

Guide to Using the Data

This publication presents information about assessed and real market values and taxes imposed under Oregon's local property tax system. Because this tax system is complex, we provide this guide to help readers understand some of subtleties of the data. In some cases, similar concepts may be reported differently from one table to another to reflect nuances of the property tax system. In other cases, the use of different sources results in slight data variations across tables.

Data Sources and Problems

The counties provide all of the data except the permanent rates and values for centrally assessed property. In past years, there have been occasional data discrepancies resulting from inconsistencies in the data reported by counties. Last year, the traditional process of collecting property tax data was severely impeded by the implementation of Measure 50. This year, some counties were unable to provide complete data due to significant internal changes. Rather than letting these problems prevent the publication of available information, we have provided available information in as clear a manner as possible. Because this publication is designed to be a description of the property tax system using true and correct figures, we have generally **not** included estimates when actual data are unavailable.

The data problems this year can be grouped into two categories: missing data and inconsistent data. Missing data are the result of counties being unable to provide the requested information. The most notable problems pertain to exempt property and property values by property class (residential, commercial, etc.). Only two of the exempt property tables (Tables C.1 and C.5) could be published this year, and even these tables are not complete. The problems with the data usually presented in Tables C.2 through C.4 were so significant that they could not be included in this report. For the property class data reported in the Tables B.1 through B.3, two counties were unable to provide data; missing data are denoted by NA. Note that totals have not been reported where we do not have all of the components.

Assessed Value

Assessed value is reported in both a total and net amount. The difference between these two values lies in the treatment of fish and wildlife property, non-profit housing property, and urban renewal excess values. Table A.3 shows both the total and net assessed values, and how they relate to one another. The net assessed value is calculated by adding non-profit housing and fish and wildlife values to total assessed value and then subtracting urban renewal excess value. The net assessed value is the amount of value from which taxing districts raise revenue. It does not include the urban renewal excess value because that is the value from which urban renewal agencies raise revenue.

The assessed value of unallocated utilities is reported only in certain tables, depending on the level of detail. These utilities, which represent a small piece of total value, cannot be attributed to specific counties. Consequently, tables presenting county breakdowns do not include the unallocated value, unless it is listed at the bottom of the table. Also, assessors do not use this value when computing tax rates. Owners of these utilities pay taxes to the state, which then distributes the money to counties.

Table Changes

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| A.1–A.2 | The number of taxing districts has been added and total, rather than net, real market value has been used. |
| A.5 | The Board of Equalization and Board of Ratio Review have been replaced by the Board of Property Tax Appeals; this table reflects this change. |

- B.2 Historic property value is now included in “Miscellaneous/Other.” Utility property value has been added to the table.
- C.1–C.5 Assessed and real market values are reported rather than exempt value.
- D.1–D.2 These tables were labeled E.1–E.2 last year. Actual timber offsets are reported rather than estimates.
- D.3–D.4 These tables were labeled E.3–E.4 last year. The reduction due to the Measure 5 rate limits is reported as a dollar figure and as a percentage of tax extended.

(NEW)

- E.1 The change in taxes imposed (by limit category) and reduction due to the Measure 5 rate limits from 1997–98 to 1998–99, by type of taxing district.
- E.2 The change in taxes imposed (by limit category) and reduction due to the Measure 5 rate limits from 1997–98 to 1998–99, by county.
- E.3 The change in taxes imposed (by category of tax) from 1997–98 to 1998–99, by type of taxing district.
- E.4 The change in taxes imposed (by category of tax) from 1997–98 to 1998–99, by county.

(NEW)

Tables F.1 and F.2 replace Table F.

- F.1 Both 1997–98 and 1998–99 data for excess value and maximum authority are provided as well as the percentage change.
- F.2 Both 1997–98 and 1998–99 data for revenue from excess value and special levies are provided, as well as the percentage change.
- H Code area real market value was added.