,318	228,971,091	6,921,116	222,049,975	209,309,570	1,367,792	12,740,405	5.6
Jefferson	22,331,565	1,156,023	19,361	23,506,949	640,541	22,866,408	21,503,052	176,790	1,363,356	5.8
Josephine	54,029,351	2,513,336	13,085	56,555,772	1,413,721	55,142,051	52,297,275	356,636	2,844,776	5.0
Klamath	51,334,678	4,265,425	83,302	55,683,405	1,585,700	54,097,705	49,534,247	581,715	4,563,458	8.2
Lake	6,918,386	722,450	7,185	7,648,021	214,803	7,433,218	6,658,352	116,808	774,866	10.1
Lane	361,208,127	17,226,120	28,867	378,463,114	15,508,530	362,954,584	343,374,730	1,936,567	19,579,854	5.2
Lincoln	78,887,266	4,379,941	2,720	83,269,927	2,078,449	81,191,478	75,772,945	611,235	5,418,532	6.5
Linn	116,041,493	6,820,850	33,724	122,896,068	3,608,580	119,287,487	111,718,424	1,091,475	7,569,064	6.2
Malheur	18,586,630	1,097,881	3,899	19,688,410	487,076	19,201,334	17,967,701	162,659	1,233,633	6.3
Marion	284,768,755	14,618,386	62,302	299,449,443	8,113,068	291,336,376	274,471,124	1,950,831	16,865,252	5.6
Morrow	17,147,139	1,405,855	36,067	18,589,061	440,307	18,148,754	17,249,607	318,155	899,146	4.8
Multnomah	1,100,640,097	43,720,430	832,019	1,145,192,546	34,116,981	1,111,075,564	1,061,579,528	6,289,676	49,496,037	4.3
Polk	63,748,765	3,159,746	7,385	66,915,897	1,618,544	65,297,352	61,620,913	483,205	3,676,440	5.5
Sherman	3,538,339	323,425	2,671	3,864,436	99,110	3,765,326	3,423,572	40,180	341,754	8.8
Tillamook	38,247,370	1,770,152	7,585	40,025,108	981,948	39,043,160	36,748,171	260,303	2,294,988	5.7
Umatilla	61,531,941	4,247,917	542,690	66,322,548	1,885,335	64,437,212	60,027,655	653,900	4,409,557	6.6
Union	17,800,955	941,677	1,060	18,743,692	482,728	18,260,964	17,208,848	183,450	1,052,116	5.6
Wallowa	7,429,578	472,781	13,689	7,916,048	196,534	7,719,515	7,181,529	63,045	537,986	6.8
Wasco	27,960,706	1,518,633	9,707	29,489,045	770,738	28,718,307	26,937,689	238,324	1,780,619	6.0
Washington	690,046,737	17,873,304	188,085	708,108,125	19,428,365	688,679,761	665,620,250	2,431,763	23,059,510	3.3
Wheeler	1,886,479	124,727	0	2,011,206	42,753	1,968,454	1,774,323	19,058	194,130	9.7
Yamhill	87,542,525	4,471,475	0	92,013,999	2,345,192	89,668,808	83,958,882	617,756	5,709,926	6.2
<b>Statewide Total</b>	<b>4,514,082,276</b>	<b>196,355,154</b>	<b>4,796,507</b>	<b>4,715,233,937</b>	<b>136,185,702</b>	<b>4,579,048,235</b>	<b>4,345,373,120</b>	<b>27,242,172</b>	<b>233,675,115</b>	<b>5.0</b>

Note: Discounts for prompt payment of taxes are included in the Total Credits column.

**Table 4.2 Property Tax Certified, Property Tax Collection, and Total Uncollected  
FY 2007-08, by County**

County	Certified Real Property FY 2007-08	Certified Personal Property FY 2007-08	Certified Utility Property FY 2007-08	Certified Manuf Structures FY 2007-08	Taxes Added to Rolls FY 2007-08	Total for Collection FY 2007-08	Total Credits FY 2007-08	Net Total for Collection FY 2007-08	Total Taxes Collected FY 2007-08	Total Uncollected FY 2007-08	Percent Uncoll FY 2007-08
Baker	12,460,885	358,340	2,160,184	89,762	4,583	15,073,753	386,311	14,687,442	14,175,724	511,718	3.4
Benton	88,038,361	2,739,359	1,889,341	479,521	24,948	93,171,531	2,335,474	90,836,056	88,965,047	1,871,010	2.0
Clackamas	493,231,841	12,453,418	2,745,515	13,875,029	0	522,305,802	13,376,619	508,929,183	490,954,300	17,974,884	3.4
Clatsop	54,219,317	1,579,588	1,625,952	317,051	35,749	57,777,658	1,856,832	55,920,825	53,429,985	2,490,840	4.3
Columbia	43,574,990	1,058,731	6,453,731	426,258	218,036	51,731,745	1,533,464	50,198,282	48,274,108	1,924,174	3.7
Coos	49,131,070	1,514,681	1,578,477	1,103,751	16,153	53,344,132	1,559,809	51,784,324	48,750,199	3,034,124	5.7
Crook	20,004,101	635,574	556,246	168,426	92,756	21,457,104	692,355	20,764,749	19,611,020	1,153,729	5.4
Curry	18,906,303	350,153	265,767	677,193	0	20,199,416	521,965	19,677,450	19,032,822	644,628	3.2
Deschutes	221,533,108	6,160,430	4,779,155	857,703	115,828	233,446,224	5,970,467	227,475,757	217,327,998	10,147,759	4.4
Douglas	70,637,184	3,120,860	3,846,567	2,052,685	6,905	79,664,201	1,975,640	77,688,560	73,925,497	3,763,063	4.7
Gilliam	2,828,107	206,220	1,132,552	19,020	529	4,186,428	112,041	4,074,387	4,012,388	61,999	1.5
Grant	6,390,948	153,221	227,616	38,857	1,939	6,812,581	157,495	6,655,086	6,173,277	481,809	7.1
Harney	5,094,254	121,061	342,298	72,172	552	5,630,337	144,606	5,485,731	5,259,795	225,936	4.0
Hood River	20,280,240	524,148	974,837	154,802	46,089	21,980,116	602,235	21,377,881	20,749,196	628,685	2.9
Jackson	199,729,626	7,373,731	6,275,976	2,859,105	1,636,402	217,874,839	6,267,945	211,606,894	203,323,751	8,283,143	3.8
Jefferson	17,191,340	453,604	4,494,481	192,140	19,361	22,350,926	615,262	21,735,664	20,790,682	944,982	4.2
Josephine	50,401,734	1,393,830	1,157,255	1,076,533	779	54,030,130	1,383,308	52,646,822	50,765,539	1,881,283	3.5
Klamath	43,600,675	1,353,434	5,573,017	807,552	34,294	51,368,972	1,432,459	49,936,513	47,657,899	2,278,614	4.4
Lake	6,211,794	162,503	449,840	94,248	7,185	6,925,571	199,585	6,725,986	6,335,078	390,908	5.6
Lane	337,794,728	4,784,405	7,293,812	11,335,181	28,867	361,236,993	12,340,428	348,896,565	338,762,470	10,134,095	2.8
Lincoln	73,735,742	1,727,697	2,162,099	1,261,728	2,479	78,889,745	2,032,391	76,857,354	73,584,833	3,272,521	4.2
Linn	107,019,051	3,803,271	3,428,920	1,790,251	33,656	116,075,149	3,366,877	112,708,271	108,125,100	4,583,172	4.0
Malheur	16,429,994	529,693	1,488,913	138,031	3,894	18,590,524	481,290	18,109,234	17,432,310	676,924	3.6
Marion	263,738,065	8,635,526	9,285,289	3,109,875	60,369	284,829,124	7,862,564	276,966,560	266,703,676	10,262,884	3.6
Morrow	10,497,267	237,335	6,115,535	297,002	36,067	17,183,206	414,422	16,768,784	16,397,787	370,998	2.2
Multnomah	1,012,981,935	44,247,910	41,859,764	1,550,488	832,019	1,101,472,116	32,269,426	1,069,202,691	1,036,918,375	32,284,315	2.9
Polk	60,766,481	858,911	1,404,517	718,857	7,385	63,756,151	1,594,019	62,162,132	59,764,746	2,397,385	3.8
Sherman	2,176,538	54,265	1,134,209	173,327	2,671	3,541,011	97,997	3,443,014	3,299,158	143,855	4.1
Tillamook	36,476,685	445,359	1,165,750	159,576	7,549	38,254,918	967,020	37,287,898	35,827,546	1,460,352	3.8
Umatilla	50,051,669	1,849,721	9,001,658	628,893	324,396	61,856,337	1,681,620	60,174,716	57,771,605	2,403,111	3.9
Union	16,055,710	556,049	1,048,786	140,409	1,060	17,802,014	454,596	17,347,418	16,727,672	619,746	3.5
Wallowa	6,778,752	96,842	518,378	35,606	13,689	7,443,267	194,211	7,249,056	6,946,685	302,371	4.1
Wasco	24,756,334	695,203	2,216,851	292,318	9,707	27,970,413	754,215	27,216,198	26,135,500	1,080,698	3.9
Washington	638,207,391	29,915,921	20,274,551	1,648,874	177,277	690,224,013	18,495,559	671,728,454	654,962,895	16,765,559	2.4
Wheeler	1,838,788	5,149	32,357	10,185	0	1,886,479	42,753	1,843,726	1,774,323	69,403	3.7
Yamhill	80,980,553	2,622,473	2,567,142	1,372,357	0	87,542,525	2,273,346	85,269,179	81,701,872	3,567,307	4.1
<b>Statewide Total</b>	<b>4,163,751,559</b>	<b>142,778,615</b>	<b>157,527,338</b>	<b>50,024,765</b>	<b>3,803,173</b>	<b>4,517,885,449</b>	<b>126,446,605</b>	<b>4,391,438,844</b>	<b>4,242,350,859</b>	<b>149,087,985</b>	<b>3.3</b>

Note: Discounts for prompt payment of taxes are included in the Total Credits column

## Appendix: Glossary

**Additional taxes.** Revenues for taxing districts, including penalty upon reclassification, as a result of various statutory provisions:

- **Farmland.** Additional tax and penalty paid when farmland changes use and becomes ineligible for farm use assessment.
- **Forestland.** Additional tax and penalty paid when forestland becomes ineligible for forestland assessment.
- **Small tract.** Additional tax and penalty paid when land becomes ineligible for Western Oregon Small Tract preferential tax treatment.
- **Open space.** Additional tax and penalty paid when open space land becomes ineligible for preferential tax treatment.
- **Historic property.** Additional tax and penalty paid when property is no longer used as a historic site.
- **Late filing fee.** Penalty amount paid for failure to file a personal property return on time under ORS 308.302.
- **Clerical error.** Additional tax paid as a result of the correction of a clerical error under ORS 311.206.
- **Other.** Other additional taxes and penalties, such as those resulting from a reclassification of an enterprise zone (ORS 285.617) or riparian land (ORS 308.798).

**Arm's length transaction.** Transaction between an informed buyer and informed seller who are not related or on close terms, and who are presumed to have roughly equal bargaining power not involving a confidential relationship.

**Assessed value.** Value of property subject to taxation. Under the provisions of Measure 50, assessed value for the 1997–98 fiscal year was set at 90 percent of the 1995–96 assessed value for each property in the state. The assessed value for

each property is allowed to grow a maximum of 3 percent per year (unless a significant change to the property occurs), but cannot exceed the real market value of the property. Assessed value does not include the exemptions allowed for property.

**Assessment.** The process of identifying and assigning a value to taxable property.

**Assessment roll.** A listing of all taxable property in a county as of January 1 of each year.

**Average tax rate.** Average rate computed for an area by dividing the taxes imposed in that area by the net assessed value of taxable property.

**Billing rate.** Tax rate expressed in dollars per \$1,000 of assessed property value.

**Board of Property Tax Appeals (BOPTA).** County board that hears taxpayer appeals of property assessment. Property owners can file appeals between October 25 and December 31, after they receive their property tax bill. Refunds are granted when appeals are successful. Taxpayers may appeal the BOPTA decision to the Magistrate Division of the Oregon Tax Court.

**Bond levy.** Amount of levies needed to pay principal and interest on district bonded debt.

**Business, housing, and miscellaneous exemptions.** Exempt value of certain business, housing, and miscellaneous other properties that are partially or totally exempt from property taxation. The qualifying exemptions include:

- **Veterans' exemptions.** Exemption applies to the assessed value of the homesite and personal property of a disabled veteran or their surviving spouse.
- **Historic property.** Improved property that has been specially assessed due to its historic designation.
- **Enterprise zones.** Certain business properties within designated enterprise zones that qualify

for exemption for a limited number of years, under provisions included in ORS Chapter 285C. To be eligible, a business must meet several conditions relating to type of business activity and requirements for hiring and investment.

- **Commercial facilities under construction.** Certain commercial buildings in the process of construction that qualify for exemption from property taxation for not more than two consecutive years, under ORS 307.330 and 307.340.
- **All other business, housing, and miscellaneous exemptions.** These include alternative energy systems, farm labor camps, fallout shelters, housing for low income rental, multiple-unit housing in core areas, nonprofit homes for the elderly, pollution control facilities, port and airport property leased, etc.

**Centrally assessed property.** Taxable property assessed by the Department of Revenue, including electric and communication utilities, rail transportation, air transportation, water transportation, gas pipelines, private railcars, and others.

**Changed property ratio (CPR).** The ratio of average maximum assessed value to average real market value for unchanged properties. (Averages are determined by property class by county.) This ratio is used in calculating the assessed values of new properties, improvements and other additions to the tax roll. See Oregon Administrative Rule 150-308.156 for establishing a CPR.

**Code area.** Geographic unit established by a county assessor, and identified by a code number representing a unique combination of taxing districts. All properties in a code area pay taxes to the same taxing districts.

**Compression.** Reduction in taxes required by the Measure 5 property tax rate limits approved in 1990. Compression is computed on a property-by-property basis.

**Compression loss.** Amount of reduction in taxes due to compression.

**Consolidated tax rate.** Sum of the billing rates of all taxing districts that impose taxes in a given code area. Billing rates are calculated prior to any compression that may result from Measure 5 property tax rate limits.

**District.** A local government entity that imposes property taxes (e.g., county, city, K-12 school district). A district may cross county lines. For example, the City of Portland District includes taxing districts representing the portions of the city that are located in Clackamas, Multnomah, and Washington counties.

**District tax rate.** Computed by adding together the permanent rate, the local option rate, the gap bond rate, and the bond rate for the district. Tax rate expressed in dollars and cents per \$1,000 of property value.

**Division of tax.** The process of, and revenue from, apportioning tax to urban renewal agencies based on the relationship between the frozen base value and the growth of value (“excess value” or “increment”) of properties in a particular geographic area (urban renewal plan area). The tax is split between urban renewal agency and taxing district in the same proportion as the ratio of excess value to frozen value.

**Equalization.** The process of maintaining uniformity of values among property owners and among various classes of property. Measure 50 made equalization unnecessary because it mandated the calculation of assessed value from a base year value with a 3 percent annual growth limit.

**Excess value.** See urban renewal excess value.

**Exempt property.** Properties that are not taxed under the property tax system. See public exemptions, social welfare exemptions, and business, housing, and miscellaneous exemptions.

**Existing urban renewal plan area.** Urban renewal plan area that 1) existed in December 1996, 2) chose an option (see Urban renewal option), and 3) established a maximum amount of indebtedness by July 1998.

**Farm use special assessment.** Special assessment at less than full assessed value for land. (ORS 308A.062–308A.068).

**Fish and Wildlife.** Total assessed value of state Fish and Wildlife Commission property. While not subject to property tax, the commission makes equivalent payments to counties under ORS 496.340.

**Forestland special assessment.** Special assessment at less than full assessed value of land used for growing timber.

**Frozen base value.** The assessed value of property within an urban renewal plan area at the time that the plan was created.

**Full local option authority.** Estimate of the amount of tax that could be levied if a district were to use the full amount of local option levies passed by voters.

**Full permanent rate authority.** Estimate of the amount of tax that could be levied if a district were to use its entire permanent rate.

**Gap bonds.** Principal and interest obligations of districts that are paid for with operating revenues rather than with the proceeds of a bond levy.

**Joint taxing district.** A taxing district that crosses county lines.

**Levy based property tax system.** Tax system in which levies are determined by budget needs of a taxing district (which in many cases must be approved by voters), and tax rates are calculated as levies divided by total assessed value in a district. The alternative is rate based tax system.

**Local option levies.** Property tax levies beyond the revenues generated by permanent tax rates. Local option levies must be approved by voters in

a general election or an election that has at least 50 percent voter participation.

**Locally assessed property.** Taxable property assessed by county assessors, including real property, personal property, and manufactured structures carried on a separate roll.

**Manufactured structures value.** Total assessed value of all manufactured structures. ORS 801.333.

**Market value.** See real market value.

**Measure 5.** Constitutional tax rate limitations passed by voters in November 1990, which can be found at Article XI, Section 11b of the Oregon Constitution. Measure 5 limited school taxes to \$15 per \$1,000 of assessed value and non-school taxes to \$10 per \$1,000 of assessed value starting in 1991–92. The school limit fell by \$2.50 per \$1,000 each year until it reached \$5 per \$1,000 in 1995–96. The non-school limit remains at \$10 per \$1,000. Levies to pay bond principal and interest for capital construction projects are outside the limitation. The Measure 5 rate limits still apply under the provisions of Measure 50, passed in 1997, but now apply to real market value.

**Measure 50.** Measure 50 is a legislatively referred measure drafted to correct technical problems with Measure 47, a tax cutting citizens' initiative passed in 1996. For 1997-98, Measure 50 reduced the assessed value of every property to 90 percent of its 1995-96 assessed value. Measure 50 then limited the annual growth in assessed value of existing property to 3 percent. In addition, Measure 50 led to the replacement of most levies with permanent tax rates.

**Metropolitan Statistical Area (MSA).** Areas that have been designated by the U.S. Office of Management and Budget as metropolitan. An MSA has at least one urban area of 50,000 people or more, plus adjacent territory that has a high degree of economic and social integration with the nucleus. Oregon has the following MSAs:

- **Bend MSA:** Deschutes County.
- **Corvallis MSA:** Benton County.

- **Eugene-Springfield MSA:** Lane County.
- **Medford MSA:** Jackson County.
- **Portland-Vancouver-Beaverton MSA:** Clackamas, Columbia, Multnomah, Washington, and Yamhill counties. Clark County and Skamania counties in Washington are also part of this MSA, but they are not included in information reported in this book.
- **Salem MSA:** Marion and Polk counties.

**Mobile homes.** See manufactured structures.

**Net assessed value.** Value used to calculate district tax rates for dollar levies. It is total assessed value plus nonprofit housing value and state fish and wildlife value minus urban renewal excess value used.

**Net tax for collection.** Total tax for collection minus total credits. (See Total credits for description.)

**Nonprofit housing value.** Total assessed value of property removed from the roll for nonprofit housing purposes. This property consists of land and improvements owned by nonprofit corporations to provide permanent housing, recreational and social facilities, and care to elderly persons. Under ORS 307.244, qualifying property receives a funded exemption from the property tax, but the county receives an equivalent payment from the state.

**Operating taxes.** Taxes from the permanent, local option, and gap bond rates that are used to fund the general operating budgets of the taxing districts.

**Permanent tax rates.** Permanent taxing rate for each taxing district, expressed in dollars per \$1,000 of assessed value. This rate is the maximum rate a district may use without approval by voters; districts may use any rate below this maximum.

**Personal property value.** Total assessed value of personal property, including machinery, equipment, and office furniture. In 2008-09, personal property accounts of less than \$14,500 in

value, excluding personal property manufactured structures, were not required to pay property tax and were not included in assessed value. The limit is indexed for inflation.

**Plan area.** See urban renewal plan area.

**Public exemptions.** Property owned by federal, state, or local governments (including counties, cities and towns, and school districts) is generally exempt from property taxation. This includes all public or corporate property used or intended for use for corporate purposes of local governments and all public or municipal corporations in the state. When such property is leased to a private party, the leased portion generally becomes taxable.

**Public utility.** Property described in ORS 308.515. See centrally assessed property.

**Rate based property tax system.** Tax system in which tax rates are set by law or by voters, and levies are calculated as rates times assessed value. Under Measure 50, Oregon's tax system is predominately a rate-based system.

**Real market value.** Real market value of all property, real and personal, is the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, each acting without compulsion in an arm's length transaction occurring as of the assessment date for the tax year.

**Real property value.** Total assessed value of real property, including land, buildings, structures, and improvements. The following property classes are included within real property:

- **Commercial land.** Unimproved property that has commercial use as its highest and best use.
- **Commercial property.** Improved property that has commercial use as its highest and best use.
- **Farm and range property.** Land or land and buildings with a highest and best use of the production of agricultural crops, feeding and

management of livestock, dairying, any other agricultural or horticultural use, or any combination thereof.

- **Farm and range zoned property.** Land or land and buildings located within an exclusive farm-use zone assessed as farm-use land.
- **Farm and range unzoned property.** Land or land and buildings assessed as unzoned farmland.
- **Forestland and forest property.** Consists of land with a highest and best use of growing and harvesting trees of a marketable species, and land that has been designated as forestland.
- **Industrial land.** Unimproved property that has industrial use as its highest and best use.
- **Industrial property.** Improved property that is a single plant or a complex of properties engaged in manufacturing or processing a product. The Department of Revenue or County may be responsible for appraisal of industrial property.
- **Multiple housing land.** Unimproved property that has multiple housing use (five living units or more) as its highest and best use.
- **Multiple housing property.** Improved property that has multiple housing use (five living units or more) as its highest and best use.
- **Recreation land.** Unimproved property that has recreational use as its highest and best use.
- **Recreational property.** Improved property that provides recreational opportunities as its highest and best use.
- **Residential land.** Unimproved property that has residential use as its highest and best use.
- **Residential property.** Improved property that has residential use as its highest and best use.
- **Tract land.** Unimproved acreage with a highest and best use other than farm, range, or timber production.

- **Tract property.** Improved acreage with a highest and best use other than farm, range, or timber production.

**Roll.** See Assessment roll.

**Social welfare exemptions.** Assessed value of properties owned by private organizations and used for educational, religious, or developmental purposes is exempt from property taxes. The qualifying organizations include:

- **Fraternal organizations** (ORS 307.136).
- **Literary and charitable organizations** (ORS 307.130).
- **Religious organizations** (ORS 307.140).
- **Burial grounds** (ORS 307.150).
- **All other social welfare.** Includes private schools and day care facilities, public libraries privately owned, senior centers privately owned, etc.

**Special levy.** See urban renewal special levy.

**Specially assessed property.** Property that is assessed at less than its full value. See farm use special assessment and forestland special assessment.

**Supervisory orders.** Orders to the counties from the Department of Revenue to correct the values of centrally assessed utility accounts on the tax rolls. These orders are related to corrections in valuations, not appeals.

**Taxable value.** See assessed value.

**Taxes added to rolls.** Additional taxes generated when a final order is entered in an appeal, other omitted property is included, or error corrections are made.

**Tax extended.** Amount of tax *before* the Measure 5 rate limits are applied. If, for an individual property, taxes exceed Measure 5 limits, then the taxes for that property are reduced to the limits.

**Tax imposed.** Taxes to be paid by taxpayers *after* the Measure 5 rate limits have been applied. For

individual properties, the tax imposed always will be less than or equal to the tax extended.

**Tax increment financing.** A financial tool designed to tax the increases in property value that occur over time in a specific geographic area. Given the frozen base value of the property at the time such a plan area is established, any growth in value (“excess value”) is taxed to raise revenue.

**Tax increment revenue.** Revenue raised from taxing the growth in value (“excess value” or “increment”) of properties in a given geographic area.

**Taxing district.** The portion of a district that exists within a county.

**Tax limit category.** Under the 1990 Measure 5 constitutional property tax limitation, taxes are divided into three categories: 1) inside the general government limit, 2) inside the education limit, and 3) outside the limit. All taxes, other than bond levies for capital construction, that are used for non-school purposes fall inside the general government limit of \$10 per \$1,000 of assessed value. All taxes, other than bond levies, that are used for education purposes fall inside the education limit of \$5 per \$1,000 of assessed value. All bond levies used for capital construction fall outside the limit. Of the current types of levies, permanent rate, local option, gap bond, and pension levy taxes are subject to the limitations.

**Total amount of property tax certified.** Amount of taxes charged by the tax collector as certified by the assessor and authorized by the county clerk. The total includes taxes on real property, personal property, manufactured structures, and public utilities. The amount reported by counties generally includes taxes relating to special assessments and in-lieu payments for fish and wildlife property and nonprofit housing property.

**Total assessed value.** Sum of assessed values of all taxable properties on the roll.

**Total credits.** Includes discount allowed for prompt payments, personal property taxes

canceled by order of county clerk, real property foreclosures, and other corrections or cancellations.

**Total levy.** Total levy submitted by the district, including the local option levy and the levy for bonded indebtedness.

**Total taxes collected.** Taxes collected by the tax collector during the fiscal year ending June 30. Tax collections are reported separately from interest and penalty collections.

**Unallocated utilities.** Small, private railcar companies that pay property taxes to the state. These taxes are distributed by the state to county governments.

**Urban renewal.** A state-sanctioned program designed to help communities improve and redevelop areas that are physically deteriorated, unsafe, or poorly planned.

**Urban renewal agency.** Entity responsible for administering urban renewal programs. Urban renewal agencies can be organized by city governments or county governments. They oversee activities in urban renewal plan areas. An urban renewal agency can administer multiple plan areas.

**Urban renewal excess value.** Total assessed value of property in urban renewal plan areas in excess of the base assessed values when the plan areas were established. This is also called the “increment.”

**Urban renewal option.** Funding option that the urban renewal plan uses. Only “existing” plan areas could choose option 1, 2, or 3 (see existing urban renewal plan). Plan areas that are not “existing” can raise revenue as described under “Other” below.

- **Option 1** plan areas receive full division of tax revenue from all levies except local option and bond levies passed after October 6, 2001. A special levy on all taxable property in the municipality may be used to reach the plan area’s maximum revenue authority.

- **Option 2** plan areas cannot receive division of tax revenue but a special levy may be used to raise revenue up to the plan area’s maximum revenue authority from properties in the municipality.
- **Option 3** plan areas had their revenue from division of tax limited when the option was selected. These plan areas receive division of tax revenue up to their limit and may impose a special levy on all taxable property in the municipality up to their maximum revenue authority.
- **Other** plan areas that did not select an option, but were *adopted before* October 6, 2001, raise division of tax revenue from all levies, but cannot use a special levy. Other plans that were *adopted after* October 6, 2001, must exclude local option and bond levies passed after October 6, 2001, when calculating division of tax revenue; they also cannot use a special levy.

**Urban renewal plan area.** Geographic area in which urban renewal activity takes place. It is the “excess” value in urban renewal plan areas that determines the amount of tax to raise for urban renewal agencies.

**Urban renewal shared value.** The assessed value of property that is both 1) within the district that covers part of a plan area, and 2) within the boundaries of the urban renewal agency. It also includes portions of a district that are within a plan area but outside the area of the urban renewal agency. Property owners within the shared value area may have part of their taxes allocated for urban renewal rather than for their tax districts.

**Urban renewal special levy.** Levy imposed by an urban renewal agency if the amount of revenue raised from excess value is below its revenue-raising authority.

