

Effective Tax Rates for Oregon Public Libraries: 2005-06

Introduction

The following table presents effective tax rates per \$1,000 assessed valuation for Oregon public libraries in 2005-06. This information is derived from reports on library income by source, reported by Oregon public libraries for the 2005-06 fiscal year, and reports on Oregon property tax collections from the Oregon Department of Revenue.* The purpose of this report is to present information on how local taxpayers in Oregon are supporting public library services with local property taxes. Property taxes are, by far, the greatest source of support for public library services in Oregon, and effective tax rates may determine, to a large extent, the quality of public library services Oregonians receive. An exception might be areas with low assessed valuation or with a small service area (e. g., a small town), that may not be able to achieve high quality service, even with a high effective tax rate. Conversely, areas with relatively high assessed valuations or with a large service area (e. g., an entire county) may be able to provide quality service with a lower effective rate. Included in the table is a column showing local government income per capita, which enables one to see the relationship between the effective tax rate and the dollars it actually yields for library service.

“Effective tax rate” is defined for this analysis as follows:

- For city libraries, the effective tax rate is the sum of the operating income from city sources reported by the library divided by the net assessed valuation of the city, plus the sum of any operating income from other local government sources divided by the net assessed valuation of the other local government(s), or the permanent tax rate of any district that provides operating support to a city library.
- For county libraries, the effective tax rate is the sum of the operating income from county sources reported by the library divided by the net assessed valuation of the county, plus the sum of any operating income from other local government sources divided by the net assessed valuation of the other local government(s).
- For district libraries, the effective tax rate is the rate reported by the Oregon Department of Revenue as the “permanent rate used” and the “local option rate used” in 2005-06 for library operations, plus the sum of any operating income from other local government sources divided by the net assessed valuation of the other local government(s), or the permanent tax rate of any other district that provides operating support to a district library.

As should be clear from these definitions, the tax rates presented below are “effective” tax rates because, in the case of cities and counties, they are based primarily on the ratio of library income to assessed valuation. In reality, library income could be derived from non-property tax sources in a given city or county. Be that as it may, the “effective tax rate” is still a valid way to compare the effort that communities are making to support public library services.

It should be noted that for city/county libraries in Benton County and Wasco County, the effective tax rate that appears in the table is the rate paid by taxpayers in the city (i. e., Corvallis, The Dalles). The rate paid by taxpayers outside the cities is significantly lower.

The Cottage Grove Public Library and the Fossil Public Library did not file an annual report with the State Library for 2005-06 and were excluded from this analysis.

The State Library would be happy to share the details of the analysis for particular libraries on request. Please contact Val Vogt (val.t.vogt@state.or.us) for more information.

* *Oregon Property Tax Statistics, Fiscal Year 2005-06*, and *Oregon Property Tax Statistics Supplement, Fiscal Year 2005-06*, Oregon Department of Revenue.

| <i>Library name</i> | <i>Effective Tax Rate Per \$1,000 Assessed Valuation: 2005-06</i> | <i>*Local Government Income Per Capita: 2005-06</i> |
|--|---|---|
| 1. Monmouth Public Library | 1.5998 | \$54.99 |
| 2. Sheridan Public Library | 1.4449 | \$37.27 |
| 3. Corvallis-Benton County Public Library | 1.3462 | \$63.24 |
| 4. Nyssa Public Library | 1.1842 | \$11.88 |
| 5. Spray Public/School Library | 1.1336 | \$63.11 |
| 6. Wallowa Public Library | 1.1034 | \$13.70 |
| 7. Eugene Public Library | 0.9962 | \$65.77 |
| 8. Woodburn Public Library | 0.9429 | \$43.56 |
| 9. Multnomah County Library | 0.9334 | \$62.49 |
| 10. Ledding Library (Milwaukie) | 0.8985 | \$49.69 |
| 11. La Grande Public Library | 0.8925 | \$21.59 |
| 12. Enterprise City Library | 0.8880 | \$24.61 |
| 13. Elgin Public Library | 0.8804 | \$16.09 |
| 14. Scio Public Library | 0.8752 | \$31.80 |
| 15. Wagner Community Library (Falls City) | 0.8725 | \$44.35 |
| 16. Milton-Freewater Public Library | 0.8581 | \$24.54 |
| 17. Brownsville Community Library | 0.8486 | \$32.92 |
| 18. Emma Humphrey Library (Vale) | 0.8362 | \$9.75 |
| 19. Newberg Public Library | 0.8295 | \$40.85 |
| 20. Dallas Public Library | 0.8146 | \$35.54 |
| 21. Independence Public Library | 0.8127 | \$28.39 |
| 22. Stayton Public Library | 0.7752 | \$43.42 |
| 23. McMinnville Public Library | 0.7721 | \$38.88 |
| 24. Langlois District Library | 0.7707 | \$68.17 |
| 25. Willamina Public Library | 0.7591 | \$34.25 |
| 26. Lyons Public Library | 0.7585 | \$46.53 |
| 27. Vernonia Public Library | 0.7583 | \$30.04 |
| 28. Mary Gilkey Library (Dayton) | 0.7355 | \$22.87 |
| 29. Bandon Public Library | 0.7289 | \$35.06 |
| 30. Coos Bay Public Library | 0.7289 | \$31.49 |
| 31. Coos County Library Service District | 0.7289 | * |
| 32. Coquille Public Library | 0.7289 | \$34.94 |
| 33. Dora Public Library | 0.7289 | \$332.54 |
| 34. Flora M. Laird Memorial Library (Myrtle Point) | 0.7289 | \$40.68 |
| 35. Hazel M. Lewis Library (Powers) | 0.7289 | \$64.78 |
| 36. Lakeside Public Library | 0.7289 | \$27.43 |
| 37. North Bend Public Library | 0.7289 | \$32.38 |
| 38. Union Carnegie Public Library | 0.7243 | \$15.94 |
| 39. Hillsboro Public Library | 0.6893 | \$32.09 |
| 40. North Plains Public Library | 0.6769 | \$15.63 |
| 41. Arlington Public Library | 0.6751 | \$19.56 |
| 42. Astoria Public Library | 0.6691 | \$33.75 |
| 43. Sherwood Public Library | 0.6679 | \$35.63 |
| 44. Dufur School/Community Library | 0.6634 | \$39.58 |
| 45. Agness Library District | 0.6634 | \$109.96 |

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| 46. | Curry Public Library District | 0.6609 | \$58.33 |
| 47. | Silver Falls Library District | 0.6566 | \$31.34 |
| 48. | Forest Grove City Library | 0.6519 | \$26.54 |
| 49. | Tigard Public Library | 0.6479 | \$37.06 |
| 50. | Lake Oswego Public Library | 0.6404 | \$62.85 |
| 51. | Weston Public Library | 0.6333 | \$42.72 |
| 52. | Fern Ridge Library District | 0.6324 | \$33.00 |
| 53. | Jefferson Public Library | 0.6282 | \$69.00 |
| 54. | Waldport Public Library | 0.6234 | \$28.88 |
| 55. | Hermiston Public Library | 0.6160 | \$21.63 |
| 56. | Albany Public Library | 0.6081 | \$33.39 |
| 57. | Jackson County Library Services | 0.6065 | \$38.80 |
| 58. | Baker County Library District | 0.6065 | \$34.69 |
| 59. | Lane Library District | 0.6049 | \$31.83 |
| 60. | St. Helens Public Library | 0.6011 | \$35.67 |
| 61. | Lebanon Public Library | 0.5939 | \$22.97 |
| 62. | Joseph City Library | 0.5932 | \$20.01 |
| 63. | Beaverton City Library | 0.5928 | \$37.39 |
| 64. | Newport Public Library | 0.5913 | \$45.45 |
| 65. | Junction City Public Library | 0.5855 | \$28.32 |
| 66. | Driftwood Public Library | 0.5802 | \$42.42 |
| 67. | Gladstone Public Library | 0.5787 | \$22.69 |
| 68. | Sweet Home Public Library | 0.5560 | \$18.71 |
| 69. | Deschutes Public Library | 0.5500 | \$49.76 |
| 70. | Salem Public Library | 0.5479 | \$27.03 |
| 71. | Tillamook County Library | 0.5329 | \$63.62 |
| 72. | Tualatin Public Library | 0.5249 | \$43.45 |
| 73. | Sandy Public Library | 0.5248 | \$20.17 |
| 74. | Siuslaw Public Library District | 0.5163 | \$37.71 |
| 75. | Hood River County Library | 0.5139 | \$32.71 |
| 76. | Rainier City Library | 0.5059 | \$24.43 |
| 77. | Adams Public Library | 0.5040 | \$41.26 |
| 78. | Port Orford District Library | 0.4975 | \$38.74 |
| 79. | Klamath County Library | 0.4900 | \$29.54 |
| 80. | Toledo Public Library | 0.4857 | \$38.05 |
| 81. | Mt Angel Public Library | 0.4777 | \$16.52 |
| 82. | Stanfield Public Library | 0.4740 | \$15.76 |
| 83. | The Dalles-Wasco County Library | 0.4716 | \$17.51 |
| 84. | Lake County Library | 0.4696 | \$25.85 |
| 85. | Umatilla Public Library | 0.4689 | \$13.36 |
| 86. | West Linn Public Library | 0.4687 | \$39.88 |
| 87. | Douglas County Library System | 0.4508 | \$25.95 |
| 88. | Seaside Public Library | 0.4442 | \$54.53 |
| 89. | Wilsonville Public Library | 0.4382 | \$31.65 |
| 90. | Pendleton Public Library | 0.4354 | \$14.96 |
| 91. | Jefferson County Library | 0.4349 | \$25.11 |
| 92. | Chetco Community Public Library | 0.4256 | \$39.69 |
| 93. | Oakridge Public Library | 0.4142 | \$11.04 |
| 94. | Springfield Public Library | 0.4141 | \$22.07 |
| 95. | Harrisburg Public Library | 0.4073 | \$14.66 |
| 96. | Crook County Library | 0.3849 | \$20.26 |

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| 97. | Athena Public Library | 0.3682 | \$17.81 |
| 98. | Echo Public Library | 0.3682 | \$31.53 |
| 99. | Helix Public Library | 0.3682 | \$59.34 |
| 100. | Pilot Rock Public Library | 0.3682 | \$16.91 |
| 101. | Ukiah Public Library | 0.3682 | \$36.52 |
| 102. | Umatilla County Special Library District | 0.3682 | * |
| 103. | Amity Public Library | 0.3501 | \$10.85 |
| 104. | Sherman County Public/School Library | 0.3496 | \$39.26 |
| 105. | Banks Public Library | 0.3483 | \$15.16 |
| 106. | Cornelius Public Library | 0.3403 | \$8.40 |
| 107. | Cedar Mill Community Library | 0.3366 | \$30.61 |
| 108. | Garden Home Community Library | 0.3366 | \$33.77 |
| 109. | Washington Co. Cooperative Library Service | 0.3366 | * |
| 110. | Lincoln County Library District | 0.3365 | * |
| 111. | Canby Public Library | 0.3292 | \$16.96 |
| 112. | Grant County Library | 0.3264 | \$15.76 |
| 113. | Harney County Library | 0.3164 | \$14.56 |
| 114. | Clatskanie Library District | 0.2868 | \$19.92 |
| 115. | Oregon City Public Library | 0.2753 | \$11.76 |
| 116. | Southern Wasco Co. Library | 0.2709 | \$15.12 |
| 117. | Oregon Trail Library District | 0.2536 | \$22.08 |
| 118. | Scappoose Public Library | 0.2536 | \$17.69 |
| 119. | Clackamas County Library | 0.2450 | \$15.81 |
| 120. | Estacada Public Library | 0.2450 | \$16.97 |
| 121. | Library Information Network of Clackamas Co. | 0.2450 | * |
| 122. | Molalla Public Library | 0.2450 | \$13.04 |
| 123. | Josephine County Library System | 0.1998 | \$11.61 |
| 124. | Malheur County Library | 0.1623 | \$10.05 |
| 125. | Gilliam County Library | 0.1488 | \$15.59 |
| 126. | Wallowa County Library | 0.1404 | * |
| 127. | Warrenton Community Library | 0.1218 | \$8.32 |
| 128. | North Powder Public Library | 0.0839 | \$3.54 |
| 129. | Chemeketa Cooperative Regional Library Service | 0.0818 | * |
| 130. | Yachats Public Library | 0.0639 | \$15.85 |
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| | Mean | \$0.58 | \$33.87 |
| | Median | \$0.58 | \$31.34 |

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